Anti-Fraud, Theft and Corruption Strategy and Response Plan 2010

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By: D Rawsthorn, Director of Finance

English

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Hindi

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Arabic

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Russian

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Section 1 - Introduction

1.1 The Strategy

The District Council has drawn up an Anti-Fraud, Theft and Corruption Strategy to set out its overall policy in respect of fraud, theft and corruption. This clearly shows that the Council is committed to preventing and detecting fraud, theft and corruption and, where necessary, pursuing allegations of fraud, theft and corruption. It also outlines the Council's commitment to creating an anti-fraud culture and maintaining high ethical standards.

1.2 Why an Anti-Fraud, Theft and Corruption Strategy and Related Procedures Are Needed

Whilst the primary responsibility for maintaining sound arrangements to prevent and detect theft, fraud and corruption rests with management, it is important that all staff know:

- how to prevent/deter theft, fraud or corruption;
- how to look for the signs of theft, fraud or corruption;
- what to do if they suspect theft, fraud or corruption is taking place.

It is important that staff do not try to handle the problem themselves, without expert advice and assistance. A badly managed investigation may prejudice any Police prosecution, so there are a number of procedures which have to be followed.

1.3 Definition of Theft, Fraud and Corruption

Theft is "dishonestly appropriating property belonging to another, with the intention of permanently depriving them".

Fraud is "the intentional distortion of financial statements or other records by persons internal or external to the Council, which is carried out to conceal the misappropriation of assets, or otherwise for gain".

These records can include orders, invoices, travel claims, timesheets, flexitime variation sheets, holiday entitlement records, petty cash vouchers, or claims from independent contractors. It may also cover a number of other acts, such as failure to disclose information, or abuse of position.

Corruption is "the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by the Council, its Members, or staff". It also includes using personal relationships to influence actions.

This Strategy provides information to all staff that may come across behaviour which they think may be fraudulent or corrupt.

1.4 Governance

The governance role is carried out by:

- **the Accounts and Governance Committee** – the Committee ensures there is an appropriate system of internal control to minimise the Council's exposure to theft, fraud, or corruption;

- **the Standards Committee** – to review and approve the annual update of this Strategy and Response Plan.

Section 2 - Prevention and Deterrence of Theft, Fraud and Corruption

2.1 Role of Staff

The Council's Staff Code of Conduct and Anti-Fraud, Theft and Corruption Strategy both require all staff to report any suspicions of theft, fraud or corruption to enable a proper investigation into the circumstances to be undertaken. If a member of staff does not feel comfortable speaking to their line manager, they should contact the Director of Finance, the Senior Auditor or, where it relates to Benefits, the Benefits Investigations Team. Alternatively, if a member of staff is concerned about the behaviour of another member of staff, they may prefer to contact the Monitoring Officer (ie the Director of Corporate and Legal Services), or the Human Resources Manager, who will then involve the Director of Finance, or the Senior Auditor, if theft, fraud or corruption is a possibility. The Council has also adopted a Confidential Reporting ('Whistle-blowing') Procedure. This is referred to in Section 5.

Staff can also go directly to the External Auditor, or the Police (see paragraph 4.8). However, this should only be the case in exceptional circumstances.

2.2 Role of Members

All Council Members have a duty under the Council's Members' Code of Conduct and this Strategy to report any instances of improper conduct. The Strategy incorporates a list of the internal and external contacts that they may wish to refer their concerns to (see section 4.8).

2.3 Role of Managers

2.3.1 Theft and Fraud

Whilst it is impossible to create a 100% fraud-proof system, managers must ensure that the system they operate includes a reasonable number of effective controls designed to detect and prevent fraud and error. The actions and controls that managers should consider are as follows:

- documenting procedures and controls and training all staff in their use;
- ensuring all staff are familiar with the Council's Accounting and Audit Rules and Procurement Rules;
- carrying out spot checks to ensure compliance with procedures/regulations

