



**NEWARK &
SHERWOOD**
DISTRICT COUNCIL

**GUIDANCE FOR DEALING WITH
IRREGULARITIES**

Revised: October 2024

Next revision due: October 2029

1. PURPOSE AND INTRODUCTION

- 1.1 These procedures have been set up to provide administrative guidance for employees in the event of a suspected irregularity being identified. The Council has produced an Anti-Fraud and Corruption Strategy which sets out the stance which the Council takes and the various documents produced in relation to irregularities. The Strategy applies to all Members, Officers and Employees, and all Associated Persons including but not limited to: temporary workers, consultants, contractors, suppliers, agents, advisers, subsidiaries and any person or body acting for or on behalf of the Council. The overall policy in relation to fraud and corruption is:

Newark and Sherwood District Council is committed to the highest standards of public service, business conduct, openness, probity, accountability and honesty. As part of this commitment we will not tolerate fraud, corruption, theft, or the falsification, unauthorised destruction or suppression of records. We will vigorously and objectively investigate all allegations of such action, and pursue legal, financial, other appropriate redress, and prosecution, where merited.

A further part of this commitment will be to implement a proportionate, comprehensive, fair and balanced strategy in order to:

- develop and maintain a culture of openness, probity, accountability and honesty;
- maintain appropriate levels of internal control;
- deter, prevent, detect and investigate fraud, corruption, theft and the falsification, unauthorised destruction or suppression of records ;
- seek appropriate sanctions, where justified, against individuals or bodies;
- take legal action and prosecute where considered appropriate;
- seek redress in respect of any resources involved;
- preserve assets and resources for use in the best interests of the community.

- 1.2 The Council has a number of Policies, Codes of Practice and Guidelines that apply to Members, Employees and Associated Persons to ensure good practice and supplement procedures. These are outlined within Section 5 of the Anti-Fraud and Corruption Strategy.

2. IRREGULARITIES

- 2.1 **Corruption**, or **bribery** as it is commonly referred to, relates to financial or other types of

advantage that is offered or requested with the:

- i) intention of inducing or rewarding improper performance of a function or activity; or
- ii) knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity.

2.2 **Fraud:** the intentional distortion of financial or other statements for personal gain (e.g. overstatement of expenses claims).

Fraudulent or corrupt acts may include:-

- Where a process or system is likely to be abused by either employees or public, e.g. allocation of housing
- Where individuals or companies have fraudulently obtained money from the Council, e.g. by submitting invalid invoices, or Housing Benefit fraud
- Where Council equipment is used for personal use, e.g. personal use of Council vehicles
- Where there is a misuse of resources, e.g. theft of building materials
- Activities undertaken by officers of the Council which may be illegal, or against the Council's Constitution or policies, e.g. awarding a contract in return for an inducement

This list is not exhaustive, it is intended for illustration purposes only.

2.3 **Theft:** the physical misappropriation of cash or other tangible assets (e.g. taking cash or equipment).

2.4 **Falsification, unauthorised destruction or suppression of records:** includes financial records, budgets and budgetary reports and all documentation of the Council, for any financial or other type of advantage. It includes deliberate omission or mis-recording of entries to relevant financial, reporting, and other records.

2.5 It is also an Irregularity to seek to influence or induce any other person to commit an irregular act.

2.6 An Irregularity may be made by any person, both within the Council and by third parties or other people seeking improperly to influence matters in the Council.

3. RESPONSIBILITIES

3.1 It is the responsibility of all staff to prevent and detect irregularities. The initial discovery of an Irregularity is often down to the alertness of either employees, third parties dealing with the Council, Members or the general public, and it is in everyone's interests to remain vigilant and alert to the possibility of irregularity.

3.2 It is everyone's responsibility to report suspected irregularities.

3.3 The Deputy Chief Executive/Director of Resources is designated as the Responsible Officer

for the maintenance and operation of the Anti-Fraud and Corruption Strategy and the Guidance for Dealing with Irregularities.

- 3.4 These Guidance procedures are linked and complimentary to the Council's Anti-Fraud and Corruption Strategy, which should also be referred to in the event of alleged or suspected irregularity.

4. DETECTION AND INVESTIGATION OF AN IRREGULARITY

- 4.1 An irregularity, or inducement to commit an irregularity, may be made both from within the Council, or by an outside party.

- 4.2 **Raise your concerns:** It does not matter if you are mistaken in raising your concerns; the Council maintains policies to prevent unfair treatment of employees who raise a genuine concern in good faith. However the Council will obviously not extend this assurance to an employee who maliciously raises a matter that they know is untrue or makes an allegation for personal gain. Such an action could be construed as gross misconduct and be dealt with in accordance with the Council's Disciplinary and Dismissal Procedure.

If you do have concerns relating to the disclosure of the irregularity, because of factors such as the potential for harassment or because you feel the matter may not be dealt with properly, use of the Council's Whistleblowing Policy should be considered.

