

**AWDURDOD HEDDLU DYFED-POWYS POLICE**  
**DYFED-POWYS POLICE FORCE AND AUTHORITY**  
**ANTI-FRAUD AND CORRUPTION POLICY**

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## 1. INTRODUCTION

It must be emphasised that this policy covers ALL employees, Police Officers and Members of the Dyfed-Powys Police Force and Authority, as detailed in the glossary in Section 12 herein.

The Treasurer has statutory duties that provide overall responsibility for the financial administration of the Police Force and Authority and therefore this policy must allow for the Treasurer to be notified of any preliminary investigation giving rise to any suspected fraud or corruption.

The Police Force and Authority are committed to an effective Anti – Fraud and Corruption Policy designed to:

- encourage prevention
- promote detection and
- identify a clear pathway for investigation

The Director of Finance & Resources is responsible for ensuring that internal controls exist for financial and operational systems and procedures within the Force. This includes physical safeguarding of assets, segregation of duties, authorisation and approval procedures and robust information systems. Therefore this policy must allow for the Director of Finance & Resources to be notified of any preliminary investigations giving rise to suspected fraud or corruption.

## 2. DEFINITION OF FRAUD AND CORRUPTION

**Fraud** is the intentional distortion of financial statements and accounting records and/or misappropriation of assets. (Ref. Audit Commission)

Areas that most commonly encounter fraud include: travel claims; petty cash vouchers; donations; cash collection; cheques; contracts; credit income; creditor payments; expense claims; stores.

It should be noted that fraud does not include misappropriation or petty theft without the distortion of financial statements or other records. These are disciplinary and/or criminal actions in themselves and will be dealt with accordingly.

Fraud is a deliberate act by an individual or group of individuals. Fraud is, therefore, always intentional and dishonest.

**Corruption** is the offering, giving, soliciting or acceptance of an inducement or reward, which may influence a person to act against the interests of the organisation. (Ref. Audit Commission) or the abuse of the role or position held in the Dyfed-Powys Police for personal gain or gain of others. (Ref. Corruption, dishonesty & unethical behaviour policy)

Areas where corrupt practices may be found include (but are not limited to): canvassing for appointments; hospitality; pecuniary interests of Members and staff; secondary employment of staff that may influence their work for the Police Force and Authority; disposal of assets.

### **3. ANTI – FRAUD AND CORRUPTION STRATEGY**

Fraud and corruption can undermine the aims of the Force and Authority which are to be open, honest and accountable and provide efficient, effective and economic services.

To combat fraud and corruption, and thereby help to achieve the aims of the Force and Authority, a strategy is required which provides arrangements for preventing and deterring fraud and corruption, and detecting and investigating any actual or suspected cases.

The Force and Authority's strategy is based on a series of comprehensive and interrelated procedures designed to frustrate any attempted fraudulent or corrupt act or intent.

These cover: -

- Culture
- Prevention (inclusive of maintenance of Register of Gifts and Hospitality)
- Detection and Investigation
- Training
- Response Plan
- Codes of Conduct

The Force and Authority are also aware of the high degree of external scrutiny of its affairs by a variety of bodies including: -

- Local tax payer and General public
- Audit Commission in Wales
- HM Customs and Excise
- Inland Revenue
- Welsh Assembly Government
- Internal Audit
- HM Inspectors of Constabulary

### **4. CULTURE**

The Force and Authority are determined to ensure that the culture and tone of the organisation is one of honesty and opposition to fraud and corruption.

There is an expectation and requirement that all employees of both Force and Authority, Police Officers and Members of the Authority will act with integrity, and lead by example.

They are positively encouraged to raise any concerns they may have. It is often the alertness of such individuals that enables detection to occur and the appropriate action to be taken against fraud or corruption.

The Force and Authority wish to stress to employees, Police Officers and Members that if they report alleged or suspected financial misconduct, the Force and Authority will take every possible step to protect their anonymity and protect them from any victimisation so far as is legally permissible. Reports will be treated in confidence and be properly investigated and dealt with fairly. The Force and Authority does however have a duty to protect employees, Police Officers and Members from malicious complaints. Employees, Police Officers and Members should be aware that disciplinary action might be taken against them if it is found that they have acted maliciously in bringing forward an unfounded allegation.