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- ensuring separation of duties between staff (as far as possible) so that no one person is solely responsible for the initiation through to the completion of a transaction, ie authorising a transaction, processing the transaction, collecting cash/cheques where appropriate, receiving goods/services and recording the transaction;
- assigning appropriate levels of delegation, eg orders over a certain value to be signed by a restricted number of staff;
- rotating staff responsibilities, where possible, to avoid one person always having sole charge over a given area;
- introducing an adequate "internal check". At its simplest, this involves an independent officer checking the work/calculations/documentation prepared by the initiating officer. "Internal check" may also mean splitting the processing of a transaction between two or more officers, eg each creditor payment needs to be signed off by different officers for 'goods received' and 'certification', is then input to generate the cheque by a separate section and finally the actual cheque is printed and distributed by a third section. Unless there is extensive collusion between staff, this will reduce the opportunity for fraud;
- ensuring expenditure is authorised prior to expenses being incurred;
- ensuring expenses/petty cash claims are supported by receipts;
- minimising cash/cheques/stock holdings. Bank cash/cheques regularly, preferably daily, depending on the value and the risk;
- reviewing budget monitoring statements, be alert to trends, eg falling income or increasing travel expenses and follow up variances;
- ensuring staff take their proper allocation of holidays and that other staff undertakes their duties in their absence. Cover arrangements should be robust;
- regularly review processes to identify 'weak links' that may be vulnerable to fraud.

2.3.2 Corruption

The wide range of Council services means that there are opportunities for decisions to be improperly influenced in the areas of contracts, planning consents and licences.

Internal Regulations - Council procedures should:

- ensure Accounting and Audit Rules and Procurement Rules cover the key risk areas;
- ensure all Members and staff receive training on the Accounting and Audit Rules and Procurement Rules;
- ensure Accounting and Audit Rules and Procurement Rules are updated periodically, changes are communicated and additional training is given if necessary;
- ensure the handling of breaches of Accounting and Audit Rules and Procurement Rules are fully documented and dealt with in accordance with the Rules;
- provide all Members and staff with a copy of the Code of Conduct and ask them to confirm that they understand the Code and provide training where necessary;
- keep a register for declaration of interests for both staff and Members, reviewed by senior officers on a regular basis;
- keep a register for declaration of hospitality and gifts received for both staff and Members, reviewed by senior officers on a regular basis;

- remind Members and staff of the need to declare interests and gifts/hospitality received;
- require all staff to annually confirm that they have read and understood this Strategy.

2.3.3 Contracts

- provide within the Procurement Guidance (which supports the Procurement Rules) clear, written instructions, for staff involved in letting and controlling contracts (including the position regarding tender negotiations);
- ensure adequate supervision of/separation of duties between staff letting and controlling contracts, as far as practicable;
- carry out an independent review of circumstances where particular contractors seem to be preferred;
- ensure adequate justification for, and approval of, occasions when negotiated or restricted tendering is used and that this is fully documented;
- ensure tenderers are chosen from an approved list, on a rational basis, to ensure fair competition and equal opportunity to tender;
- carry out spot checks to ensure rules relating to despatch and return of tenders are being complied with;
- ensure contracts are signed by both parties.

2.3.4 Asset Disposals

- ensure there are clearly defined procedures for asset sales and that these are fully understood by all relevant Members and staff;
- document all disposals so it can be demonstrated that the best possible price has been obtained.

2.3.5 Award of Planning Consents and Licences

- ensure there are written procedures covering delegated powers of Members/staff in awarding planning consents and licences;
- ensure decisions are fully documented so it can be demonstrated that decisions are made on a consistent and rational basis;
- monitor committee decisions on planning applications, particularly where Planning Officer recommendations are not followed.

2.4 Role of Internal Audit

The Council's Audit Plan includes the annual audit of the major financial systems listed below:

- Benefits (Housing and Council Tax Benefits);
- Business Rates;
- Payroll;
- Creditors;
- Loans and Investments;
- Council Tax;

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- Recycling Contracts;
- Main Accounting System;
- Salaries;
- Sundry Debtors;
- Income Collection.

Audits of the major financial systems include a review of the key controls. This is based on best practice checklists. Where a specific checklist does not exist, Internal Audit will review the existing internal controls in line with the issues detailed in 2.1 above and make recommendations where appropriate. It is not possible to specify controls which will detect the actual receipt of corrupt inducements. Reliance has to be placed on having adequate procedures in place, based on Accounting and Audit Rules and Procurement Rules, to limit the possibility of corrupt practices. Audit work is normally limited to testing compliance with these procedures and drawing attention to any weaknesses. Any identified weaknesses which might indicate potential fraud, theft or corruption will be further tested using in-depth substantive testing.

Internal Audit co-ordinates the Council's response to the Audit Commission's National Fraud Initiative (see paragraph 3.2.3). In particular, it ensures that any identified issues are followed up. However, it is ultimately the responsibility of management to ensure adequate controls and procedures are in place to prevent and detect theft or fraud, in accordance with the guidelines provided under paragraph 2.1 of this Strategy.

