Resources

Internal Audit, Risk and Fraud

Fraud Response Plan

March 2018

INTRODUCTION

1. Durham County Council (the Council) recognises that it has a responsibility to protect the public purse. In order to meet these responsibilities the Council has an effective Counter Fraud and Corruption Strategy and has set about to ensure that it creates a zero tolerance culture.

2. The Council is committed to the prevention, deterrence, detection, investigation and redress of all forms of fraud and corruption as set out in the Counter Fraud and Corruption Strategy.

3. The Council will not accept any level of fraud or corruption both within the organisation or externally, and it will deal with all suspected fraud and corruption and punish those responsible.

4. This fraud response plan defines how the Council will respond to allegations and provides guidance for employees, Members and members of the public on reporting a suspected fraud.

5. Although this document specifically refers to fraud and corruption, it equally applies to any forms of malpractice that can reduce public confidence in the Council and its services, and may also include acts committed outside of official duties but which impact upon the Council's trust in the individual concerned.

6. The Council's elected Members and employees play an important role in creating and maintaining a culture of zero tolerance to fraud and corruption. They are positively encouraged to raise concerns regarding fraud and corruption, immaterial of seniority, rank or status, in the knowledge that such concerns will, wherever possible, be treated in confidence.

7. The public also has a role to play in the zero tolerance to fraud and corruption and should inform the Council if they feel that fraud or corruption may have occurred.

8. The Fraud Response Plan provides a checklist of actions and a guide to follow in the event that fraud is suspected. It covers:

    - Purpose
    - Legal Definitions
    - Aims and Objectives
    - Notifying suspected fraud
    - Actions by employees, managers and members of the public and other agencies
    - Dos and don'ts
    - The investigation process
    - Internal investigations
    - Liaison with police
    - Initiation of recovery action
    - Internal reporting process
    - Confidentiality

PURPOSE

9. The purpose of the Fraud Response Plan is to provide guidance to employees, managers and the public to define responsibilities for action and reporting lines in the event of suspected fraud or corrupt activity. The use of the plan should enable the Council to prevent loss of public money, recover losses and establish and secure the evidence necessary for any civil, criminal or disciplinary action.

10. The Fraud Response Plan should also provide direction to take appropriate action against those responsible for any fraud or corrupt act.

11. The Fraud Response Plan forms part of the overall Counter Fraud and Corruption Strategy of the Council.

LEGAL DEFINITIONS

12. The Fraud Act 2006 describes fraud as the intention to make gain or cause loss under three main headings:

    - Fraud by false representation
    - Fraud by failing to disclose information
    - Fraud by abuse of position

    There are further subheadings of fraud described including; possession of articles for use in fraud, making or supplying articles for use in frauds, participating in fraudulent business and or obtaining services dishonestly.

13. Corruption is defined as the offering, giving, soliciting or acceptance of an inducement or reward, or showing any favour or disfavour which may influence any person to act improperly.

14. The Bribery Act 2010 defines bribery as giving someone a financial or other advantage, to encourage that person to perform their functions or activities improperly, to reward a person for having already done so, in order to gain personal, commercial, regulatory or contractual advantage. It is the most common form of corruption.

15. Money Laundering is the term used for a number of offences involving concealing the proceeds of crime or terrorist funds, so that they appear that they have come from a legitimate source. Relevant legislation includes the Proceeds of Crime Act 2002, Money Laundering Regulations 2007, the Terrorism Acts of 2000 and 2006, and the Serious Organised Crime and Police Act 2005. Money Laundering involves one or more of three principal offences: concealing, arranging and acquisition/use/possession.

AIMS AND OBJECTIVES

16. The aims and objectives of the Fraud Response Plan are to:

- Minimise the risk of inappropriate action or disclosure taking place which would compromise an investigation.
- Ensure there is a clear understanding over who will lead any investigation and to ensure managers, People and Talent Management, Internal Audit and Corporate Fraud are involved as appropriate.
- Prevent further losses of funds or other assets where fraud has occurred.
- Establish and secure evidence necessary and ensure containment of any information for disciplinary, civil and/or criminal action.
- Maximise recovery of losses.
- Ensure appropriate and timely action is taken against those who are suspected of fraud.
- Identify the perpetrators and take appropriate action with any disciplinary, civil and/or criminal action.
- Minimise any adverse publicity for Durham County Council.