The Force and Authority appreciate that it is rarely easy for anyone to report alleged or suspected financial misconduct and recognise, for example, that a person alleging or suspecting financial misconduct might be reluctant to take steps that could lead to disciplinary or legal action being taken against a close colleague. Similarly, the Force and Authority recognise that persons alleging or suspecting financial misconduct might be deterred from reporting it for fear they might be victimised, especially where a senior police officer, or senior support staff officer, or Authority Member is suspected of impropriety. Victimising or deterring them from raising a concern about fraud or corruption will be treated as a serious disciplinary matter.

However, the Force and Authority are committed to taking all reasonable measures to protect their integrity and reputation, and must therefore be given the opportunity to investigate any alleged or suspected instance of financial misconduct. It might be that the allegation or suspicion proves to be unfounded, but it is in everyone's interest that all allegations or suspicions are investigated and properly resolved.

Against this background, every employee, Police Officer and Member has a role to play in protecting the integrity of the Force and Authority's business and other activities, and all staff and Members must regard themselves as under an obligation and an instruction to report any alleged or suspected financial misconduct.

Financial misconduct in this context should be taken to cover fraud, corruption, theft, dishonesty or deceit by an employee, Police Officer or Member, whether at the expense of the Force and Authority, other employees, Police Officers, Members or any other body or organisation, as well as actions or inactions which fall below the standards of probity expected in public life.

Senior management are responsible for following up any allegation or suspicion of fraud or corruption received and will do so through clearly defined procedures. These procedures are designed to:

- deal promptly with the matter

- record all evidence received
- ensure that evidence is sound and adequately supported
- ensure security of all evidence collected
- notify relevant bodies
- implement Force and Authority disciplinary procedures where appropriate

If necessary, a route other than the normal line manager may be used by individuals to raise such concerns. [See Appendix 1]

Furthermore, the Dyfed-Powys Police Professional Standards Reporting Policy which is based upon national guidance should also be referred to in order to cover situations often referred to as ‘whistle blowing’.

## **5. PREVENTION**

Dyfed-Powys Police Force and Authority recognise that a key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff, in particular to obtain written references regarding known honesty and integrity. In this regard temporary and contract employees should be treated in the same manner as permanent employees.

Employees are expected to follow the Force and Authority’s Code of Conduct for Employees (see Glossary of Terms – Section 12) which includes guidance on:

- declaration of interests
- hospitality
- personal use of the Force and Authority’s resources
- standards

Authority members are required to operate within:

- The Authority’s Standing Orders and Financial Regulations
- The Dyfed-Powys Police Authority Code of Conduct for Members

These matters and other guidance are specifically brought to the attention of Members when appointed and include rules on the declaration and registration with the Clerk of potential areas of conflict between Members’ duties and responsibilities and other areas of their personal or professional lives.

Force employees and Police Officers are required to declare in a public register any pecuniary interest in contracts entered into by the Force and Authority or the acceptance of any offers of gifts or hospitality, which are in any way related to the performance of their duties in relation to the Force and Authority. The Head of Professional Standards shall maintain this register, and all offers of gifts and hospitality of a substantial nature, i.e. where there is a real or perceived value greater than for example a “normal” diary, pens or other stationery with little intrinsic value, must be reported to him. If there is any

doubt as to whether they need to register an offer of a gift or hospitality, the presence of that doubt would suggest that a disclosure is necessary, and it is better to err on the side of caution. Further direction on the acceptance of gifts or hospitality is included under Section 27 of Force Standing Orders – ‘Policy Statement for the Acceptance of Hospitality and Gifts’ and the Force Business Interest Policy. Members of the Authority are under similar, though not identical, obligations and appropriate registers are held by the Clerk to the Authority.

Significant emphasis has been placed on the thorough documentation of financial systems including those in a computerised environment, and every effort is made to continually review and develop these systems in line with best practice to ensure efficient and effective internal controls. This includes adequate separation of duties to ensure that the risks of error are minimised. The adequacy and appropriateness of the Force and Authority’s financial systems is independently monitored by both Internal and External Audit. Senior management places a great weight on being responsive to audit recommendations.

