

Anti-Fraud, Bribery and Corruption Policy

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Policy Statement

Daventry District Council wishes to promote a culture of openness and honesty consistent with the principles for conduct identified by the Committee for Standards in Public Life, and expects all those who work for and with the Council to adopt the highest standards of propriety and accountability.

The Council has in place a clear network of systems and procedures to assist it in the prevention and investigation of fraud, bribery and corruption. The Council is committed to ensuring that these arrangements keep pace with future developments, in both preventative and detection techniques, regarding fraudulent or corrupt activity that may affect its operation or related responsibilities.

Who This Policy Applies To

This Policy aims to help employees (including temporary and agency workers), Elected Members and Co-opted Members on the Council's committees, to understand their roles in the Council regarding fraud, bribery or corruption. Employees must ensure they adhere to legal and contractual requirements and ensure that all procedures and practices remain above reproach.

Note: As well as using this Policy and its associated Response Plan, any person employed or engaged by the Council who makes a report under this Policy, should refer to the Council's Confidential Reporting Policy and Procedure ("whistleblowing" policy) for support.

This Policy also aims to help partners, contractors, suppliers, voluntary organisations, and members of the public to understand how and when to contact the Council with their concerns.

Environment and Culture

In adopting this Policy the Council is setting the standard at a sufficiently high level and in sending a clear message that:

- Fraud, bribery or corruption will not be tolerated.
- All reported or identified instances will be dealt with in a professional and timely manner.
- It is committed to preventing and detecting fraud, bribery or corruption.
- Those perpetrating fraud, bribery or corruption will be dealt with swiftly and firmly, and be prosecuted using all the sanctions available.

The Council acknowledges that the vast majority of local government employees and those that work with them act with honesty and integrity at all times to safeguard the public resources they are responsible for. However, there are a few people who may not act in this way.

Consequently, any allegations involving this Council (received in any way, including those made anonymously), will be taken seriously and be investigated in an appropriate manner. There is a need to ensure that allegations are not frivolous or vexatious of course, as in the case of reporting employees this could result in disciplinary action.

When fraud, bribery or corruption has occurred because of a breakdown in the authority's systems or procedures, senior management will ensure that appropriate improvements in controls are implemented to avoid recurrence.

To assist all employees and Members in their awareness of this approach to fraud, management will ensure:

- Participation in training and awareness programmes covering fraud detection and prevention.
- Ensure employees understand internal controls are designed and intended to prevent and detect fraud.

- Encourage employees to report suspected fraud directly to those responsible for investigations without fear of disclosure or retribution - as set out in the Council's Confidential Reporting Policy and Procedure ("whistleblowing" policy).

Definitions

Fraud and Corruption

According to the Fraud Act 2006, fraud can be committed in the following three ways:

- Fraud By False Representation: "representation" means any representation as to fact or law and may be express or implied. A person commits an offence when they dishonestly make a false representation, and intends, by making the representation to:
 - make a gain for himself or another, or
 - cause loss to another person or expose another to a risk of loss.

A representation is false if:

- it is untrue or misleading, and
- the person making it knows that it is, or might be, untrue or misleading.

For understanding the term intention - this should bear its ordinary meaning, and should also extend as elsewhere in criminal law to the point of including the foresight of a virtually certain consequence. For example, it is sufficient that "A" makes a false representation foreseeing that it is virtually certain to cause loss to "B" although that is not his purpose, and although he hopes that "B" will not lose.

- Fraud By Failing To Disclose Information: an offence is committed where a person dishonestly fails to disclose to another person information, which he is under a legal duty to disclose, and intends, by failing to disclose the information to:
 - make a gain for himself or another, or
 - cause loss to another or to expose another to a risk of loss.
- Fraud By Abuse Of Position: an offence is committed where a person occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person, dishonestly abuses that position, and intends, by means of the abuse of that position to:
 - make a gain for himself or another, or
 - cause loss to another, or to expose another to a risk of loss.

The term fraud is generally used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusions.

This Policy therefore covers all financial impropriety including theft or corruption, which is described in more detail below:

- According to the 1968 Theft Act "a person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it".
- Corruption is the offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the audited body, its Members or employees.