NOTIFYING SUSPECTED FRAUD

17. The Council relies on its employees, the public and its agencies to help prevent and detect fraud and corruption. Often employees are the first to realise there is something seriously wrong internally, as they are in positions to be able to spot any possible cases of fraud or corruption at an early stage.

18. Council employees and Members should report any concerns they may have regarding fraud, bribery and corruption, whether it relates to dishonest behaviours by council employees, Members or by others.

19. The action taken when a suspected case of fraud, bribery, or corruption is first found might be vital to the success of any investigation that follows, so it is important that employees' actions are in line with the information given in this document.

20. Please note that the Council is not trying to encourage employees/Members to spy on colleagues or to create an acrimonious environment of suspicion and counter claim.

ACTION BY EMPLOYEES, MANAGERS AND MEMBERS OF THE PUBLIC OR OTHER AGENCIES

EMPLOYEES

21. In the first instance, any suspicion of fraud, theft or corruption should be reported, as a matter of urgency, to your immediate manager or their superior. If this is not appropriate, your concerns should be reported to one of the following persons:

    - Head of Service
    - Corporate Director, Resources
    - Chief Executive
    - Chief Internal Auditor and Corporate Fraud Manager
    - Any Corporate Director
    - Corporate Fraud Team.

22. It is important that all Members and employees are able to report their concerns without fear of reprisal of victimisation and are aware of the means to do so. The Public Interest Disclosure Act 1998, (the "Whistle Blowing Act"), provides appropriate protection for those employees who voice genuine and legitimate concerns through the proper channels. The Council's Confidential Reporting Code, (Whistle Blowing Policy), has been written to protect those reporting their concerns and encourages people to report any suspected incidents of fraud.

23. Fraud can be reported about another Council employee or an elected Member by a contractor, supplier or member of the public. Fraud could be spotted during or outside work and employees are expected to report any suspicions at the earliest opportunity. You should clearly record all activities you have witnessed or information you have received or are aware of that has led to your suspicion. It is important to record as much detail as possible.

24. Care should be taken, by any officer who suspects fraud and any officer to whom the suspicion is reported, to retain any evidence and make an immediate note of the issues and concerns.

25. If the suspicion relates to an information security issue, e.g. a theft, breach or exposure of DCC Confidential or Client Confidential data, the matter must also be reported to the Information Security (IS) Manager. Further guidance on the reporting of information security issues is given in the Council's Security Incident Management Process. Further guidance on data breaches is given in the Potential Breach Procedure, within the Data Protection Policy.

26. If an allegation is made frivolously, in bad faith or for personal gain, disciplinary action may be taken against the person making the allegation.

27. The important thing is that you don't ignore your suspicions or concerns. Seek advice and don't be afraid to raise your concerns.

28. Employees with concerns should avoid discussing their suspicions with anyone other than the officer with whom they formally raised the issue. Under no

circumstances should any employee attempt to investigate any matter on their own.

29. Remember, in cases of suspected money laundering, immediately advise the Council's designated Money Laundering Reporting Officer (See the *Anti-Money Laundering Policy*).

MANAGERS

30. In the first instance, any suspicions of fraud should be reported promptly to the Chief Internal Auditor and Corporate Fraud Manager at the outset, by the manager receiving the disclosure. Internal Audit collates information on all suspected fraud, theft or corruption and its outcome, across the Council as part of its determination of the impact effectiveness of the Council's Counter Fraud and Corruption Strategy and the system of internal control, as a key part of the Council's assurance framework.

31. It is the responsibility of the Chief Internal Auditor and Corporate Fraud Manager to keep the Council's Head of Legal and Democratic Services, (The Monitoring Officer), and the Corporate Director of Resources, (The Section 151 Officer), informed of any suspicions of fraud or corruption. Where appropriate, the Leader, the Chief Executive and any Lead Members will be notified that an investigation is taking place.

32. Where an allegation involves an employee, People and Talent Management will be consulted and also included in the initial discussion with Internal Audit and Corporate Fraud and the service manager and decisions of what, and by whom, action should be taken.

33. If you are made aware of fraud, bribery or corruption, you should listen to the concerns of the employee and treat every report you receive seriously and sensitively.

34. Get as much information as possible from the individual, including any notes and any evidence they have that may support the allegation. **Do not** interfere with any evidence and make sure it is kept in a safe place. Under no circumstances should you attempt to investigate any matter without this being reported and agreed with the Chief Internal Auditor and Corporate Fraud Manager.