Internal Control Systems, Standing Orders and Financial Regulations that are in place require employees, Police Officers and Members, when dealing with the Force and Authority’s affairs, to act in accordance with best practice.

The Treasurer has the statutory responsibility to ensure the proper arrangements of the Force and Authority’s financial affairs. The Director of Finance and Resources is responsible for developing Financial Control Procedures and Accounting Instructions, which underpin Financial Regulations.

The Director of Finance and Resources also maintains a ‘Head of Profession’ role within the Force and through this exercises, among other things, a quality control on financial administration.

Arrangements are in place and continue to develop to encourage the exchange of information between the Force and Authority and other agencies on national and local fraud and corruption activity in relation to Police Forces and Authorities.

## **6. DETECTION AND INVESTIGATION**

The array of preventative systems, particularly internal control systems, within the Force and Authority have been designed to identify and uncover any fraudulent activity, and generally they should be sufficient in themselves to deter fraud.

It is the responsibility of management to prevent and detect fraud and corruption. However, it is often the alertness of employees, Police Officers and Members that enables detection to occur and the appropriate action taken when there is evidence that fraud or corruption may have been committed or is in progress.

Despite the best efforts of managers/supervisors and auditors, frauds are often discovered by chance and the Force and Authority has in place arrangements to enable such information to be properly dealt with. These are set out in the document entitled “Response Plan”, which is included as Appendix 1 to this policy statement.

Depending on the nature and anticipated extent of the allegations or suspicions, the Force and Authority’s Internal Audit providers will normally work closely with management and the investigating agency to ensure that all allegations and suspicions and evidence are properly investigated and reported upon.

The relevant misconduct/disciplinary procedures concerning the suspected individual will be initiated where the outcome of the Audit Investigation indicates improper behaviour, and the Force and Authority would normally wish the Dyfed-Powys Police Professional Standards Department to independently investigate and, in appropriate cases a criminal investigation instigated. In addition, civil legal action may be taken for the recovery of money or property misappropriated from the Force and Authority. Members of the Authority would probably be the subject of an investigation by the Commissioner for Local Administration in Wales.

It should be noted that, when a case is deemed sufficiently serious, an employee, Police Officer or Authority Member suspected of financial misconduct might be suspended while an investigation is underway, in accordance with the relevant staff misconduct procedures or arising out of the investigation by the Commissioner for Local Administration in Wales.

All managers/supervisors should ensure that controls are in place to prevent and detect fraud and error. There is need to be aware of the possibility of fraud when reviewing or presented with claims/forms/documentation etc. Issues that may give rise to suspicions or allegations are:

- Documents that have been altered, use of Tippex, or different pens and different handwriting.
- Claims that cannot be checked, particularly if prior authorisation was not given
- Confused, illegible text and missing details
- Delays in documentation completion or submission
- No vouchers or receipts to support claims

Appropriate training will be provided to managers/supervisors to assist them to identify indications that an employee may be acting fraudulently.

## **7. TRAINING**

The Force and Authority recognises that the continuing success of its Anti – Fraud and Corruption Strategy and its general credibility will depend largely on the effectiveness of programmed training and the responsiveness of employees, Police Officers throughout the organisation and its Members.

To facilitate this, the Force and Authority supports the concept of induction training, particularly for persons involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced. All entrants to the Force and Authority and new Authority Members will be given a copy of the Force and Authority's Anti – Fraud and Corruption policy and will be advised of their responsibilities to prevent and report such action, and of the possibility of disciplinary action against those who ignore such training and guidance.

Investigation of fraud and corruption may be undertaken by the Force and Authority's Internal Audit Service. It is therefore apparent that existing employees involved in this work should be properly trained. Accordingly the Force and Authority's Internal Audit service providers are required to ensure appropriate levels of training of their employees engaged on Dyfed-Powys Police work.

## **8. FRAUD AND CORRUPTION – AWARENESS**

### **Introduction**

This section aims to give practical advice and information to Managers who are likely to be responsible for areas where fraud or corruption may occur. It gives hints regarding what signs to look for which indicate that fraud or corruption may exist and provides specific examples of fraud.

