

ANTI-FRAUD & CORRUPTION STRATEGY

INTRODUCTION

One of the basic principles of public sector organisations is the proper use of public funds. It is therefore important that all Authority's employees are aware of the risk of and means of enforcing the rules against any acts involving dishonesty (for example over claiming of hours worked or travel expenses), or corruption (abuse of position). For simplicity all such offences are hereafter referred to as 'fraud' and can be defined as follows:

Fraud: Many offences referred to as "fraud" were contained in the Theft Acts 1968 and 1978 and for practical purposes defined as the intention to dishonestly obtain property or a pecuniary (i.e. financial) advantage, avoid an obligation or cause loss to another party by deception. This definition required deliberate intent and so excluded negligence. The Fraud Act 2006 no longer required proof that a person had been deceived. The focus is now on the dishonest behaviour of the suspect and their intent to make a gain or loss. Some cases may still be prosecuted under the Theft Acts eg S.17(1) – False Accounting, although The Fraud Act 2006 now more often used as well as the Forgery and Counterfeiting Act 1981, and The Computer Misuse Act 1990.

Corruption: This is defined as the "offering, giving, soliciting or acceptance of an inducement or reward, which may influence a person to act against the interest of the organisation". Corruption relates to rewards or inducements, such as bribes (see also the LFRS anti-bribery policy). Again The Fraud Act 2006 introduced a new offence of "fraud by abuse of a position of trust (S.4)" with new cases being considered for prosecution. It can also involve;

- seeking favourable treatment on behalf of relatives or partners.
- Providing confidential or business/security sensitive information to external parties

This document is intended to provide guidance to those employees who have suspicions of fraud or corruption

The Authority already has procedures in place that help to reduce the likelihood of fraud occurring. These include standing orders, Financial Regulations, codes of conduct, documented procedures and a system of internal control and risk management. In addition, Members and senior management seek to ensure that a risk and fraud awareness culture exists across the Authority.

This document applies to all employees, elected Members, contractors who work with the Authority and members of the public who come into

contact with the Authority. It sets out the Authority's policy for dealing with detected or suspected fraud.

This Policy should be read in conjunction with the Authority's Whistle Blowing Policy and Fraud Response Plan.

Appendix 1 of this Policy sets out potential warning signs for managers and staff to be aware of in relation to possible instances of fraud or corruption.

Appendix 2 of this Policy sets out the 'do's and don'ts' for staff to be aware of with regards to acting upon any suspicions.

Appendix 3 of this Policy sets out the 'do's and don'ts' for managers to be aware of with regard to acting upon any reported suspicions.

THE AUTHORITY'S POLICY

The Authority is committed to sound corporate governance and to the elimination of fraud, corruption or any other illegal act. The Authority therefore expects the highest standards of conduct and integrity from its employees, elected Members, contractors, and from members of the public who have dealings with it.

Where any instance of fraud, corruption or other illegal act is detected or suspected, the Authority is committed to its rigorous investigation. Where appropriate, criminal prosecution and civil court action may be taken to recover money, costs and interest.

Anyone having reasonable suspicions of fraud or corruption is encouraged to report them. Therefore it is also the Authority's policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reasonably held suspicions. All employees will be afforded the protections set out in the Public Interest Disclosure Act. This is further covered within the Authority's Whistle Blowing Policy.

CULTURE

The Authority's culture is intended to foster honesty and integrity, and to support the Seven Principles of Public Life developed by the Nolan Report.

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

Both Members and employees are expected to lead by example in adhering to regulations, procedures and practices.

Equally, members of the public, clients and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the Authority in any dealings they may have with the Authority.

The Authority expects Members and employees to raise any concerns they have about fraud, corruption or malpractice immediately they occur. All such concerns will be treated seriously and in full confidence.

As part of the culture the Authority will provide clear routes by which concerns can be raised by both Members and employees, and by those outside the service.

Senior Management is expected to deal promptly and firmly with those who defraud the Authority or who are corrupt.

The Authority has in place The Audit Committee which reviews the activities of the audit function:

RAISING CONCERNS

Members, employees and the general public are an important element in the Authority's stance on fraud and corruption. They are encouraged to raise any concerns they may have in respect of fraud and corruption via:

- Line Managers
- Internal Audit
- Directors
- Chief Fire Officer
- Members

The Authority's Whistleblowing policy gives further guidance on how to raise concerns and the support and safeguards available to those who do so.