35. Every effort will be made to protect an informant's anonymity, if requested. However, the Council will always encourage individuals to be identified and put their name to the allegation to add more value to the accusations and allow further investigations to be more effective. Concerns expressed anonymously can be more difficult to investigate. When considering an investigation into an anonymous complaint, the seriousness of the issues raised, the credibility of the concern and the likelihood of confirming the allegation from attributable sources will all be taken into consideration. In certain circumstances, anonymity cannot be maintained. This will be advised to the informant prior to any release of information.

36. If appropriate and subject to legal constraints, feedback will be provided to the person who initially raised the concerns.

37. If it is not possible to report your suspicions to the Chief Internal Auditor and Corporate Fraud Manager, then any suspicion of fraud, theft or corruption should be reported, as a matter of urgency, to your immediate manager or their superior. If this is not appropriate, your concerns should be reported to one of the following persons:

    - Head of Service
    - Corporate Director, Resources
    - Chief Executive
    - Any Corporate Director
    - The Corporate Fraud Team.

MEMBERS OF THE PUBLIC OR OTHER AGENCIES

38. The Council encourages members of the public and other agencies who suspect fraud and corruption to report their concerns to the Council's Corporate Fraud Team.

39. The Corporate Fraud Team operates independently of all other council services, and includes trained fraud investigators.

40. Please see section, 'Reporting Suspicions' below.

41. A complaints procedure also exists if your concern does not relate to fraud and/or corruption. Please see 'making a complaint' on the Council's website.

REPORTING SUSPICIONS:

42. Members, service users, suppliers, partner organisations and members of the public are encouraged to report concerns about fraud and corruption.

43. Concerns can be reported to the Corporate Fraud Team in whichever way is favoured:

    - Telephone: 03000 266745
    - Email: corporatefraudteam@durham.gov.uk
    - Text: start your message with the word fraud to 07797870192
    - Online: https://www.durham.gov.uk search fraud
    - In writing to: Corporate Fraud Team, Durham County Council, County Hall, Durham, DH1 5UL. (Please mark your correspondence as Private and Confidential).

44. Whilst you can remain anonymous, it does help if your details are provided as concerns expressed anonymously are often much more difficult to investigate. For example, we may need to contact you to obtain further information or verify the information supplied.

45. Any concerns will be treated in the strictest confidence and wherever possible, every effort will be made not to reveal your identity. However, it must be appreciated that the investigation process may reveal the source of information without us directly revealing your identity.

46. Members of the public and external bodies can also raise concerns directly with any of the above officers and contact details included in Appendix B.

47. It is intended that the internal arrangements described above will give employees and members of the public etc., the reassurance that they need to raise concerns directly with the Council. However, if for any reason, an individual feels unable to report to anyone from within the Council, they can contact any of the following (contact details are given in Appendix C):
    - The Council's External Auditor
    - The Police
    - Prescribed persons

48. If you do feel unable or uncomfortable to raise your concerns, through any of these routes, then you may wish to raise them through Public Concern at Work, a registered charity whose services are independent, free and strictly confidential. Contact details are also provided in Appendix C.

49. These options are included on the Council's website with a link to enable reporting of suspicions or allegations via the internet for convenience.

DOS AND DON'TS

50. To help ensure that the risk of fraud and corruption is minimised, Appendix A summarises the action that should be taken and what should not be done when fraud is suspected.

THE INVESTIGATION PROCESS

51. Any suspicion of fraud will be treated seriously and will be reviewed in accordance with the Fraud Act 2006, the Human Rights Act 1998, (Article 6 - Right to fair and public hearing and Article 8 - Right to respect for private and family life), and the Public Interest Disclosure Act 1998.

52. Suspected fraud will be investigated in an independent, open-minded and professional manner with the aim of protecting the interests of both the Council and the suspected individual(s).

53. The Council's Corporate Fraud Team reviews and investigates the majority of suspicions of fraud.

54. Where necessary the Council will work in co-operation with other organisations such as the Police, Department for Work and Pensions, Home Office, Her Majesty's Revenue and Customs, UK Borders Agency, and other Local Authorities.