### **Where fraud might occur**

Fraud can occur wherever staff or independent contractors transact official documentation and can take financial advantage of the Force and Authority. The risk of fraud is enhanced where staff or contractors 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 fraud:

- Claims for contractual services rendered
- Travel and expense claims
- Cash receipts/petty cash
- Payroll
- Ordering
- Stocks and assets

### **Examples of Fraud**

#### **Contractors/Sub – Contractors**

- Claiming for services not performed
- Claiming for a higher level of service than that performed
- Provision of additional services/works, not supported by proper prior authorisation

## **Travel Claims**

Due to staff travelling alone and the volume of journeys and numbers of staff claiming, it can be difficult for management to check and validate the claims being made. The most common frauds in this area are:

- False journeys claimed
- Mileages inflated
- Higher reimbursement rate claims
- Unnecessary journeys undertaken
- Two officers claim for journey taken together
- Claiming first class travel but taking second class

## **Expense Claims**

There are numerous claims that can be made, such as training expenses, removal expenses, subsistence claims etc. The examples of fraud in this area generally fall into the following categories:

- False, or inflated claims made
- Claims submitted to the Force and Authority and a third party (e.g. where meals are provided at pre-paid conferences/seminars)
- Excessive, inappropriate expenses claimed

## **Cash Receipts**

Cash can be collected by staff in a variety of situations and is a high risk area for obvious reasons:

- Accepting cash without receipting or declaring it
- Under – recording cash received
- Altering documentation to disguise the theft of cash
- Substituting cheques received, but not recorded, for cash received

## **Petty Cash**

Petty cash is usually held in a limited number of authorised locations at a specified level, e.g. £150. The responsibility for managing the “float” is usually vested in one person, but the following problems can arise:

- Reimbursement sought for receipted, but inappropriate expenditure
- Vouchers/receipts submitted but no expenditure made

## **Payroll**

The major frauds are most likely to occur with respect to new starters and with leavers, for example:

- Erroneous or “ghost” employees introduced onto the payroll, the salary being paid to the perpetrator
- A leaver not being taken off the payroll and the salary payment being diverted to the perpetrator
- Hours worked over – stated to take advantage of flexitime or overtime arrangements.

## **Ordering**

This is an area that is open to corruption as well as fraud. The Force and Authority has sought to minimise the risk by restricting the number of personnel empowered to make or authorise an order. However, fraud can also be committed by suppliers.

Goods ordered for personal use from a specific supplier in return for some form of benefit: -

- Goods ordered from a relative’s or friend’s business outside of usual procurement processes
- Accepting a lower number of items than ordered, but certifying an invoice for the higher number
- Creating/certifying false invoices, for which no order has been raised (internally or externally generated)

## **Stocks and Assets**

This is an area that is susceptible to misuse, theft and fraud. The most obvious and common risk area is stationery. However, employees, Police Officers and Members may come into a contact with a variety of stocks and assets which, if not properly controlled, will be subject to losses due to fraud and theft.

A further problem is the use of the Force and Authority’s assets for an individual’s personal reasons.

E.g. using a personal computer, fax, telephone etc., for running a private business or for other inappropriate private purposes.

## **9. GUIDELINES FOR EMPLOYEES, POLICE OFFICERS AND MEMBERS ON REPORTING IRREGULARITIES**

Attention is drawn to the Response Plan (appendix 1) drawn from the Dyfed-Powys Police Professional Standards Reporting Policy, which details potential avenues of

bringing suspected wrong doing to the attention of others. Consideration should normally be given to the following issues by individuals intending to report irregularities:-

- Do not approach, interview or accuse anyone suspected of being involved.
- Assemble all facts and documentation available from the sources immediately to hand.
- If the information has come from a member of the public by telephone, then information notified should be written down, date and time noted and the name and address of the supplier of the information recorded, and if they are willing to make it available.
- Prepare a briefing note of the circumstances.
- Do not make further enquires without authorisation.

## **10. SPEAKING OUT AGAINST FRAUD AND CORRUPTION**

In the Public Interest Disclosure Act 1998 the Government has given statutory protection to employees who speak out against corruption and malpractice at work. It protects them against victimisation and dismissal, providing the appropriate policies have been complied with.

