

**Counter Fraud and Corruption and Whistle Blowing Policies  
Report by Gerald Tait, Risk and Audit Manager**

**1. Introduction**

This report presents the Audit Committee with the opportunity to scrutinise and comment on the draft policies as described in the title of the report. These policies are attached.

**2. Background**

In its key role in promoting robust defences against fraud and corruption, it is felt appropriate that the Audit Committee should have the opportunity to view these documents before they are presented to the trade unions and Cabinet (for approval).

The Corporate Management Team reviewed the documents on 3 December 2012.

The Whistle Blowing facility for members of the public, remain unchanged.

**3. Report Implications**

**3.1 Resource**

There are no direct resource implications in this report.

**3.2 Risk**

Fraud and corruption is a potential risk for the Council, as it is for any organisation with significant assets, and having an up to date policy and whistle blowing facility for members of the public and employees is standard practice. Awareness amongst elected members and managers is also essential.

Housing and Council Tax Benefit fraud continues to have its own 'hotline' on the Council's website. The National Fraud Initiative, a huge data match across the UK involving public sector bodies, continues to expose benefit fraud that may not otherwise be identified.

The attachments comply with fraud risk management best practice, so therefore the Council is placing as many obstacles in the way of fraud and corruption as possible and defensible procedures for dealing with instances of fraud and corruption are developed.

Every internal audit assignment is programmed to test counter fraud and corruption governance and procedures.

### 3.3 Policy

**Strategy** – This report directly relates to the Council's Counter Fraud and Corruption Policy and Risk Management Policy which seeks to protect the Council's assets.

**Consultation** – Internal Audit has been in consultation with Human Resources and Revenues, Systems and Security in compiling this report. The Corporate Management Team has also been consulted and shortly the trade unions will be engaged too.

**Equalities** – the policies have been assessed and there are no equalities issues.

**Sustainability** – Robust policies and procedures help reduce the risk of fraud and corruption which in turn ensure the protection of the Council's assets, again in turn ensuring the stability of finances and services.

## 4. Recommendations

The Audit Committee is invited to:-

Scrutinise and approve the policies.

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**Report Author: Gerald Tait, Risk and Audit Manager**

**Tel: 0131-271-3284**

**E-Mail: Gerald.tait@midlothian.gov.uk**