Such concerns will be treated in confidence and will be properly investigated. (However, if any allegation made by an employee is identified as manifestly unreasonable and/or breaches the LFRS Whistleblowing Policy it may be dealt with as a disciplinary matter). Members of the public may also use the Authority's Complaints Procedure for this purpose where appropriate.

When staff are considering reporting a suspected fraud, the following factors need to be taken into account:

- **Timeliness** - it is essential that all employees act at the time of their concerns, as time is likely to be of the utmost importance to prevent further loss to the Authority; and
- **Evidence** - staff should, if possible keep or copy any document that arouses their suspicions, Staff should also, where possible, note all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved.

However staff **must not**:

- **Confront any individual that they suspect**, as this may compromise any formal investigation;
- **Attempt to conduct their own investigation.** There are special rules surrounding the gathering of evidence for use in criminal cases. Any attempt to gather evidence by people who are unfamiliar with these rules may compromise any future criminal case; or
- **Contact the police directly.** The decision to contact the police should normally only be made by the Director of Corporate Services after consideration of the facts. Staff should always contact one of the above officers in the first instance.

Line Managers and Directors are responsible for following-up any allegations of irregularity. It is their responsibility to inform the Director of Corporate Services immediately in accordance with the Financial Regulations of the Authority.

The Authority and its senior management deal firmly with any proven financial malpractice. Where, after a proper audit investigation carried out by the Director of Corporate Services, there is evidence that financial impropriety has occurred, the Authority will normally expect the circumstances to be referred to the Police for advice, further investigation, and prosecution of the offender if considered appropriate by the Crown Prosecution Service.

Where an audit or Police investigation indicates improper conduct by an employee, the Authority's Disciplinary Procedures will normally be applied by the senior managers of the service concerned. The recovery of defrauded funds is an essential part of the Authority's strategy.

When it is found that fraud or corruption has occurred due to a breakdown in the Authority's systems or procedures, Directors, in consultation with the Director of Corporate Services, are responsible for ensuring that appropriate improvements in systems of control are implemented in accordance with audit recommendations.

PREVENTION

The Authority has a series of comprehensive and inter-related procedures to ensure proper conduct of its affairs, which comprise:

- Standing Orders
- Financial Regulations
- Code of Conduct for Members
- Code of Conduct for Employees
- Codes of Conduct issued by relevant Professional Institutes
- Financial Instructions and Procedures
- Local Government Act 1972 - Section 117
- Local Government Act 197 - Section 151
- Accounts and Audit Regulations 1996
- Public Interest Disclosure Act 1998
- Complaints Procedures
- Disciplinary Procedure
- Computer Security Policy and Code of Practice for Computer Users

Internal audit undertake an annual programme of reviews which is closely aligned with the organisation's risk base, designed to provide the assurance over the systems of internal control. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing the risk of fraud forms part of this process.

The assessment of the internal financial controls in particular involves electronic data interrogation techniques which closely focuses internal audit's detailed substantive work on identified areas of concern and therefore assists towards fraud prevention.

Members are expected to adhere to and to operate within:

- Standing Orders and Financial Regulations
- The Code of Conduct for Members

These matters are brought to the attention of elected Members following their election or as part of their Declaration of Acceptance of Office. In the case of the Combined Fire Authority, the Authority has adopted a Code of Conduct for its elected Members and its Independent members and they are required upon appointment to the Authority to sign an undertaking to comply with the Code of Conduct before they act as members of the Authority and must also register their financial and other interests with the Monitoring Officer within 28 days of appointment to the Authority. It is the duty of the Member to notify the Monitoring Officer of any changes to their original registration.

Employees are required to operate within the following guidelines:

- A key measure in the prevention of fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees in terms of

their propriety and integrity. Written references for potential employees are obtained as part of the recruitment process.

- Employees, once recruited, are expected to adhere to the Authority's Code of Conduct for Employees and to follow standards of conduct issued by their personal Professional Institute, where applicable.
- Disciplinary Procedures for all categories of employee will be applied to deal with improper conduct.