Actions constituting fraud or corruption may include, but are not limited to:

- Any dishonest or fraudulent act against the Council.
- Forgery or alteration of any record or account belonging to the Council.
- Forgery or alteration of a cheque, bank draft or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.

- Impropropriety in the handling or reporting of money or financial transactions.
- Profiteering as a result of insider knowledge of Council activities.
- Disclosing confidential and proprietary information to outside parties.
- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment.
- Failure to declare an interest.

Bribery

The Bribery Act 2010 was introduced to update and enhance UK law on bribery including foreign bribery. Notably, it introduced a new strict liability offence for companies and partnerships of failing to prevent bribery. The introduction of this new corporate criminal offence places a burden of proof on local authorities to show they have adequate procedures in place to prevent bribery. The Council could be guilty of an offence if an “associated person” carries out an act of bribery in connection with its business. A person will be “associated” where that person performs services for or on behalf of the Council, and could include contractors and sub-contractors. The Bribery Act also provides for strict penalties for active and passive bribery by individuals as well as companies.

Bribery can be described as the receiving of an inducement for an action which is illegal, unethical or in breach of trust. Inducements can take the form of gifts, fees, rewards or other advantages such as retaining business.

The Bribery Act created four prime offences:

- Two general offences covering the offering, promising or giving of a bribe (“active” bribery), and the requesting, agreeing to receive or accepting a bribe (“passive” bribery);
- A discrete offence of bribery of a foreign public official; and
- A new offence of a commercial organisation failing to prevent a bribe being paid (note: should an offence be committed, it will be a defence that the organisation has adequate procedures in place to prevent bribery).

A statutory defence to the strict liability offence of “failing to prevent bribery” is the introduction of internal adequate procedures. The Council provides for such arrangements through this policy and associated documents, the appointment of the Council’s Monitoring Officer to deal with all matters relating to bribery and corruption, management’s commitment to a zero tolerance culture and training of relevant employees.

Note: Under the latter offence, although it applies specifically to commercial organisations, further guidance issued by the Government did clarify that a public sector organisation would fall within the definition set out in section 7 of the Act if, for example, a company was established by a local authority under the Local Government Act 2003.

That aside, the Council plays an important role in preventing or eliminating bribery in the private sector, and in particular should ensure that various anti-corruption provisions are included in procurement and contractual documents.

Tax evasion

The Criminal Finance Act 2017 introduced two new criminal offences; one relating to UK tax evasion, one relating to foreign tax evasion. The new offences, which came into force on 30 September 2017, are designed to help the Government counter circumstances where a body’s employees facilitate tax evasion by their customers or suppliers. Although tax evasion does not have a direct impact on the Council, under the new legislation there is a strict liability for failing to prevent the facilitation of tax evasion by one of its associates, such as an employee or contractor. This could arise, for example, if a Council employee conspired with a supplier to falsify the amount paid on an invoice so that the supplier evaded paying income or corporate taxes.

There are three tests that must be passed before an offence is committed:

- Criminal tax evasion by a taxpayer (either an individual or a legal entity);
- Criminal facilitation of the offence by a person associated with the body, by taking steps with a view to; being knowingly concerned in; or aiding, abetting, counselling, or procuring the tax evasion by the taxpayer; and
- The body not preventing a person associated with it from committing the criminal facilitation.

Similar to the Bribery Act 2010, there is a statutory defence of having “reasonable prevention procedures” in place. HMRC has issued guidance on this setting out six risk principles that all organisations are expected to consider when reviewing whether they have proportionate and reasonable risk protocols in place. The Council has undertaken significant work to ensure risks are identified and implement procedures proportionate to those risks.

Corporate Framework

The Council has a wide range of interrelated policies and procedures that provide an effective deterrent to fraudulent activity and provide the means for reporting or detecting fraud or corruption. These have been formulated in line with appropriate legislative requirements and it is important that all employees and Members know about them.

They include:

- The Council’s Constitution
- Financial Regulations and Contract & Procurement Regulations
- Local Codes of Conduct for Members and Officers
- Local Code of Corporate Governance
- Supplier Code of Conduct
- Accounting procedures and records
- Sound internal control systems
- Effective internal audit
- Effective recruitment and selection procedures
- Disciplinary Procedure
- Grievance Procedure
- Counter Fraud Strategy
- Anti-Fraud, Bribery and Corruption Response Plan
- Confidential Reporting Policy and Procedure (“whistleblowing” policy)
- Revenues & Benefits Penalty and Prosecution Policy
- Anti-Money Laundering Policy
- Surveillance Policy & Procedures
- Environmental Health Enforcement Policy.