2.5   Role of Investigations Manager

With regard to Benefits, fraud work is undertaken by a dedicated team within the Revenues and Benefits Section, led by the Investigations Manager. The team work to guidelines generally based on the national "Verification Framework", which is a series of checklists designed to prevent fraudulent claims. The guidelines are approved by the Resources Portfolio Holder. The appropriate sections of the Verification Framework are applied by benefits and investigation staff to all new benefit claims.

Section 3 - Detection and Awareness

3.1   Introduction

This section aims to outline particular risk areas and to outline the types of theft, fraud, or corruption that may occur. Audit Commission surveys have shown that there are far less proven instances of corruption than there are cases of fraud and theft.

3.2   Risk Areas

3.2.1   Fraud can happen wherever staff or people outside the Council complete official documentation and have the opportunity to take financial advantage of the Council. The risk of fraud or corruption is increased where staff, or outside agents, are in positions of trust or responsibility and are not checked or subjected to effective monitoring or validation. Consequently, the following areas are particularly susceptible to theft, fraud and/or corruption:

- Claims from contractors/suppliers;
- Travel and expense claims;
- Cash/cheque receipts;
- Petty cash/floats;
- Payroll;
- Purchasing;
- Procurement of contracts;
- Stocks and assets, particularly portable/attractive items;
- Investments;
- Benefits;
- Renovation Grants;
- Car Loans;
- Disposal of Assets;
- Award of Planning Consents and Licences;
- Money Laundering (see section 3.4 below);
- Electronic Fraud (see section 3.5 below);
- Council Tax discounts.

3.2.2   In addition, acceptance of gifts and hospitality, secondary employment and pressure selling (suppliers pressuring staff to order goods/services which are not required) can lead to corrupt practices.

3.2.3   Benefit payments are a particular risk area for local authorities. The Council recognises this and maintains a Benefits Investigations Team whose primary role is to prevent and detect fraud. An important element of the Council's Strategy is the active use of the legal sanctions available. These are formal cautions, administrative penalties and prosecutions. Detailed guidelines on the use of these have been agreed by the Council. As it contains information that might be of use to fraudsters, the policy is not reproduced here, but is available on request from the Investigations Manager. The Council participates in the National Fraud Initiative (NFI) which is run by the Audit Commission. This matches data from a variety of sources to identify potential frauds. Whilst the NFI covers a number of areas, the Council's particular interest is in benefit matches.

3.2.4   Applications for employment are another risk area and for this reason the Council has an Employment Screening Policy. Employment screening provides some assurance that a prospective employee is trustworthy and has the necessary skills and/or experience required to perform the role they have applied for. It can also act as a deterrent to dishonest individuals applying for positions within the Council in the first place. Screening checks therefore include:

- verification of the identity of the individual;
- medical assessment of fitness for post;
- references from previous employers;
- verification of qualifications;
- proof of right to work in the UK;
- Criminal Records Bureau (CRB) disclosures;
- investigation of breaks in employment history.

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3.2.5 The Council's policy is currently under review and open for consultation with the aim of consolidating existing procedures and increasing clarity, consistency and transparency, eg specifying the posts subject to CRB disclosures and considering the use of exemptions to the Rehabilitation of Offenders Act 1974. It is intended that the new policy will come into effect on 1st September 2010.

3.2.6 Baseline Personnel Security Standards (BPSS) were also incorporated into the Council's employment screening process with effect from 1 April 2010, in response to 'Government Connect' requirements. Government Connect is a pan-government programme providing an accredited and secure network between central government and every local authority in England and Wales. The network is known as GCSX (Government Connect Secure Extranet). The associated 'Code of Connection' requires that all users who have access to restricted data and all those who have GCSX accounts are cleared to the specified BPSS as a minimum.

3.3 Signs of Fraud or Corruption

3.3.1 Fraud involves the falsification of records. Therefore, managers need to be aware of the possibility of fraud when reviewing or being presented with claims/forms/ documentation for authorisation. Issues which should give rise to suspicion are:

- documents that have been altered using different pens or different handwriting;
- claims that cannot be checked because supporting documentation is inadequate (eg no vouchers/receipts);
- strange trends (in value, volume, or type of claim);
- illegible text/missing details;
- delays in documentation completion or submission;
- use of numerous cost centres to code expenditure (to avoid showing a large variation on one particular budget);
- large payments where no VAT number is quoted;
- invoices that quote a P O Box number, rather than a specific address;
- lack of authorisation for computer input/no supporting documentation.