The Professional Standards Reporting Policy gives specific guidance in this area and where concerns are identified the Confidential Reporting Line **01267 226616** may be used.

## **11. CONCLUSION**

The Force and Authority has in place a network of systems and procedures to assist it in the fight against fraud and corruption. It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.

To this end the Force and Authority maintains a continuous overview of such arrangements through, in particular, the Director of Finance and Resources and Treasurer, the Standing Orders and Financial Regulations, various Codes of Conduct, Financial Control Procedures, Accounting Instructions and audit arrangements.

This Policy Statement will be subject to review to ensure its currency.

## **12. GLOSSARY OF TERMS**

### **1. Authority**

This term is used to describe the Police Authority established under Section 3 of the Police Act 1996 that is responsible for securing the maintenance of efficient and effective police force for the area described as Dyfed – Powys in schedule 1 of the Act.

The ‘Police Authority’ or the ‘Authority’ shall refer to:

- Members
- The Clerk and Treasurer and staff under their direction

### **2. Dyfed-Powys Police Force**

‘The Force’ shall refer to the Chief Constable, all Police Officers/Police staff, the Special Constabulary under his/her direction.

### **3. Fraud**

Fraud is the intentional distortion of financial statements and accounting records and/or misappropriation of assets. (Ref Audit Commission)

### **4. Corruption**

Corruption is the offering, giving, soliciting or acceptance of an inducement or reward, which may influence a person to act against the interests of the organisation (Ref Audit Commission) or the abuse of the role or position held in the Dyfed-Powys Police for personal gain or gain for others. (Ref. Corruption, dishonesty & unethical behaviour policy.)

### **5. Members**

This term is used to describe the members of the Dyfed – Powys Police Authority appointed under Section 4 of the Police Act 1996.

### **6. Clerk**

This term is used to describe the officer with responsibility for the general administration of the Authority. This appointment is made under Section 16 of the Police Act 1996. This officer is also designated the monitoring officer, under Section 5(1) of the Local Government and Housing Act 1989, with responsibility for ensuring the legality of the actions of the Police Authority and its officers.

## **7. Treasurer**

This term is used to describe the officer with overall responsibility for the administration of the Force and Authority's financial affairs, as set out in Section 112 of the Local Government Financial Act 1988. Since the Authority has ultimate responsibility for all funds spent by the Force, there is no distinction in law between the financial responsibility of the Authority and the financial responsibilities of the Force.

## **8. Chief Constable**

The office of Chief Constable is an appointment under Section 11 of the Police Act 1996 with responsibility for the direction and control of a Police Force. This includes both police officers and civilian staff appointed to the Force under Section 15 of the Act.

## **9. Director of Finance and Resources**

The term is used to describe the Chief Constable's Senior Financial Officer, who is responsible to the Chief Constable for all financial activities undertaken in the Force.

## **10. Line Managers/Supervisors**

The term is used to describe managers below Corporate Strategy Board level.

## **11. Senior Managers**

The term is used to describe Officers in charge of Divisions and Heads of Departments (Members of the Corporate Strategy Board.)

## **12. Employees**

This term is used to collectively describe all the support staff who may be under the direction and control of the Chief Constable and Police Force and Authority Staff under the direction and control of the Clerk.

## **13. Police Officers**

This term is used to collectively describe the Chief Constable and officers of all ranks under his/her direction, including constables both regular and special.

## **14. Response Plan**

This term is used to refer to the process whereby staff may report their concerns regarding suspected fraud and/or corruption and management response for dealing with it.

## **15. Codes of Conduct**

This term refers to the relevant written code of conduct for employees, Police Officers, Members and Co-opted Members of the Force and Authority, which includes directives on integrity issues including the acceptance of hospitality and gifts.

Police Officers – Code of Conduct as stipulated by Schedule 1 of the Police (Conduct) Regulations 2004.