The following internal control measures are also in force:

- The Monitoring Officer (Clerk to the Authority), has a duty to report to the Authority where it appears to him that any proposal, decision or omission by the Authority, a committee, a sub-committee or officer has given rise to, (or is likely to give rise to), a contravention of any enactment, rule of law or statutory code of practice.
- The Director of Corporate Services has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure the proper administration of the Authority's financial affairs.
- Under the Accounts and Audit Regulations 1996, the Authority is required to maintain an adequate and effective system of internal audit. The Authority has delegated this responsibility to the Director of Corporate Services. Internal auditors evaluate risks and review the adequacy of control within the Authority.
- Operational systems and procedures will incorporate efficient and effective internal controls, both financial and non-financial. Directors are required to ensure that such controls, including those in a computerised environment, are properly maintained and documented. Their existence and appropriateness is independently monitored by Internal Audit.

DETECTION AND INVESTIGATION

Whilst having regard to the requirements of the Data Protection legislation, the Authority actively participates in an exchange of information with external agencies on fraud and corruption activity in relation to public bodies.

The operation of preventive systems, particularly internal control systems within the Authority, help to deter any fraudulent activity. However, such activity may nevertheless occur. It is often the alertness of elected Members, staff and the general public to the possibility of fraud and corruption that leads to detection of financial irregularity. In such a situation the Authority has in place arrangements to enable any such information to be properly dealt with, investigation and detection to occur, and appropriate action to be taken. (See Appendix 4, Fraud Response Plan).

The Financial Regulations and the Authority require that the Director of Corporate Services be notified immediately of all financial or

accounting irregularities or suspected irregularities or of any circumstances which may suggest the possibility of irregularities including those affecting cash, stores, property, remuneration or allowances. Reporting of suspected irregularities is essential as it:

- facilitates a proper investigation by experienced staff, and
- ensures the consistent treatment of information regarding fraud and corruption.

When so notified, the Director of Corporate Services will instigate an investigation. The designated officer will:

- deal promptly with the matter
- record evidence received
- ensure the security and confidentiality of evidence
- work closely with senior managers of the service concerned and other agencies, such as the Police and Courts to ensure that all issues are properly investigated and reported upon
- ensure maximum recoveries are made on behalf of the Authority, and
- assist the service managers to implement Authority disciplinary procedures where considered appropriate (referral to the Police will not prohibit or restrict action under the Disciplinary Procedure).

In cases of suspected financial irregularities whilst a fraud investigation would normally be instigated, discussion will occur between Director of Corporate Services and Director of People and Development if it is thought a disciplinary investigation is more appropriate

SANCTIONS

Where financial impropriety is discovered, the Authority's expectation is that the Police will be involved. Any referral of a case or decision on Police involvement will only be taken by the Director of Corporate Services (or his nominated deputy in his absence).

Any referral to the Police will not prohibit action being taken under the Authority's Disciplinary Policy and Procedures, and it should be noted that any individual could be subject to all, or elements of the following:

- Criminal prosecution;
- Civil court action to recover money, cost and interest; and
- The Authority's disciplinary Policy and Procedures.

TRAINING

An important contribution to the continuing success of an anti-fraud strategy, and its general credibility, lies in the effectiveness of

programmed training, of both Members and employees, throughout the organisation.

This will be achieved through the development of both induction and refresher training for all personnel involved in internal control systems to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

The investigation of fraud and corruption rests with the Director of Corporate Services and the Internal Audit staff. It is essential that there are an adequate number of trained employees able to undertake this work, and this requirement is reflected in the training plans of Internal Audit.

CONCLUSION

The Authority has in place a clear network of systems and procedures to prevent and detect fraud and corruption.

These arrangements should keep pace with any future developments in techniques for preventing and detecting fraudulent activity.

To this end the Authority maintains a continuous overview of such arrangements. Through the Treasurer it will ensure a regular review of Standing Orders, Financial Regulations, key control systems and audit arrangements is conducted.