3.3.2 There are also a number of indicators that a member of staff may be acting fraudulently:

- apparently living beyond their means;
- under financial pressure;
- exhibiting signs of stress or behaviour not in keeping with their usual conduct;
- not taking annual leave;
- refusing to allow another member of staff to be involved in their duties;
- attracting complaints from members of the public;
- having private discussions with contractors;
- unusual work patterns, eg always be the first in the office.

3.3.3 Suspicions of corruption usually come from outside the normal course of work. Sources should be followed up promptly.

3.4 Money Laundering

Money laundering is the practice whereby criminals attempt to 'clean' the proceeds of criminal activity by passing it through a legitimate institution. The Proceeds of Crime Act 2002 imposes an obligation on a variety of organisations, including local authorities, to report any incident that lead them to suspect that an individual or other body is making transactions with the proceeds of any criminal activity.

The Council has an obligation to comply with the Money Laundering Regulations 2007, which came into force on 15 December 2007.

The Council's Anti-Money Laundering Officer is the Director of Finance.

Almost all the major cash transactions of the Council occur as part of its Treasury Management operations, whereby the Council lends, and is repaid, large sums. This is dealt with in the Council's Treasury Management Policy Statement. Any attempt to launder cash will tend to involve larger sums of money. The only other area where large sums of money are received is the sale of assets. The Council can take confidence from the following:

(a)   the Legal Services Section will deal with the sale and will confirm the identity of the payee during the course of the process of sale;

(b)   receipts will normally be taken through BACS or cheques and the relevant bank will be required to comply with the money laundering regulations for their client; and

(c)   most customers will be long-standing tenants or known businesses.

However, all staff who receive cash as part of their jobs should be vigilant for any unusual transactions that might indicate that an attempt is being made to launder money. Any suspicions should immediately be reported to the Director of Finance.

As an additional safeguard, receipts of notes, coins, or travellers' cheques will not be accepted over £5,000 for any one transaction.

3.5 Electronic Fraud

Electronic fraud is a growing area. It may take a number of forms:

- external hacking into systems and accessing bank details etc - a specialist company is commissioned to test the vulnerability of the Council's IT network from external attack;
- identity theft of Council staff - this is particularly important where staff have access to a Council credit card, or hold passwords required to access bank details etc. Staff are periodically reminded about basic safeguards to help prevent identity theft.

The Council has met the requirement of Government Connect, which ensures secure communication with other public sector bodies. As part of this, the Council has appointed a Security Officer. The role is undertaken by the Technical Manager within the Council's IT Section.

3.6   Annual Fraud Report

An annual report on the Council's anti-fraud activities and any instances of fraud will be considered by the Standards Committees.

Section 4 - Theft, Fraud, or Corruption Response Plan

4.1   Introduction

This section sets out the responsibilities of staff and actions to be taken in cases where theft, fraud or corruption is suspected within the Council.

The following procedure is where fraud, theft and corruption are the predominant feature of a particular case. There will be other cases where minor fraud is a subsidiary element of a broader case. In such a case, it may be appropriate for the lead officer to be a senior officer, other than the Senior Auditor. However, the Director of Finance should still be informed of any fraud as soon as it is discovered.

4.2   Suspicion of Theft, Fraud or Corruption

4.2.1   All financial irregularities should be reported immediately to the Director of Finance. Where actions are thought to be deliberate, the possibility of theft, fraud or corruption should be considered.

Cases of theft, fraud and corruption often come to light in the following ways:

- management follow-up in areas where there is evidence of controls not being applied;
- outline system checks;
- tip-offs from a third party.

Initial reports should be treated with discretion and caution, as apparently suspicious circumstances may turn out to have a reasonable explanation, or could be malicious.

Where suspicions are aroused during audit reviews, the details should be immediately brought to the attention of the Director of Finance. Consideration should then be given to consulting the Police, depending on the scale of the incident, at the discretion of the Director of Finance.

Initial interviews of those suspected of theft, fraud, or corruption, should be undertaken by the Senior Auditor and the Director of Finance. As soon as it becomes clear that a prosecution may be pursued, any interviews are best conducted by the Police (except for Benefits investigations, where staff regularly interview suspected fraudsters).

