

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

26 June 2006

Report of the Director of Finance

Part 1- Public

Matters for Recommendation to Council

1 ANTI-FRAUD POLICIES

Summary

This report asks Members of this Committee to consider the Anti-Fraud Policies and to recommend their endorsement to Council via Policy & Best Value Committee and Cabinet.

1.1 Background

1.1.1 The Council introduced the Anti-Fraud & Corruption Policy in November 2000 as part of the Council's overall approach to Corporate Governance. Following the introduction of the Housing Benefit Performance Standards in 2002 a separate policy specific to Benefits was required.

1.1.2 In order to ensure that these policies remain current and effective they are reviewed on an annual basis. As part of the policy framework they are reviewed by the Policy & Best Value Committee followed by Cabinet and full Council.

1.1.3 Following this annual review they are circulated electronically to all staff with Groupwise access, put on staff display boards, displayed on the Intranet and the Council Website

1.2 Audit Committee Responsibility

1.2.1 This Committee has a responsibility for monitoring to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process.

1.2.2 Within this remit this Committee is requested to review the Anti-Fraud Policy **[Annex 1]** and Benefits Anti-Fraud Policy **[Annex 2]** in order to consider their adequacy. Any changes would be recommended to the Policy & Best Value Committee that will agree final versions for endorsement by Council via Cabinet.

1.3 Legal Implications

1.3.1 There are no legal implications.

1.4 Financial and Value for Money Considerations

1.4.1 The existence of Anti-Fraud Policies that are regularly reviewed and circulated assists in promoting the anti-fraud culture of this Council.

1.5 Risk Assessment

1.5.1 Although it is not a legislative requirement to have these policies they are examined as part of the external review process of this Council. Not having them could result in negative CPA scoring or failure to meet the Housing Benefit Performance Standards.

1.5.2 Having Anti-Fraud Policies demonstrates the Council's commitment to an honest and open culture. A regular review and circularisation assists in ensuring that they have a high profile within the Council.

1.6 Recommendations

1.6.1 Members are asked to review the two policies and **RECOMMEND** their endorsement by the Council via Policy & Best Value Committee and Cabinet.

Background papers:

contact: David Buckley

Anti-Fraud Policy

Benefits Anti-Fraud Policy

Sharon Shelton

Director of Finance