Managers must ensure that all employees have access to the relevant rules and regulations and receive suitable training.

Members and employees must ensure that they read and understand the rules and regulations that apply to them and act in accordance with them.

Identifying the Risk of Fraud, Bribery or Corruption and Risk Mitigation

In having a risk management strategy, which includes risk mitigation measures, the Council aims to detect fraud, bribery or corruption and deter potential perpetrators of such activity.

This Policy and its associated Response Plan sets out exactly what steps to take on suspecting fraud, bribery or corruption.

In having a continuous programme of awareness and regular updates and training for new and existing employees, and in referring to this Policy in its quotation/tender documents with suppliers and its procurement guide, the Council aims to mitigate the risk of fraud, bribery or corruption taking place.

Responsibilities

The primary responsibility for the prevention, detection and investigation of fraud, bribery or corruption rests with senior management, who are also responsible for managing the risk of such occurrences. However, the Council requires all employees and elected Members to act honestly and with integrity at all times and to guard the resources for which they are responsible. Fraud and corruption can pose a significant threat to these resources and must therefore also be their concern.

In doing so, and having regard for the Council's codes of conduct, there is a requirement for all employees and elected Members or persons acting on behalf of the Council to notify the Council immediately of any financial or accounting irregularity, or suspected irregularity, or of any circumstances which may suggest the possibility of such loss or irregularity, including those affecting cash, stores, property, remuneration or allowances.

The purpose of this Policy document is to also set out specific responsibilities with regards to the prevention and detection of fraud, bribery and corruption as follows:

Monitoring Officer (the Deputy Chief Executive) is responsible for:

- Ensuring that this Policy is current.
- Preparing a report to Council where it appears that the authority has or is about to do anything which would be in contravention of the law or which would constitute maladministration.
- Promoting good governance in the Council.
- The maintenance and operation of this Policy, the Council's Confidential Reporting Policy and Procedure and the Anti-Fraud, Bribery and Corruption Response Plan.

Chief Financial Officer (also known as Section 151 Officer) is responsible for:

- Ensuring proper arrangements are made for the Council's financial affairs.
- Ensuring the Council implements appropriate measures to prevent and detect fraud, bribery and corruption, and protect the Council's assets from fraud and loss.
- Ensuring that the Council has put in place effective arrangements for internal audit and that it is adequately resourced and maintained.
- Supporting the Council's internal audit arrangements and ensuring that the Corporate Governance Committee receives the necessary advice and information, so that both functions can operate effectively.
- The maintenance and operation of the Council's Anti-Money Laundering Policy.

The **Monitoring Officer** and/or the **Chief Financial Officer** shall be responsible for initiating action if fraud, bribery or corruption may have been identified. The Anti-Fraud, Bribery and Corruption Response Plan provides further information on who should take what action on suspected fraud, bribery or corruption.

Executive Directors and **Service Managers** are responsible for:

- Ensuring that adequate systems of internal control exist within their areas of responsibility, and that such controls, checks and supervision operate in such a way as to prevent or detect fraudulent activity.
- Ensuring that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention being built into the process (i.e. referred to as “separation of duties”) This is considered a fundamental control in systems, particularly within financial procedures and when involving significant transactions.
- Regularly assessing the types of risks and scope for potential fraud associated with the operations in their area, and maintaining a service fraud risk log.
- Ensuring all employees receive fraud awareness training. The level and extent of this will depend on the work that individual employees carry out, but as a minimum this will involve completion of the e-Learning module on “davlearn” (the Council’s portal for undertaking mandatory training modules available from the Davnet (intranet) homepage).
- Reminding employees, who are an integral part of the control framework, of fraud and risk issues.
- Implementing audit recommendations promptly.
- Responding to reports of possible financial impropriety in accordance with the Council’s Confidential Reporting Policy and Procedure and the Anti-Fraud, Bribery & Corruption Response Plan, and the Anti-Money Laundering Policy.