WARNING SIGNS

Whilst by no means being proof on their own, the circumstances below may indicate fraud, and should therefore put both managers and staff on the alert:

- Altered documents (correcting fluid, different pen or handwriting)
- Duplicate claim forms
- Claim for details not readily checkable
- Changes in normal patterns of, for example, cash takings or travel claim details
- Text erratic or difficult to read or with details missing
- Delay in completion or submission of claim forms
- Lack of vouchers or receipts in support of expense claims
- Staff seemingly living beyond their means
- Staff under constant financial or other stress
- Staff choosing not to take annual leave (and so preventing others becoming involved in their work), especially if solely responsible for a 'risk' area
- Complaints from public or staff
- Always working late
- Refusal of promotion
- Insistence on dealing with a particular individual

GUIDANCE TO STAFF

ACTING UPON YOUR SUSPICIONS - THE DO'S AND DON'TS

If you suspect fraud or corruption within the workplace, there are a few simple guidelines that should be followed:

DO:

- Make an immediate note of your concerns
- Where possible note all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved
- Convey your suspicions to someone with the appropriate authority and experience, as set out with the Anti-Fraud & Corruption Policy; and
- Deal with the matter promptly. Any delay may cause the Authority to suffer further financial loss.

DON'T:

- Do nothing
- Be afraid of raising your concerns. You will not suffer any recrimination from the Authority as a result of voicing a reasonably held suspicion, and any matter you raise will be dealt with sensitively and confidentially;
- Approach or accuse any individuals directly;
- Try to investigate the matter yourself. There are special rules surrounding gathering of evidence for use in criminal cases. Any attempt to gather evidence by people who are unfamiliar with these rules may compromise the case; and
- Convey your suspicions to anyone other than those with the proper authority.

GUIDANCE TO MANAGERS

What to do if suspected fraud is brought to your attention

1. **Do** be responsive to staff concerns

The Authority needs to encourage staff to voice any reasonably held suspicion as part of developing an anti-fraud culture. As a manager you should treat all staff concerns seriously and sensitively.

2. **Do** note details

Note all relevant details. Obtain any notes that the staff member has made and note any documentary evidence that may support the allegations, but do not interfere with this evidence in any way.

3. **Do** evaluate the allegation objectively

Before you take the matter further, you need to determine whether any suspicions appear to be justified. Be objective when evaluating the issue. Consider the facts as they appear, based on the information you have to hand. Even if in doubt you must report your suspicions immediately.

4. **Do** advise the appropriate person.

Director of Corporate Services	Keith Mattinson	01772 866804
Head of Finance	Joanna Bowden	01772 866852

5. **Do** deal with the matter promptly

Any delay may cause the Authority to suffer further financial loss

6. **Don't** ridicule suspicions raised by staff

The Authority cannot operate effective anti-fraud and whistle blowing policies if staff are reluctant to pass on their concerns to management.

7. **Don't** approach or accuse any individuals directly

8. **Don't** convey your suspicions to anyone other than those with the proper authority

9. **Don't** try to investigate the matter yourself

Remember that poorly managed investigations by staff who are unfamiliar with evidential requirements are highly likely to jeopardise a successful criminal prosecution by rendering evidence inadmissible.
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FRAUD RESPONSE PLAN

Introduction

1. One of the basic obligations of public sector organisations is to ensure the proper use of public funds. It is therefore important that all those who work in the public sector are aware of the risk of, and means of enforcing the rules against fraud and corruption.
2. The Authority already has procedures in place that help to reduce the likelihood of fraud occurring. These include standing orders, Financial Regulations, codes of conduct, documented procedures and a system of internal control and risk management. In addition, Members and senior management seek to ensure that a risk and fraud awareness culture exists across the Authority.
3. However, if instances of fraud or corruption do occur or are suspected, the Authority is committed to their rigorous, but fair investigation. Where appropriate, criminal prosecution and civil court action may be taken to recover money, costs and interest. This is set out in the Authority's Anti-Fraud and Corruption Policy, which applies to all employees, elected Members, contractors who work with the Authority and members of the public who come into contact with the Authority.
4. The Anti-Fraud and Corruption Policy sets out the responsibilities of employees and elected Members with regards to the prevention, detection and reporting of any instances or suspicions of fraud and corruption.
5. This document sets out the Fraud Response Plan.