55. Investigations into suspected fraud or corruption will be conducted in a professional manner in accordance with the relevant statutory provisions and local protocols to ensure any actions are carried out both fairly and lawfully. This will include but is not limited to:

    - Police and Criminal Evidence Act 1984 (PACE);
    - Criminal Procedure and Investigations Act 1996 (CPIA);
    - Human Rights Act 1998;

- Regulation of Investigatory Powers Act 2000 (RIPA);
- All evidence gathering will comply with the Data Protection Act 1998.

56. If sufficient evidence is established, the case will be reviewed to decide on the appropriate course of action to be taken. The Council's Corporate Fraud Sanction Policy provides further guidance of what appropriate action will be taken against the persons concerned. The Council's Counter Fraud & Corruption Strategy gives a strong message that the Council will not tolerate fraud and corruption and fraudsters will be punished.

57. In order to provide a further deterrent, fraud prosecutions will be published on the Council's website and other forms of communications as appropriate.

58. If an investigation into fraudulent or corrupt activity concerns an employee, the investigation will normally be carried out by the Corporate Fraud Team in co-operation with People and Talent Management and the relevant service area (see Internal Investigations for further details).

EMPLOYEE INVESTIGATIONS

59. The Corporate Fraud Team is responsible for overseeing all fraud investigations to ensure that all investigations conform to the same standard and in accordance with legislation. Providing that sufficient concern or evidence exists to indicate that a potential fraud has been or may have been committed against the Council, then a formal investigation will be authorised by the Chief Internal Auditor and Corporate Fraud Manager.

60. The objective of any investigation is to prove or disprove the initial suspicion or allegation of fraud or corruption by thoroughly evaluating all material evidence so to establish the facts of the matter. If the suspicions appear to be well founded, the investigation must:

    - Identify all those involved;
    - Support the findings of the investigation by the production of all relevant evidence;
    - Present that evidence in an appropriate form for any subsequent disciplinary, civil and/or criminal proceedings.

61. The investigation process will vary according to the circumstances of each case and will be determined by the Chief Internal Auditor and Corporate Fraud Manager in consultation with those officers considered appropriate at any necessary pre-investigation case assessment meeting. This may be:

    - The relevant service manager
    - The relevant Head of Service
    - Head Teacher and/or Chair of the Governing Body
    - Information Security Manager
    - Head of People and Talent Management
    - The Monitoring Officer (Head of Legal & Democratic services)
    - The Section 151 Officer (Corporate Director of Resources)
    - The relevant Corporate Director or Assistant Chief Executive
    - Chief Executive
    - Relevant officers from Internal Audit and the Corporate Fraud Team

62. Reporting lines will be agreed at the pre-investigation case assessment meeting.

63. If it is determined that an investigation should be carried out, a “Fraud Investigation Officer” will be appointed to manage the investigation on a day to day basis, known as the Officer in Charge. This will normally be a senior officer from Internal Audit or from the Corporate Fraud Team. However, where circumstances dictate that this is not appropriate, e.g. due to the technical nature of a case, this may be a senior officer from the service concerned or some other person as determined at the pre-investigation case assessment meeting.

64. Where necessary, the Fraud Investigation Officer will appoint an investigating team. This will normally comprise of an employee from within Internal Audit or the Corporate Fraud Team but may be supplemented with other resources from within the Council or from outside.

65. The investigating team, if necessary, will agree the terms of reference, its scope of operations, roles and responsibilities of team members and an initial time allocation with specific monitoring points. The investigating team will be responsible for the proper investigation of the matter, with reference to all relevant legislation and Council policies.

66. Where initial investigations reveal that there are reasonable grounds for suspicion, it may be appropriate to suspend an employee against whom an accusation has been made. Suspension should only be considered as a last resort and every effort should be made to keep an employee at work where possible. Suspension will only be appropriate where keeping the employee at work imposes a risk to the employee, other employees or service users or their presence at work will impede the investigation. This decision will be taken by the relevant Head of Service or service manager with delegated authority to take such action, in consultation with advice from People and Talent Management.

67. Suspension is not a disciplinary sanction and is without prejudice on full pay. It is essential that the period of suspension is kept as brief as possible. The process of suspension will follow the procedures set out in the Council’s disciplinary policy.

68. It is important from the outset to ensure that evidence is not contaminated, lost or destroyed. The investigating team will therefore take immediate steps to secure physical assets, including computer and any records thereon, and all other potential evidential documents. With regards to computer investigations, further guidance is provided in the Council’s Information Security Policy, Codes of Practice and Forensic Readiness Procedure. The investigation team will also ensure, in consultation with the appropriate manager, that controls are introduced to prevent further loss.

