

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

24 January 2022

Joint Report of the Director of Finance and Transformation and Director of Central Services

Part 1- Public

Delegated

1 ANNUAL REVIEW OF ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND WHISTLEBLOWING POLICY

This report informs Members of the outcome of the annual review of the Council's Anti-Fraud, Bribery and Corruption Policy and Whistleblowing Policy.

1.1 Introduction

1.1.1 The Anti-Fraud, Bribery and Corruption Policy is used to provide structure to the combating of fraud, bribery and corruption, which the Council may be subject to.

1.1.2 The Whistleblowing Policy provides employees and Members with information about how they may report concerns regarding breaches of laws, regulations, policies or procedures committed by other employees or Members of the Council. It also outlines how the Council will deal with those concerns once they have been reported.

1.2 Anti-Fraud, Bribery and Corruption Policy

1.2.1 The Anti-Fraud, Bribery and Corruption Policy was last reviewed by the Committee in January 2021. This latest review found that no changes were required at this time. It is therefore recommended that this policy is reviewed every two years. In the event any significant changes are required due to changes in legislation or risks this is brought to the next available Committee.

1.2.2 A copy of the Anti-Fraud, Bribery and Corruption Policy, is attached at **[Annex 1]**.

1.3 Whistleblowing Policy

1.3.1 The Whistleblowing Policy was last reviewed by the Committee in January 2021. This latest review found that a number of changes are required to bring it up to date with best practice.

1.3.2 A copy of the updated internal Whistleblowing Policy is attached at **[Annex 2]**. As well as the policy, it is best practice to publish to staff the procedure on how concerns of wrongdoing will be handled and progressed, therefore a new Whistleblowing Procedure is being recommended to be adopted as part of this policy review. The Whistleblowing Procedure can be found at **[Annex 3]**.

1.3.3 In addition, and in line with best practice it is recommended that an external policy is made available to support those working externally to TMBC who may witness wrongdoing by employees or Members. This policy will provide the details on who and how to raise concerns. A copy of the policy is attached at **[Annex 4]**.

1.4 Action Following Approval of the Policies

1.4.1 The policies, once approved, will be circulated to all staff with computer access using Netconsent and made available on the Council website.

1.5 Legal Implications

1.5.1 These policies are not mandatory but do comply with best practice and refer to the relevant legislation where appropriate.

1.6 Financial and Value for Money Considerations

1.6.1 Fraud prevention and detection is an area subject to central government focus with initiatives such as the National Fraud Initiative and Fighting Fraud and Corruption Locally Strategy. The message coming from these initiatives is that effective fraud prevention and detection releases resources and minimises losses to the Council through fraud.

1.6.2 These policies comply with recognised best practice and reinforce the zero-tolerance stance of the Council towards fraud.

1.6.3 Providing clear guidelines to employees, Members and the public on how they may report concerns of inappropriate conduct or fraud strengthen the Council's zero tolerance approach to fraud, bribery and corruption.

1.7 Risk Assessment

1.7.1 The policies reflect best practice and the culture of the Council and aimed at minimising the risk of fraud, bribery and corruption. The policies are supported by the internal control mechanisms in place and form part of the overall control environment of the Council.

1.7.2 While there is no statutory requirement to have an appropriate mechanism for dealing with whistleblowing, it is relevant to helping the Council comply with associated law. Failure to have an adequate whistleblowing mechanism carries significant reputational risk.

1.8 Equality Impact Assessment

1.8.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

1.9 Policy Considerations

1.9.1 Crime & Disorder Reduction

1.10 Recommendations

1.10.1 Members are asked to review and, subject to any required amendments, **approve** the Anti-Fraud, Bribery and Corruption Policy attached at **[Annex 1]**.

1.10.2 Members are asked to review and, subject to any required amendments, **recommend** that the Whistleblowing Policy **[Annex 2]** and accompanying Whistleblowing Procedure **[Annex 3]** and external Policy **[Annex 4]** are approved by the next General Purposes Committee.

Background papers:

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Nil

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