



Anti-Fraud and Corruption Policy

Approval date: 20/04/2026	Approved by: Board
Applies to: Board Members, officers and employees of the Board.	Linked Documents: Members Code of Conduct Whistle Blowing Policy Gifts and Hospitality Policy Anti-Bribery Policy.
Frequency of review: 3 years	Next review date: April 2029

1. Introduction

The Board is committed to the proper use of public funds and upholding the highest standards of financial integrity. All employees, Board Members, and contractors are expected to act in accordance with this policy.

This policy sets out the Board’s response to suspected or confirmed irregularities and supplements the Board’s Whistleblowing Policy and Anti-Bribery Policy.

2. Definitions

- **Fraud:** The intentional deception intended to result in financial or personal gain, or to cause loss to another.
- **Corruption:** The abuse of entrusted power for private gain, including offering or accepting bribes or awarding contracts for personal reasons.
- **Irregularity:** Any breach of financial policy or control, whether or not it results in fraud or loss.

3. Policy Statement

The Board:

- Has zero tolerance for fraud or corruption.
- Is committed to the rigorous investigation of suspected wrongdoing.
- Will seek to recover all losses resulting from fraud, including the costs of investigation and legal action.
- Encourages the reporting of any concerns and commits to protecting those who report in good faith from reprisals.

4. Scope

This policy applies to all Board Members, Employees (permanent, temporary, and agency), and Contractors, consultants, and third parties acting on behalf of the Board.

5. Responsibilities of Employees

- Must report any suspected fraud or irregularity immediately.
- Must not attempt to investigate the matter independently.
- Should use the Whistleblowing Policy if they are uncomfortable reporting through management.



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6. Responsibility of Board Members, Clerk and Managers

- Must maintain strong internal controls.
- Must report any allegations or evidence of irregularity to the Clerk and Internal Auditor without delay.
- Must not undertake their own investigation.

7. Discovery and Reporting of Irregularities

- Suspected irregularities may come to light through routine audits, whistleblowing or anonymous tips and observations by staff.
- All reports should be treated with discretion and forwarded to the Clerk and Internal Auditor. Information must not be shared externally or with unauthorised individuals.

8. Investigations and Response

- All reported suspicions will be logged in the Fraud Log, including those not pursued.
- The Internal Auditor will lead the investigation and consult with the Clerk to determine the appropriate course of action.
- If a prima facie case is established, escalation to the police may occur as per section 9.

9. Referral to Police and External Auditor

- Fraud over £10,000 or of significant concern must be reported to the External Auditor.
- The Police should be consulted early if:
 - Witness interviews are needed to confirm fraud.
 - There is a risk of evidence being destroyed.
 - A clear case exists, but the perpetrator is unidentified.

All police engagement must be coordinated by the Clerk and Internal Auditor.

10. Suspension of Employees

Where appropriate, employees may be suspended to preserve evidence and protect the investigation. Suspension is a neutral act, not a presumption of guilt.

11. Communication

Details of the case must not be disclosed to other staff or Board Members without prior written consent from the Clerk, Internal Auditor, and (where applicable) the police or external auditor.



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12. Training and Awareness

All staff will be made aware of this policy and provided with regular training on fraud risk and reporting obligations.

13. Monitoring and Review

This policy will be reviewed every three years or sooner if legislation or circumstances change.

Version Control

Version	Date Approved	Summary of Changes
1.0	20/04/2026	Initial policy approved