69. The Fraud Investigation Officer will ensure that a detailed record of the investigation is maintained. This will include contemporaneous notes and a chronological file recording details of all telephone conversations, discussions, meetings, and interviews (with whom, who else was present and who said what, details of documents reviewed, tests and analyses undertaken, the results and their significance) and all evidence and documents obtained. Everything will be recorded and retained, irrespective of the apparent significance at the time, as it may need to be revealed at a later stage.

70. As part of the investigation process, it may be necessary to conduct surveillance. The Council has a Corporate Guidance document that addresses the requirements of the Regulation of Investigatory Powers Act 2000 and its codes of practice, in relation to the covert surveillance of individuals, the use of covert human intelligence sources, including undercover officers/agents/informants and the recording of telephone conversations. In addition, procedures for obtaining communications data fall within the Act's remit.

71. Amendments to the Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010 mean that a local authority can now only grant an authorisation under RIPA where the local authority is investigating criminal offences which attract a maximum custodial sentence of at least six months or criminal offences relating to the underage sale of alcohol or tobacco.

72. As a result of the changes in legislation, it is envisaged that surveillance may be required which falls outside of RIPA. The Office of Surveillance Commissioners Procedures and Guidance 2011 states that it is prudent to maintain an auditable record of decisions and actions to use covert surveillance without the protection of RIPA and that such activity should be regularly reviewed. The Senior Responsible Officer will therefore maintain an oversight of non RIPA surveillance to ensure that such use is compliant with Human Rights legislation. Non RIPA surveillance includes employee surveillance which falls outside of RIPA. The Council's Corporate Guidance document addresses non-RIPA surveillance.

73. Anyone considering surveillance should familiarise themselves with the Corporate guidance document and the Codes of Practice and should seek advice from the RIPA Monitoring Officer. These details can be found Corporate Guidance document.

74. Fraud investigation is a specialist area of expertise and employees tasked with carrying out an investigation should have appropriate experience and training. For the purpose of criminal proceedings, the admissibility of evidence and interviewing is governed by the Police and Criminal Evidence Act 1998 (PACE).

75. In any investigation, there will probably be a need to interview employees, witnesses, suspects, or any other person involved. Interviewing is a specialist skill that is usually best carried out or supported by appropriately trained officers. All interviews will be conducted in a fair and proper manner. Details of all interviews including dates, times, venues and who was in attendance, along with an accurate and correct record of what was discussed should be retained. The type of investigation and findings, will determine the type of interview conducted.

76. Findings of all investigations must be reported to the Chief Internal Auditor and Corporate Fraud Manager, who, in consultation with the Fraud Investigation Officer and any other appropriate officer, will advise on what further action (if any) should be taken. The reporting process is detailed below.

LIASION WITH POLICE

77. Investigations will try to establish, at an early stage, whether it appears that a criminal offence has taken place. This will shape the manner in which the investigation is handled and determine the likely outcome and course of action.

78. The police generally welcome early notification of suspected fraud, particularly that of a serious or complex nature. Some frauds will lend them themselves to automatic reporting to the police (such as theft by a third party).

79. For consistency, the Chief Internal Auditor and Corporate Fraud Manager, following consultation with appropriate officers, will agree if and when the matter should be referred to the police.

80. Where there is a possibility of criminal action, the police will be consulted for advice and guidance and, if necessary, assistance where interviews are to be conducted under caution in compliance with the Police and Criminal Evidence Act (PACE) which governs the admissibility of evidence in criminal proceedings.

81. The circumstances of the case may dictate that both a criminal investigation and disciplinary investigation be conducted in parallel. Criminal investigations and prosecution can often take substantially longer to undertake than disciplinary investigations and consequently any disciplinary investigation should not be delayed pending the outcome of any criminal investigation, unless the police advise otherwise.

82. One key difference which should be borne in mind between internal disciplinary proceedings and criminal proceedings is the burden of proof. There is no requirement under an internal disciplinary investigation for a fact to be established beyond reasonable doubt. Instead, the disciplinary investigation needs only be satisfied, ‘on a balance of probabilities’, that the misconduct has been committed before taking any disciplinary action. This means that while the police or Crown Prosecution Service may decide that there is insufficient evidence to uphold a criminal conviction, the Council may still take disciplinary action.