Employees are responsible for:

- A duty to act if they believe there is a possibility of fraud, bribery, corruption or poor value for money taking place or rules are being breached.
- Their own conduct and for contributing towards the safeguarding of corporate standards including abiding by the Council’s Local Code of Conduct for Employees (which includes declaration of interests, private working, use of Council resources, registering gifts or hospitality, whistleblowing etc.) and by following any code of conduct relating to their personal professional qualifications.
- Acting with propriety in the use of official resources and in the handling and use of corporate funds whatever they involve.
- Remaining aware of the codes, protocols, policies and procedures as referred to in this Policy document.
- Be alert to any financial transactions that may suggest money laundering (separate policy and procedures are available for cases of possible money laundering).

Elected Members and Co-opted Members of the Council are responsible for:

- Raising and reporting any issues that they have reason to believe may involve fraud, bribery or corruption of any kind.
- Their own conduct and for contributing towards the safeguarding of corporate standards, as detailed in the Local Code of Conduct for Members and the Protocol on Member/Officer Relations both contained in the Council’s Constitution.
- Ensuring they avoid any situation where there is potential for a conflict of interest.
- Familiarising themselves with the codes, protocols, policies and procedures as referred to in this Policy document.

Internal Audit is responsible for:

- Providing a pro-active corporate anti-fraud function to facilitate the identification and subsequent investigation of alleged acts of fraud, bribery or corruption.

- Maintaining a corporate fraud risk register and undertaking a programme of proactive activities to identify potential cases of fraud, bribery or corruption.
- Investigating or assisting with the investigation of all fraud, bribery and corruption as commissioned by the Monitoring Officer.
- Reporting to and liaising with the Police and other external agencies on individual cases.
- Developing and delivering a counter fraud strategy on behalf of management and analysing fraud risk.
- Making appropriate arrangements to co-ordinate the Council's work on National Fraud Initiatives.
- Co-ordinating the Council's response to external fraud surveys.
- Issuing advice and guidance to Members, management and Officers in relation to fraud and corruption related legislation and procedures.
- Promoting fraud awareness and training through the dissemination of fraud bulletins, e-learning tools, marketing and other initiatives.
- Acting as the Council's consultant on issues of fraud, bribery and corruption.

External Audit is responsible for:

- Stewardship of public money.
- Considering if the Council has adequate arrangements in place to prevent and detect fraud and corruption.

Revenues & Benefits Fraud Team is responsible for:

- Investigating allegations of council tax fraud including Council Tax Reduction Scheme, discounts and exemptions.
- Joint investigations with DWP Single Fraud Investigation Service (SFIS) on allegations of Housing Benefit fraud and social security benefits
- Business rates reliefs and exemptions
- Prosecution or sanction of such offenders.

Role of Committees

- The Appeals and Standards Committee has responsibility to promote and maintain high standards of conduct for Elected Members and co-opted Members.
- The Corporate Governance Committee has responsibility for.
- Risk management issues and making any recommendations thereon.
- The overview of the Council's anti-fraud, bribery and corruption arrangements.

Prevention of Fraud, Bribery and Corruption

Employee Recruitment and Management

A key preventative measure against fraud is to deter employees who might undertake such activities. The Council recognises that effective recruitment processes are essential to ensure the integrity of all new employees. These include

- The checking of identity documents.
- References and qualification checks for new employees.
- Checks for appropriate posts through the Disclosure and Barring Service.
- Detailed appraisal of employees' performance and ability during probationary periods and throughout their entire employment.

Contractors and Suppliers

The Council will ensure that all contracts conform to the highest standards possible and ensure that those organisations that work with the Council to deliver services are made aware of the Council's strong anti-fraud, bribery and corruption principles, including the Supplier Code of Conduct and the "whistleblowing" policy.

Where appropriate the Council may exclude suppliers, contractors and service providers from public contracts following conviction for certain offences including participation in criminal organisations, fraud, corruption, bribery or money laundering.

The Council will seek an assurance that those tendering to provide supplies, goods, services and works to the Council have adequate anti-fraud, bribery or corruption recruitment procedures and controls in place; have not colluded with others during the tendering process; or canvassed or solicited any Elected Member or employee of the Council in connection with the award or future award of contracts.