Objectives of the Plan

6. This document establishes procedures for timely and effective action to ensure that, where a potential fraud is reported:
 - Ongoing losses are prevented and losses incurred to date are recovered
 - Evidence is obtained in a legally admissible form to maximise the success of any disciplinary or legal action taken
 - The subject of an investigation and any whistle blower are treated fairly
 - The risk of adverse publicity is minimised; and
 - Lessons are learned to help prevent a recurrence of the fraud.

Reporting Suspicions of Fraud

7. Authority's Anti-Fraud and Corruption Policy sets out the requirements in respect of who to report any concerns to. Specifically, it states the following:
 - The Director of Corporate Services

- A relevant service Director/ line manager
- The Clerk
- The Authority's Internal Auditors; or
- The Service Solicitor

Any manager, who has received information about any suspected act of fraud or corruption, is obliged by Financial Regulations to report it to the Director of Corporate Services immediately.

8. Dealing with fraud requires specialist knowledge and skills. For this reason, the Director of Corporate Services is the dedicated contact points for dealing with all allegations or suspicions involving potential fraud. As above, in accordance with the Authority's Financial Regulations, all such matters must, in turn, be reported to him.
9. In addition to concerns raised under the Anti-Fraud and Corruption Policy, concerns may also be raised under the Authority's Whistle Blowing Policy. Where there is any possibility that fraud might be involved, the Director of Corporate Services should be consulted to determine whether the matter is taken forward under the Fraud Response Plan or under the investigation procedure within the Whistle Blowing Policy.

Action to be Taken on Receipt of a Reported Potential Fraud

10. The Director of Corporate Services will evaluate the reported suspicion, undertaking initial fact-finding enquiries where necessary, to decide whether or not:
 - There is a possibility that fraud might have been committed
 - The information (rather than evidence at this stage) in support of the allegation appears reliable.
11. If both tests are met, the Director of Corporate Services will commission a specialist investigation, as set out in the following section.
12. If the potential fraud/whistle blowing allegation is made against either the Director of Corporate Services and/or Senior Management, which may impact on the independence of the Director of Corporate Services, the matter should be referred to the Chief Fire Officer so that he can liaise with Internal Audit.

Commissioning an Investigation

13. The Director of Corporate Services will normally arrange for the matter to be investigated by the Authority's internal auditors, who will supply specialists in investigating fraud. However, from time to time, there may be a need to procure other specialist skills e.g. computer forensics.
14. Before the investigation commences, the Director of Corporate Services will:
 - Agree detailed terms of reference with the investigation team setting out the

objectives and scope of the investigation;

- Decide, taking advice from the investigation team and the Director of People and Development whether or not the subject of the allegation should be suspended to allow the investigation to proceed in a manner that is fair to all parties and with the minimum risk to the availability of evidence. Suspension will be treated and communicated as a neutral act which implies no judgement as to the individual's conduct;
- Take advice from the Director of People and Development to ensure that the investigation is undertaken in a manner which preserves the subject's rights under the Authority's Disciplinary Policy and to ensure that the correct suspension process is followed where necessary; and
- Liaise with the Chief Fire Officer and Head of Corporate Communications, as appropriate, to determine the extent to which the matters should be communicated and to agree "lines to take" in relation to internal and external enquiries. In all communications, the Authority will have regard to the potential damage to the subject's reputation from false allegations.

15. Two sorts of investigation may be carried out:

- **Fact-finding** - where the Director of Corporate Services considers that further work is needed to establish the facts following the preliminary assessment; or
- **Formal investigation** - in which the objective is to identify and secure evidence as to whether or not fraud has taken place.

16. The type of investigation required will be set out in the agreed terms of reference. In practice, a fact-finding investigation may establish facts, which lead to a formal investigation.

17. Whenever a formal investigation is being considered the Director of Corporate Services will decide whether or not to involve the Police. The Authority's aim is to involve the Police sufficiently early to enable joint investigation arrangements to be made where appropriate, but not before evidence of fraud has been identified.