83. All members and employees will co-operate fully with any police or external audit enquiries which may have to take precedence over any internal investigation or disciplinary process. However, where possible, teams will co-ordinate their enquiries to maximise the effective and efficient use of resources and information.

INITIATION OF RECOVERY ACTION

84. The Council will take appropriate steps, including legal action if necessary, to recover any losses arising from fraud, theft, corruption or misconduct. This may include action against third parties involved in the fraud or whose negligent actions contributed to the fraud.

85. Use of the Proceeds of Crime Act 2002, where appropriate, will also be considered to maximise the penalty and level of recovery by the Council.

86. The Fraud Investigation Officer will make recommendations, in consultation with appropriate officers, on the most appropriate method of recovery of any losses.

87. The Council will seek to recover any financial loss through the appropriate mechanism. This may involve either civil or criminal proceedings where it is cost effective to do so, the recovery from salary or accumulated pension benefits of staff, or a claim against the Council's insurers.

88. For internal investigations, the Council's Insurance Officer must be informed as soon as possible of any loss. It is the responsibility of the service manager, in consultation with the Investigation Officer, to do so. Where it is possible, details of the case should be given together with some indication of the likely loss and what recovery action is being attempted. This information has to be passed to the Council's insurers promptly to keep open the possibility of making a claim.

INTERNAL REPORTING PROCESS

89. Throughout any investigation, the Fraud Investigation Officer will keep the Chief Internal Auditor and Corporate Fraud Manager, and other appropriate officers, informed of progress and any developments.

90. On completion of the investigation, the Fraud Investigation Officer, if requested, will prepare a written report setting out:

- Background as to how the investigation arose
- What action was taken in response to the allegation
- The conduct of the investigation
- The facts that came to light and the evidence in support
- Conclusions including a statement of whether or not the allegations or suspicions of fraud or corruption have been substantiated
- Recommendations on action to be taken against any party where the allegations or suspicions were substantiated
- Recommendations to improve any identified weakness in internal controls to prevent reoccurrence; although a separate report may be necessary
- Recommendations, in consultation with appropriate officers, on the most appropriate method of recovery of any losses
- Estimate of the cost of the investigation in employee days.

91. The report will be issued to the relevant service manager(s) as agreed at the pre-investigation case assessment meeting, as set out in the terms of reference. If necessary a post-investigation case meeting can be conducted to discuss the details and any subsequent recommendations or best practice found and lessons learnt.

92. All cases investigated will be reported to Corporate Management Team and the Audit Committee.

93. Copies of investigation reports will be restricted to named employees, as agreed during the investigation process.

94. Any weaknesses in the system of controls will be identified in the investigation report and recommendations will be made, advising management as to how controls can be improved to prevent any recurrence of fraud or corruption.

95. The relevant service manager may be required to provide a management response to recommendations made to improve any identified weaknesses in internal controls.

96. The relevant service manager, in consultation with HR, is required to make a decision on what further action is to be taken following the investigation. The Fraud Investigation Officer should be informed of the action to be taken and could be appointed as Investigation Officer under the Council's Disciplinary Policy, where appropriate.

97. Where disciplinary action is to be taken, after all appeals have been exhausted, the Fraud Investigation Officer will inform the Chief Internal Auditor and Corporate Fraud Manager of the outcome of the hearing.

98. In order to provide a deterrent to employees, a brief and anonymised summary of the circumstances may be published on the fraud awareness section of the Council's website.

CONFIDENTIALITY

99. Details of any investigation are strictly confidential and must therefore not be discussed or conveyed to anyone other than the relevant management representatives and the nominated investigation team.

100. If the media becomes aware of an investigation and attempts to contact members of the investigating team or any other employees, no disclosure of the alleged fraud and investigation can be given. All matters relating to statements to the media will be dealt with through the Council's Corporate Communications Team.

SUMMARY

101. This Fraud Response Plan, in conjunction with the Counter Fraud and Corruption Strategy, provides a framework for preventing and investigating fraud, corruption and bribery against Durham County Council. It is imperative that awareness of this plan is promoted both across the Council and externally.

102. The plan will be reviewed at least annually and following any major fraud or changes in legislation.

Please ask us if you would like this document summarised in another language or format.