In awarding any contract, the Council will act in accordance with its Contracts and Procurement Regulations and the Procurement Toolkit. Within its contract terms, the Council may exercise its right to terminate a contract and recover its losses if there is evidence of fraud, bribery or corruption in connection within a Council contract by the contractor, its employees or anyone acting on the contractor's behalf.

The Council may seek the strongest available sanctions against the contractor, their employees or anyone acting on behalf of the contractor who commits fraud, bribery or corruption against the Council and will request that the organisation concerned takes appropriate action against any individual concerned.

Where contractors are involved with the administration of Council finances or those for which the Council has responsibility, the Council will conduct internal audit reviews and pro-active anti-fraud, bribery or corruption exercises as part of the contract management process.

Collaboration and Working with Others

The Council is committed to working and cooperating with other organisations to prevent organised fraud, bribery and corruption. Wherever possible and legal the Council will assist and exchange information with other appropriate bodies to assist in investigations to combat fraud, bribery and corruption.

The Council is committed to participation in the National Fraud Initiative. The Council provides information from relevant databases for matching against similar information of other Local Authorities and participating organisations.

The Council will consider joint working with certain agencies, including (but not limited to):

- Other Local Authorities
- Benefits agencies
- Local Police
- UK Border Agency.

Detection and Investigation

The range of preventative systems within the Council, particularly internal control systems, can provide indicators of fraud, bribery or corruption (and error) and can help to detect any inappropriate activity.

Management have responsibility for preventing and detecting fraud, bribery or corruption, and proactive exercises will be conducted by Internal Audit in targeted services areas where there is considered to be a high risk from fraud. However, despite the best efforts of managers and auditors, many irregularities are discovered often by chance or through the alertness of others and will come to the attention of the Council through its whistleblowing arrangements.

Whistleblowing

Employees - The Council operates a Confidential Reporting Policy and Procedure (“whistleblowing” policy) in accordance with the provisions of the Public Interest Disclosure Act 1998, which is intended to encourage and enable all employees of the Council, including trainees and agency workers, to raise concerns about any financial or other malpractice in the Council. Everything will be done to protect confidentiality. They will be advised of the action that has been taken as far as the law will allow.

Where Members of the Council and Co-opted Members of Committees come into possession of information which may indicate a fraudulent or corrupt act is being perpetrated against the Council, they should report this to either the Chief Executive, the Monitoring Officer, the Chief Financial Officer, the Internal Audit Manager or the Chairman of the Corporate Governance Committee, in accordance with the Protocol on Officer / Member Relations (Part 3F of the Constitution) which complements the Local Code of Conduct for Members.

Customers, suppliers, contractors and members of the public can raise their concerns either via:

- The Confidential Anti-Fraud Hotline (0800 731 6202) run by Expolink on behalf of the Council.
- By email to fraud@daventrydc.gov.uk
- Directly contacting the Council’s Internal Audit Service (01327 302408) or via post at the Council’s Civic Offices.

Another alternative line of communication available where people do not wish to utilise the specific whistleblowing communications includes:

- Protect, formerly Public Concern at Work, (020 3117 2520), a registered charity.

Council Tax Reduction Scheme fraud can be reported via the following channels

- By email to fraud@daventrydc.gov.uk
- Directly contacting the Revenues & Benefits fraud team (01327 302391 or 302399)
- National Benefit Fraud Hotline (0800 854440)
- Online via Department for Work and Pensions - www.gov.uk/report-benefit-fraud

Investigation

Investigations will be carried out in response to referrals of potential fraud. When information relating to fraud or corruption is obtained it is reviewed and subject to an informal risk assessment. Some are followed up with a full investigation and others may be better dealt with as management

issues. Where appropriate management shall:

- Report all allegations immediately to Internal Audit and senior management.
- Follow any guidance provided.
- Where appropriate, contact other agencies, e.g. the Police.
- Where appropriate, support the Council's investigation and disciplinary procedures.

Depending on the nature and anticipated extent of the information obtained, Internal Audit will normally work closely with:

- Senior management
- Human Resources
- Legal Services
- Other agencies, such as the Police and the Office of Fair Trading.