- 4.3 It is recognised that you may want to raise a concern in confidence. If you ask that your identity is protected, it will not be disclosed without your consent. If the situation arises where the Council is not able to resolve your concern without revealing your identity (for instance because your evidence is needed in court) it will be discussed with you, as to whether and how the matter can be progressed.
- 4.4 If you do not tell the Council who you are, it will be much more difficult to investigate the matter and to give you feedback. Concerns raised anonymously are much less powerful, and it is possible that they could not be considered by the Council.

5 DETAILED GUIDANCE

5.1 Initial Identification and Disclosure:

- i) Make an immediate note of your concerns, with appropriate relevant details such as names, dates, times (in general, the type of information that may be required if the matter is pursued further).
- ii) Convey your concerns to your immediate Line Manager where possible.
- iii) You may, if you feel it more appropriate, convey your concerns to the Responsible Officer (currently Deputy Chief Executive/Director of Resources/S151 Officer), or if you feel that this is not appropriate to the Business Manager HR & Training, the Assistant Director Legal and Democratic Services/Monitoring Officer or the Chief Executive.
- iv) Where the irregularity relates to a suspected or known theft, also inform the –Safety and Risk Manager at the earliest opportunity e.g. via telephone or e-mail. This is

because speed is vital to prevent further loss and re-occurrence, and to aid investigation. This officer will ensure that all relevant areas are addressed such as building security.

A Theft Report must be completed (this is a formal document available on the Intranet and from the –Safety and Risk Manager). You must forward completed copies as soon as possible to all Officers listed on the form even if you have previously notified them by phone or e-mail. If you need advice on how to complete the form, please ask your Line Manager.

- v) On initial contact you will be informed if your concern falls within an existing Council procedure for disclosing concerns (such as the Grievance Procedure, the Dignity at Work Policy, or the Whistleblowing Policy), and you will be advised as to what you need to do next.

5.2 Evaluation and Investigation:

- i) The person to whom you make the disclosure should inform the Responsible Officer and relevant Director (unless this is deemed to be inappropriate) at the earliest opportunity.
- ii) They will also undertake an initial evaluation of the details you have provided and may require further details from you.
- iii) On the basis of the initial evaluation further enquiries may be made by the person receiving the report, in conjunction with the Responsible Officer, to identify whether an investigation is appropriate and what form it should take, or they may pass the matter onto another Officer or Director for such an investigation to be undertaken.
- iv) A formal written response will be issued to you summarising your concern and setting out how it is proposed to handle the matter. You will also be notified of the officer who is handling the matter and how to contact them if they are different to whom you made the disclosure. You will be provided with as much feedback as possible throughout the process.
- v) Appropriate supporting documentation, including decisions made, must be maintained throughout by all involved.
- vi) The Responsible Officer will decide and recommend what further action, if any, is required. Such decision may be made in conjunction with other members of the Senior Leadership Team, as appropriate.
- vii) It is the responsibility of the person receiving the report and the Responsible Officer to act with due speed appropriate to the nature and seriousness of the suspected irregularity, and to keep you reasonably informed of progress.
- viii) Any further detailed investigation must be undertaken with due thoroughness.
- ix) You should keep notes of all subsequent communication, discussion, etc., relating to the incident.
- x) Each case will be examined on its own merits, and any action taken will only occur after it has been properly considered.
- xi) Officers of the Council will treat everyone with fairness.
- xii) Appropriate action may be considered in relation to employees. Any disciplinary or dismissal would be considered in accordance with the Council's Disciplinary and Dismissal Procedures, and any suspected criminal events would be reported to the appropriate authorities .

- xiii) Similarly, appropriate action may be considered in relation to Members and Associated Persons.

5.3 Police Involvement, Legal Proceedings, and Involvement of other Authorised Bodies:

- i) If it is decided at any stage that the matter should be referred to the Police, any other authorised body (for example but not limited to: Director of Public Prosecutions, Serious Fraud Office, Her Majesty's Revenue and Customs, UK Financial Intelligence Unit) or that legal proceedings of any nature should be taken, such a course of action will be made only by the Chief Executive, Monitoring Officer or S151 Officer in conjunction with the Senior Leadership Team. The Leader of the Council will be informed.
- ii) If your personal property is involved, you obviously have the right to report such a matter to the police at any time.
- iii) Should you be required to give evidence in criminal, legal, or disciplinary proceedings, arrangements will be made for you to receive advice about the procedure.

6. CONCLUSION

- 6.1 This Guidance is an evolving document which will be formally reviewed every two years, or as appropriate per 6.2 below. Such review to be initiated by the Deputy Chief Executive/Director of Resources.
- 6.2 The Deputy Chief Executive/Director of Resources will draw ongoing anomalies to the attention of the Senior Leadership Team, for onward information to the Audit and Accounts Committee.
- 6.3 For any queries concerning any aspect of this Guidance, in the first instance please contact the Business Manager - Financial Services or the Responsible Officer.

Sanjiv Kohli
Deputy Chief Executive/Director of Resources/S151 Officer

and Responsible Officer
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