Police Staff - Code of Conduct (Support Staff)

Police Authority Members - Dyfed-Powys Police Authority Code for Members

## **16. Speaking out against Fraud and Corruption**

The Dyfed-Powys Police Force and Authority is committed to the highest possible standards of openness, probity and accountability and the public are entitled to expect this. The Force and Authority wants to know about unacceptable behaviour, corruption, malpractice or fraud. The Force and Authority wants the public and its staff to feel confident about revealing concerns they may have about the conduct of Members, employees (Police Officers or Police staff) or others working for the Police Force and Authority. The Professional Standards Reporting policy enables concerned parties to do this.

## **17. Dyfed-Powys Police Professional Standards Reporting Policy**

This policy, available on the intranet, details potential avenues of bringing suspected wrong doing to the attention of others.

## **Appendix 1**

# **RESPONSE PLAN – HOW TO DEAL WITH AN ALLEGED OR SUSPECTED CASE OF FRAUD AND/OR CORRUPTION**

## **1. Introduction**

The Force and Authority is committed to the values of probity and accountability, but the determined perpetrator will always seek to find a way around systems and procedures. It is therefore necessary for all managers/supervisors to be aware of what is required in the event of being notified of an alleged or suspected fraud. This section sets out the process for employees, Police Officers and Members who wish to notify any allegations or suspicions, and also how managers should respond.

The principles of the Force Professional Standards Policy will be adhered to in all instances.

## **2. Notifying Allegations or Suspicions of Fraud/Corruption**

Suspected fraud can be discovered in a number of ways but in all cases it is important that employees, Police Officers and Members feel able to report their concerns and are also aware of the means by which they are able to do so.

### **A. Notifying Allegations or Suspicions of Fraud/Corruption involving Police Officers (below the rank of Chief Officers) or Police Staff and Police Authority Staff (below the designation of Director of Finance & Resources or Treasurer and Clerk)**

If a member of staff has reason to believe that they have information pointing to a breach of professional standards in relation to allegations/suspicions of fraud or corruption, then it should be reported as soon as practicable.

There are a number of ways in which staff can make such reports. These are set out below, all of which are open to the individual to pursue. It is for the individual to choose which method is the right one for them.

#### **2.1 Reporting Direct To Line Management**

This method has always been available to members of staff and concerns are usually expressed verbally or in written form. It has the advantage of enabling an immediate response, where appropriate, and direct feedback to the individual. It is important that the line manager has a clear understanding of his or her role and responsibilities when presented with this type of information.

Where the breach of standards is believed to involve the person's line manager: or where for any reason it is felt more appropriate to report it to another manager, this may be done. If there is doubt as to who is an appropriate manager then advice may be sought

from the Professional Standards Department or alternative methods of reporting may be chosen.

## **2.2 In Force Confidential Telephone Line**

A confidential phone reporting system is available to all staff direct through dialling **01267 226616**.

## **2.3 Concerns brought through Police Staff Associations & Support Staff Trade Unions**

The Police Federation, Superintendents' Association, Support Staff Trade Unions can, and do, play a key role in acting as an agent through which members can relay their concerns in a non-threatening environment. They are used to dealing with issues in a confidential way.

The Federation, Union and Staff Associations in the process offer independent advice on whether a particular case merits formal reporting. It must be emphasised that these organisations will not forward information, without the knowledge and full consent of the members they are representing.

## **2.4 Concerns brought to the attention of 'Professional Standards Department'**

This alternative is always available and contact may be made verbally, in writing, by E-mail, fax or by a personal face to face meeting. Such an approach will be dealt with by staff experienced in dealing with cases involving allegations of breaches of professional standards.

Whilst reports can be made anonymously, such information will be treated with caution and corroboration sought at the earliest opportunity. When made in person, the information will be treated in confidence and the person's identity protected as far as possible.

## **2.5 Reporting Direct to the Director of Finance & Resources**

In some cases the notifying individual may prefer to report the suspicion outside his/her normal line management structure, and in such cases complaints should be referred directly to the Director of Finance & Resources through dialling **01267 226317**.

## **2.6 Reporting to Internal Audit**

The Force and Authority has made a telephone contact arrangement that allows employees to raise concerns via the Internal Audit Department. Where it is the wish of the individual to report suspicions in an anonymous manner, then this provides a suitable medium. Whilst anonymous complaints will always be investigated they should also be

discouraged as those investigations are likely to be less effective without the full co-operation of the complainant.

