

Audit and Risk Committee

27 November 2023

Report title	Review of Fraud Related Policies and Procedures	
Accountable director	Claire Nye, Director of Finance	
Originating Service	Audit	
Accountable employee	Ian Cotterill	Head of Internal Audit
	Tel	01902 554475
	Email	ian.cotterill@wolverhampton.gov.uk
Report to be/has been considered by	Not applicable	

Recommendation for decision:

The Audit and Risk Committee is recommended to:

1. Review and approve the following Council fraud related policies and procedures:
 - Anti-fraud and corruption policy and procedure
 - Whistleblowing policy and procedure
 - Raising fraud awareness guide
2. Delegate authority to the Head of Internal Audit to amend the policies in terms of changes to contact details.

1.0 Purpose

- 1.1 This report updates the Committee on the recent review of the Council's fraud related policies and procedures.

2.0 Background

- 2.1 The City of Wolverhampton Council is committed to creating and maintaining an environment where fraud, corruption and bribery will not be tolerated. The Council operates a zero tolerance on fraud, corruption and bribery whereby all instances will be investigated, and the perpetrator(s) will be dealt with in accordance with established policies. Action will be taken to recover all monies stolen from the Council. Where appropriate arrangements will be made to ensure that such cases receive maximum publicity to deter potential fraudsters. The following fraud related policies and procedures support with the prevention and detection of fraud:

- Appendix 1 – Anti-fraud and corruption policy and procedure
- Appendix 2 – Whistleblowing policy and procedure
- Appendix 3 – Raising fraud awareness guide

It should be noted the above policies and procedures have been established using best practice guidance.

3.0 Progress, options, discussion, etc.

- 3.1 Since the policies and procedures were last approved the only changes made has been making reference to Ian Cotterill being named as the new Head of Internal Audit.
- 3.2 These policies and procedures will be continually reviewed based on feedback from Council employees, through awareness campaigns and training sessions. These policies and procedures will be presented annually to the Audit and Risk Committee for approval.

4.0 Financial implications

- 4.1 There are no financial implications arising from the recommendations in this report. The policies outlined in this report are essential to protecting the resources of the Council.
[CN/13112023/D]

5.0 Legal implications

- 5.1 There are no legal implications arising from the recommendations in this report.
[TC/11112023/D]

6.0 Equalities implications

- 6.1 There are no equalities implications arising from the recommendations in this report.

7.0 All other implications

7.1 There are no other implications arising from the recommendations in this report.

8.0 Appendices

8.1 Appendix 1 – Anti-fraud and corruption policy and procedure

8.2 Appendix 2 – Whistleblowing policy and procedure

8.3 Appendix 3 – Raising fraud awareness guide