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4.3 Responsibilities of the Director of Finance

As soon as possible, the Director of Finance should:

- appoint a member of staff to lead the investigation (the Lead Officer), normally the Senior Auditor. If it appears that, prima facie, the Police may ultimately be involved, an informal discussion with the Police may be appropriate;
- inform other managers, eg the Chief Executive, the Monitoring Officer;
- inform external audit.

The preliminary findings of the Lead Officer should then be reviewed and a decision made whether to:

- discontinue the investigation;
- continue with a full investigation;
- involve the Police and/or external audit.

If the Lead Officer is to continue with the investigation, the Director of Finance should:

- agree the objectives and terms of the investigation, as proposed by the Lead Officer;
- agree the resources that are necessary for the investigation, as recommended by the Lead Officer;
- inform the Chief Executive;
- manage any public relation issues that may arise and liaise with the Lead Officer throughout the investigation;
- liaise with the Monitoring Officer and the Human Resources Manager in considering whether disciplinary processes and actions should be instituted;
- report the outcome to the Chief Executive.

4.4 Responsibilities of the Lead Officer

The Lead Officer will organise the investigation on behalf of the Director of Finance and keep him/her informed of significant events. In some circumstances the Lead Officer will be the Director of Finance.

If suspicions are confirmed by an initial consideration of suspicions, the Lead Officer will set up a full investigation by:

- agreeing terms of reference, scope, key issues and target dates etc;
- identifying staff needs and likely cost.

The Lead Officer will be the point of contact for liaison with the Police, external audit etc. He/she should ensure there is consideration of whether, or not, the Regulation of Investigatory Powers Act applies to any aspect of the investigation.

The Lead Officer will report progress to the Director of Finance and recommend action (internal disciplinary action or prosecution).

The Lead Officer will arrange any necessary recovery action.

The Lead Officer will prepare a summary note identifying system weaknesses and lessons to be learnt, together with an action plan specifying officers responsible and completion dates.

It is important that all documentation and articles are collated at an early stage.

Advice can be obtained from Cumbria Constabulary (see paragraph 4.8). Guidelines are set out in the CIPFA booklet: '*The Investigation of Fraud in the Public Sector'*. Key points include:

- prime documents should be removed to a safe place, with copies being used for working purposes (in order to maintain secrecy, batches of documents, as opposed to individual items, should be removed);
- working papers should be dated, initialled and set out in such a way that a lay person could understand them and they could be presented in Court;
- observation of activities should be undertaken by two members of staff, in accordance with the Regulation of Investigatory Powers Act;
- interviewing must observe the Police and Criminal Evidence Act requirements and is best done by the Police.

4.5 Responsibilities of the Chief Officer

In conjunction with the relevant Section Head, the Chief Officer will make any necessary arrangements:

- for the member of staff under suspicion to be suspended, if required, pending the investigation and provide alternative staff cover;
- to secure any documents, equipment, or premises that could be interfered with;
- to arrange to have documents etc available for scrutiny.

4.6 Responsibilities of the Human Resources Manager

If staff are involved:

- advise on personnel and procedural issues in relation to:
  ▷ investigations;
  ▷ suspension;
  ▷ disciplinary proceedings;
  ▷ dismissal;
- liaise with staff representatives, as set out in the Council's Disciplinary Procedure;
- advise managers on the wording of future references, file notes and personal file details.

4.7 Action to be Taken by Staff on the Discovery of a Potential Offence

On discovering or suspecting theft, fraud, or corruption, it is essential that staff inform the Director of Finance, the Monitoring Officer, or the Senior Auditor immediately. If this is not practicable, the Chief Officer should be informed. Out of office hours, the Chief Officer must use discretion as to whether to inform the Police. This is particularly relevant in cases of theft, where a delay in reporting to the Police may be undesirable.

Confidentiality will be respected and anonymous 'tip-offs' will be assessed and followed up where appropriate. It is in the interest of staff to report suspicions. Full details should be made available, though any actions should not arouse the suspicions of those who may be involved. The Council's Confidential Reporting Code gives full details of how confidentiality is dealt with and how those with concerns can report outside the Council if they wish.