This is to ensure that all allegations and evidence are properly investigated and reported upon, and that where appropriate, losses are recovered for the Council. Where financial impropriety is discovered the matter may be referred to the Police in accordance with the Anti-Fraud, Bribery and Corruption Response Plan. The Monitoring Officer, or the investigating officer on their behalf, may seek the advice of the Police in the first instance. Referral to the Police will not prohibit subsequent or concurrent action under the disciplinary procedures.

Reporting cases in accordance with this Policy and the "whistleblowing" policy is essential and:

- Ensures the consistent treatment of information regarding fraud, bribery or corruption
- Facilitates the proper investigation of suspected cases and
- Protects the interests of individuals and the Council.

The Council will treat all information received confidentially and will not disclose or discuss investigations with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of people suspected but subsequently found innocent of wrongful conduct and to protect the Council from potential civil liability. Any processing of personal data will comply with the Data Protection Act and the data protection principles.

The **Anti-Fraud, Bribery and Corruption Response Plan** provides further information on who should undertake what action on discovering a potential fraud, bribery or corruption.

Deterrence

The Council recognises that fraud, bribery and corruption are costly, both in terms of reputation risk and financial losses. The prevention of fraud is therefore a key objective of the authority and respective measures are outlined below.

There are a number of ways in which we deter potential fraudsters from committing or attempting fraudulent or corrupt acts, whether they are inside or outside of the Council, and these include:

- Publicising the fact that the Council is firmly set against fraud and corruption at every appropriate opportunity.
- Acting robustly and decisively when fraud, bribery and corruption is suspected.
- Prosecution of offenders.
- Taking action to effect maximum recovery for the Council.
- Use of the Proceeds of Crime Act where appropriate to maximise the penalty and the level of recovery by the Council.
- Having sound internal control systems, that still allow for innovation and efficiency, but at the same time minimising the opportunity for fraud, bribery and corruption.

- Reporting to the media any action taken relating to acts of impropriety, subject to the usual restrictions on reporting legal proceedings.

Training and Awareness

It is the responsibility of management to communicate the Anti-Fraud, Bribery and Corruption Policy to their employees and to promote within their teams a greater awareness of and alertness to the signs of fraud and corruption.

Through induction training the Council ensures that all employees are clear about their responsibilities and duties in this respect, particularly those officers involved in internal control systems.

Managers should ensure the message is highlighted and reinforced through the completion of the Fraud Awareness training module on “davlearn”, as a core part of induction and employees development. It is mandatory for all employees to complete the e-learning module once every three years. The Internal Audit Service will also raise awareness through targeted training and the dissemination of fraud warnings and alerts received by the authority.

Senior management should ensure Members are aware of this Policy initially via the induction process and then reminding them of this Policy via Council publications. Members should also be encouraged to undertake the Fraud Awareness training module.

Courses of Action

Mechanisms exist within the Council to act in cases of fraud, bribery or corruption. These include the following:

Disciplinary Action

Gross misconduct and other fraudulent or corrupt conduct will normally lead to dismissal. Failure to comply or breach any sections contained within this Policy could also be regarded by the Council as gross misconduct. Such actions will be dealt with in accordance with the Council’s disciplinary procedures.

Prosecution

The Council will seek full redress through the legal processes available to counter any internal or external fraudulent activities perpetrated against it. This redress will be achieved through criminal and/or civil courts as considered appropriate.

The Chief Executive, in consultation with the Monitoring Officer, the Chief Financial Officer, the Governance & HR Manager, the Internal Audit Manager and other external agencies as appropriate, will decide whether to formally refer the case to the Police for prosecution. Other external agencies involved may include Government Departments and the Crown Prosecution Service.

Notwithstanding that in respect of benefit fraud, Council Tax Reduction Scheme fraud and fraudulent receipt of Council Tax discounts or exemptions, the Revenues and Benefits Service Penalty and Prosecution Policy shall be complied with.

The Council will take all reasonable action to recover any money or goods.

Monitoring Of This Policy

The Monitoring Officer has overall responsibility for the maintenance and operation of this Policy and will liaise with the Chief Executive, the Chief Financial Officer, the Internal Audit Manager and the Governance & HR Manager on at least an annual basis to ensure that it continues to remain

compliant and meets the requirements of the Council. Any material changes or updates will be reported to the Corporate Governance Committee.