العربية (Arabic) (中文 (繁體字)) (Cantonese) اردو (Urdu)
polski (Polish) ਪੰਜਾਬੀ (Punjabi) Español (Spanish)
বাংলা (Bengali) हिन्दी (Hindi) Deutsch (German)
Français (French) Türkçe (Turkish) Melayu (Malay)

Braille Audio AAA Large Print

APPENDIX A

DOS AND DON'T'S

DO	DON'T
Make a note of your concerns • Write down the nature of your concerns • Make a note of all the relevant details, such as what is said over the telephone or any other conversations • Note the names and, if known, the position of those involved • Notes do not need to be overly formal, but should be timed, signed and dated • Notes should be held in a secure place • Timeliness is most important. The longer you delay writing up, the greater the chances of recollections becoming distorted and the case being weakened • Note the date and time when the suspicion was reported onwards	**Be afraid of raising your concerns** • The Public Interest Disclosure Act provides protection to employees who raise reasonably held concerns through the appropriate channels. • The Council's Confidential Reporting Codes provides guidance on how to do this. • You will not suffer discrimination or victimisation as a result of following these procedures and the matter will be treated sensitively and confidentially. • The Public can report concerns in confidence to the Corporate Fraud Team.
Report your concerns promptly • In the first instance, for internal fraud report your suspicions to your line manager. If this action is inappropriate further guidance on disclosure can be found in the Confidential Reporting Code. • If you are unsure who to report to, contact the Corporate Fraud Team for advice. • **All concerns must be reported to the Chief Internal Auditor and Corporate Fraud Manager.** • **External fraud concerns should be reported to the Corporate Fraud Team – details can be found in the Fraud Response Plan or on the Council website.**	. **Convey your concerns to anyone other than authorised persons** • There may be a perfectly reasonable explanation for the events that give rise to your suspicions. Spreading unnecessary concerns may harm innocent persons and the reputation of the Council. • Don't discuss your suspicions with anyone other than the officer you formally raised the issue with. • Don't report the matter to the police unless you have been authorised to do so by internal audit.
Retain any evidence you may have • The quality of evidence is crucial and the more direct and tangible the evidence, the better the chances of an effective action. • Retain and keep all relevant records/evidence that may have been handed over or discovered as a result of the initial suspicion in a secure and confidential location.	**Approach the person you suspect or try and investigate the matter yourself** • There are special rules relating to the gathering of evidence for use in criminal cases and to protect human rights. Any attempt to gather evidence by persons who are unfamiliar with these rules may prevent appropriate action being taken. • Don't interfere with or alter any documentary or computer based evidence as a result of any suspicion • Don't attempt to interview or question anyone unless authorised to do so.

If you suspect fraud or corruption, the most important thing to remember is – REPORT IT

APPENDIX B

COUNTER FRAUD AND CORRUPTION STRATEGY - INTERNAL CONTACT DETAILS

Contact	Details
Corporate Fraud Team	Telephone: 03000 266745 E-mail: corporatefraudteam@durham.gov.uk Text: start your message with the word fraud to 07797870192 Website: Search for 'Fraud' and follow the links depending on the type of fraud

OTHER FRAUD	
Contact	**Details**
Chief Executive	Telephone: 03000 26 0000
Corporate Director – Adults & Health Services	**Telephone:** 03000 26 0000
Corporate Director – Regeneration & Local Services	**Telephone:** 03000 26 0000
Corporate Director – Children & Young People's Service	**Telephone:** 03000 26 0000
Corporate Director – Resources	**Telephone:** 03000 26 0000
Corporate Director – Transformation & Partnerships	**Telephone:** 03000 26 0000
Chief Internal Auditor and Corporate Fraud Manager	**Telephone:** 03000 269645
Local Councillors	**Website:** www.durham.gov.uk
RIPA Monitoring Officer	**Telephone:** 03000 260000

APPENDIX C

COUNTER FRAUD AND CORRUPTION STRATEGY - EXTERNAL CONTACT DETAILS

Contact	Details
External To Council	
External Auditors	**Telephone: 0191 3836300** **Address:** Mazars LLP The Rivergreen Centre, Aykley Heads, Durham. DH1 5TS
Police	**Local Police Station** – Durham Constabulary non-emergency 101
Public Concern At Work	**Telephone:** 020 7404 6609 **Website:** www.pcaw.org.uk **E-mail:** whistle@pcaw.org.uk (Advice Line)
Prescribed Persons	A full list of prescribed persons can be found here.