The primary role of internal audit is to report on the adequacy of systems and procedures (the “Internal Control” environment). However, they can also assist directly with the investigation of suspected fraud in appropriate cases. The Force and Authority’s internal audit providers have many years’ experience in fraud investigation and will always be receptive to discussing concerns raised by staff.

The Chief Internal Auditor will immediately inform the Director of Finance & Resources in respect of the Force or the Treasurer in respect of the Authority of alleged fraud resulting in actual or potential loss.

Staff wishing to lodge  
Complaints anonymously

Chief Internal Auditor  
Tel: **02920 264293**

## **2.7 Other Methods of raising concerns**

Crimestoppers provides a medium for providing information anonymously regarding crime and is, therefore, a valid alternative in appropriate circumstances.

## **B. Notifying Allegations or Suspicions of Fraud Involving a Chief Officer/Chief Constable**

### **2.8 Notifying the Police Authority**

If an employee discovers a suspected fraud where a Chief Officer is involved, then he/she should formally report the incident to the Police Authority who, other than in exceptional circumstances, will notify the Chief Constable.

Staff wishing to lodge  
Complaints regarding a  
Chief Officer.

Police Authority:  
Tel:**01267 226458**

### **2.9 Notifying the Clerk to the Police Authority.**

In the event of the Chief Constable being suspected, then the incident should be formally reported to the Clerk to the Police Authority, who will other than in exceptional circumstances, notify the Chair of the Police Authority.

Staff wishing to lodge  
Complaints regarding the  
Chief Constable.

Clerk to the Police Authority:  
Tel:**01267 226455**

**C. Notifying Allegations or Suspicions of Fraud Involving Members of the Authority**

Where fraud is suspected concerning a Member, then the incident should be immediately reported to the Clerk or Treasurer of the Police Authority.

Staff wishing to lodge  
Complaints regarding an  
Authority Member.

Treasurer  
Tel:**01267 226456**

Clerk to the Police Authority  
Tel: **01267 226455**

**D. Notifying Allegations or Suspicions of Fraud involving the Clerk/Treasurer**

Where fraud is suspected concerning the Clerk or Treasurer then the incident should be reported to the Head of Professional Standards. The Head of Professional Standards will immediately notify the Chair.

Staff wishing to lodge  
Complaints regarding the  
Clerk/Treasurer

Head of Professional Standards  
Tel:**01267 226560**

### **3. Investigating Alleged and/or Suspected Fraud**

#### **3.1 Information Gathering (Preliminary Investigation)**

Where an allegation of fraud/corruption is made, immediately following the notification process indicated in Section 2, unless there are exceptional reasons for not doing so, the Director of Finance and Resources plus the Head of Professional Standards shall be informed who in turn will advise relevant Chief/Senior Officers of both Force and Authority and consult as necessary. A meeting will subsequently be convened involving senior representation as appropriate with a view to progressing the matter and a suitable Investigating Officer shall be appointed where appropriate.

In the event that an Investigating Officer is appointed, he/she will be responsible for policy decisions made within the parameters of the Terms of Reference set. A record will be kept of such policy decisions contained within the policy file and updates will be provided by the Investigating Officer to the convening meeting.

#### **3.2 Initial Steps Where Fraud is suspected**

If fraud is then suspected it is critical that any investigation is conducted in a professional manner aimed at ensuring that the current and future interests of both the Force and Authority and the suspected individual(s) are protected. The latter is equally important, as a suspicion should not be seen as guilt until proven.

It is also crucial that the notifying employee does not feel threatened. The Force and Authority undertakes to protect the identity of such employees and not to release the source of notification at any time during investigation unless such a release is unavoidable through legal requirements.

#### **3.3 Progress Reports**

Progress reports will be given by the Investigating Officer to the convening group at appropriate intervals. Furthermore, following completion of the investigation, a closing report detailing a summary of key findings and recommendations will be submitted, highlighting any systems failures identified so as to facilitate minimising of risk of future similar occurrences.

#### **3.4 Liaison with External Audit**

The Force and Authority has a duty to report all suspected frauds to its external auditors. This will be done by the Treasurer at the earliest opportunity.