Other Initial Steps

18. In addition to commissioning an investigation, the Director of Corporate Services will also identify, taking advice from Internal Audit as necessary, any steps needed to mitigate the risk of further loss to the Authority; for example:

- Suspending payments in relation to any transactions suspected of, or alleged to be fraudulent;
- Suspending any further payments to the body or individual which is the subject of the investigation;
- Implementing additional checking or approval procedures within the Authority's processes; or
- The individual hands over any keys etc. in his/her possession, and that, pending investigation, future access to the Authority's offices and/or information systems is denied. Managers may need to consider the changing of combinations on safes or keypads granting access to buildings.

19. The Director of Corporate Services will communicate the steps required to the relevant managers.

Conducting and Reporting the Investigation

20. The role of the investigator is to seek to establish the facts of the matter in an independent, objective and professional manner.
21. The investigating team will complete the investigation in accordance with the agreed terms of reference. Documentary evidence examined by the team will be held securely during the course of the investigation.

22. Fact finding investigations

Interviews will be carried out in accordance with the Authority's Disciplinary Policy. In accordance with the Policy, the subject(s) of the investigation will have the right to be accompanied by a trade union or other representative to any fact-finding interview. The Authority will require a formal report covering the facts established by the investigation to enable the next steps to be considered.

23. Formal investigations

These will follow the same protocols as set out above for fact-finding investigations. However, the Authority will use its best endeavours to ensure the rules of the Police and Criminal Evidence Act (PACE) 1983 will be observed in relation to continuity of evidence and any interview held with someone suspected of committing a criminal offence.

24. As stated in 17 above, consideration will be given to involving the Police at an early stage in relation to any formal investigation to avoid duplication of effort and to ensure the matter is dealt with expeditiously. The investigation will ensure that any internal procedure does not prejudice any criminal case.
25. In both cases, terms of reference for the investigation will require the investigators to make recommendations for improvements in control to address any weaknesses in procedures identified as providing the opportunity for fraud to occur.

Action taken following Investigation

26. In accordance with the Authority's Anti-Fraud and Corruption Policy, if an investigation identifies evidence that significant fraud has taken place, the Authority will refer the matter to the Police for further investigation. The Authority will cooperate fully with any Police investigation.
27. Action will also be pursued under the Disciplinary Policy. In conjunction with the Director of People and Development and the Director of Corporate Services will decide whether disciplinary action can be pursued separately from any criminal investigation, or whether the two investigations must be concluded

together. Any interview, hearing and appeal pursued under the disciplinary route will be carried out in accordance with the Authority's Disciplinary Policy.

28. In the event that the investigation identifies no evidence of fraud, but evidence of misconduct, the matter will be pursued in accordance with the Authority's Disciplinary Policy.
29. Where the investigation identifies any evidence of a failure of supervision contributing to the commission of the fraud, this will be pursued under the Authority's Disciplinary Policy.
30. Should the investigation conclude that there is no evidence of fraud or misconduct, the subject will be reinstated (if previously suspended) and the case will be closed. The Director of Corporate Services and the Director of People and Development will decide how any reinstatement will be communicated in consultation with the subject and, where requested, his/her trade union representative.
31. Lessons learned in relation to system weaknesses will be discussed with operational managers, taking into account any recommendations included in the investigators' report. Where necessary, management will be responsible for the implementation of improvements in controls.
32. The Authority will seek full recovery of any losses sustained as a result of fraud. A variety of approaches will be followed, depending on the exact circumstances:
 - Salary deduction;
 - Agreement to repay on dismissal;
 - A compensation order as part of any prosecution; or
 - A civil lawsuit (where the likely recoveries outweigh the potential costs involved).
33. To the extent that the Director of Corporate Services, Internal Audit and the Chief Fire Officer consider it appropriate to do so, lessons learned from investigations will be communicated to Authority managers and team leaders to assist them in fulfilling their responsibilities for managing fraud risk. Also, to the extent considered appropriate, the Authority will communicate the outcome of investigations to act as a deterrent against similar frauds in future. However, the requirements of the Disciplinary Policy, in terms of confidentiality, must not be breached and any communications should be drafted to seek to avoid damage to the subject's reputation.

Support arrangements

34. The Director of Corporate Services will receive initial and update training in fraud issues to enable them to discharge their duties as described in the sections above.
35. The Director of Corporate Services will establish and maintain point of contacts

with the local Police force and the Authority's internal auditors, which can be called upon for advice and to refer any suspected fraud that might arise.