During an investigation, details should not be discussed with anyone other than members of the Investigation Team, as this may jeopardise the successful outcome. Media attention should be directed to the Director of Finance, who will liaise with the Communications Officer and the Police as appropriate. Once a potential offence is suspected to have been committed, a decision will require to be taken on whether, and when, to involve the Police or any investigation agency. This decision will be taken with the relevant Chief Officer in consultation with the Chief Executive, the Director of Finance, and any appropriate Member. The decision should be taken promptly. Care should be taken not to affect any prospective Police investigation. Account should be taken of the seriousness of the offence, its nature, effect and impact in deciding whether to call the Police. If Police intervention is thought necessary, or likely, they should be informed at the earliest possible stage. Advice should be sought from the Police, or the Monitoring Officer, if necessary. Contact should be maintained by the Investigation Officer until any investigation has been concluded.

4.8   Contact Telephone Numbers

Internal

Director of Finance	Ext 2211
Monitoring Officer (Director of Corporate and Legal Services)	Ext 2205
Human Resources Manager	Ext 2208/2243
Senior Auditor	Ext 2227
Benefits Investigations Manager	Ext 2254
Benefits Investigations Team	Ext 2237/2244
Fraud Hotline	Ext 2238

External

Cumbria Police	0845 330 0247 (ask for the Fraud Squad)
Audit Commission Fraud Hotline	0845 052 2646

4.9   Prosecution Policy

It is Council policy that any apparent criminal activity committed against the Council will be referred to the Police, or other appropriate enforcement agency. In appropriate cases, the Council will also use civil procedures to recover any losses it has incurred.

Section 5 - Council Guidelines

5.1   List of Guidelines

The Council has various guidelines which are designed to give a framework for internal control and to ensure that sound systems are in place. It is important that all Members and staff are aware of the content of these guidelines. The most important documents in respect of anti-fraud and corruption are:

• Accounting and Audit Rules	http://www.eden.gov.uk/business-and-the-economy/selling-to-the-council/procurement/
• Procurement Rules	http://www.eden.gov.uk/business-and-the-economy/selling-to-the-council/procurement/
• Code of Conduct for Members	http://www.eden.gov.uk/democracy/standards-of-conduct-in-local-government
• Code of Conduct for Officers	SharePoint/Corporate Centre/Documents/ Procedures Guidelines/ Officers' Code of Conduct
• Confidential Reporting Procedure	SharePoint/Corporate Centre/Documents/ Procedures Guidelines/Confidential Reporting Code
• Planning Code of Conduct	http://www.eden.gov.uk/democracy/constitution/ (Part 5: Codes and Protocols)
• Benefit Prosecution Guidelines	Not publicly available

Section 6 - Annual Update

6.1   This Strategy will be amended annually. The Director of Finance is responsible for its update. It will be approved by the Standards Committee.

6.2   In drafting the amended version, the Director of Finance will consult:

Chief Officers
Section Heads
Internal Audit
External Audit
Financial Services
Key staff on benefits investigation, property sales and cash collection.

6.3   The final version will be posted on the Corporate and Members' Bulletin Boards and made available on the Fraud page of the Corporate Centre section of SharePoint.

If staff have any queries on the content of these guidelines, please contact the Director of Finance.

Updated July 2010

Impact Assessment – Anti-Fraud, Theft and Corruption Strategy

1. Stakeholders

Who are the stakeholders in relation to this policy?
Officers Members Audit Commission

2. Differing Requirements

Is there any evidence that different groups could be affected differently, or have alternate needs, experiences, issues and priorities in relation to the policy/strategy?			
Characteristic	**Yes**	**No**	**Not Known**
Age		X	
Urban/Rural Resident		X	
Disability		X	
Gender		X	
Racial Group		X	
Religion/Belief		X	
Sexual Orientation		X	

3. Evidence of Differing Requirements

If you have answered 'Yes' to any of the above characteristics, please describe either from local or national intelligence how different groups might be adversely affected by this policy/strategy, or could have different needs, experiences, issues, or priorities, in relation to the policy/strategy

4. Addressing the Likely Effects of the Policy/Strategy

Please describe how differing needs/experiences, issues and priorities of the group(s) of people you have highlighted will be addressed.
Not applicable.

5.   Opportunity to Promote Further

Is there an opportunity to promote equality of opportunity or community relations more effectively by altering the policy/strategy, or by working with others?
No.

6.   Future Data Requirements

What data is required in the future to ensure effective monitoring and who will monitor the policy/strategy?
The Strategy is updated annually by the Director of Finance and then agreed by the Standards Committee. In updating the Strategy, a wide variety of officers (internal auditors, cashiers, etc) are consulted. An annual fraud report is taken to the Standards Committee. Continuing low levels of fraud (eg no non-benefit fraud identified in National Fraud Initiative) are evidence of the Strategy's effectiveness.