# SERVICE SUPPORT

## ANTI-FRAUD AND CORRUPTION POLICY

**Owner**

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<th>Owner</th>
<th>Executive Director of Service Support</th>
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1. INTRODUCTION

Humberside Fire Authority (HFA) (including Humberside Fire and Rescue Service) is committed to the highest possible standards of integrity, openness, probity and accountability. The management of the risk of fraud and corruption and ensuring that effective counter fraud arrangements are in place are key elements of Corporate Governance. This document outlines the approach for dealing with the threat of fraud and corruption and makes clear to all concerned that appropriate and decisive action will be taken against those committing or attempting to commit, fraudulent or corrupt acts against the Authority and/or Humberside Fire and Rescue Service. A Fraud Response Plan is included (Part B) which gives more detailed guidance on how to deal with allegations of fraud and corruption.

Our communities expect the HFA to conduct its affairs with integrity, honesty, openness and to demand the highest standards of conduct from those working for it.

The HFA recognises that sound systems of public accountability are vital to effective management and to maintain confidence in the Service and is committed to protecting the public funds entrusted to it. This Anti-Fraud & Corruption Policy outlines the HFA’s commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds. A culture of honesty and openness is a key element in tackling fraud.

In order to prevent, discourage and detect fraud, the Authority has in place and will continue to develop appropriate controls and procedures. These are inter-related and are designed to frustrate fraud or corruption. They cover culture, prevention, detection and training.

This Policy should be read in conjunction with the HFA’s Constitution and other relevant policies, for example, the HFAs Whistleblowing Policy.

2. AIM OF THE POLICY

This Policy aims to:

• Avoid the consequences of fraud and corruption, which are costly, time consuming, threaten morale and ultimately damage the standing and reputation of the HFA;

• Encourage confidence in raising concerns of fraud or corruption;

• Reassure employees that if they raise any concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimisation; and

• Provide an effective mechanism for members of the public to raise genuine and serious concerns.

3. INTERFACE WITHIN OTHER POLICIES

Issues of Member Conduct, are matters which are dealt with through the HFA. Please
refer to the Authority’s website www.humbersidefire.gov.uk (Complaints about Members) for further information or speak to the HFA’s Monitoring Officer on (01482) 393100.

Procedure. This enables members of the public to raise any questions or make complaints about the performance of the Service. It also has a Whistleblowing Policy which encourages staff to raise concerns in good faith. The Whistleblowing Policy can be found at www.humbersidefire.gov.uk. Members of the public are not precluded from using the Whistleblowing Policy, but should only do so where they feel that the Complaints Policy is not appropriate to the concern that they wish to raise.

Policy and this Anti-Fraud and Corruption Policy. The procedure is almost identical, as is the protection afforded to an employee raising a genuine concern in good faith. In essence the Whistleblowing Policy is much broader and relates to significant concerns. Fraud is a protected disclosure under that policy.

Who is covered by this Policy?

This Policy applies to all employees of the HFA, whether temporary or permanent. It also applies to all Members (including Independent Co-opted Members), Consultants, contractors, agents, partner organisation, suppliers, and the users of our Service.

In addition, the HFA also expects our communities to be honest in their dealings with the Authority.

4. WHAT IS FRAUD, CORRUPTION AND BRIBERY?

Fraud is: Theft, wilful and quite distinct from accidental error or negligence. For practical purposes, fraud can be defined as dishonest conduct with the intention to make gain, or cause loss or the risk of a loss to another.

Fraud may involve one or several people, whether from within or external to Humberside Fire and Rescue Service. Fraud is defined in the Fraud Act 2006.

Examples of fraud include:

- Unlawfully obtaining money or property belonging to Humberside Fire and Rescue Service;
- Forgery;
- Falsification of records for personal gain;
- Deliberate falsification of facts or manipulation of management information, including personal expenses;
- Abuse of position;
- Failure to disclose information when there is a legal duty to do so
Corruption is: Offering, giving, soliciting or acceptance of an inducement or reward to defraud Humberside Fire and Rescue Service. Corruption normally involves two or more people.

Bribery: The Bribery Act 2010 created four criminal offences:

- a general offence covering offering, promising or giving a bribe;
- a general offence covering requesting, agreeing to receive or accepting a bribe;
- a separate offence of bribing a foreign official to obtain or retain business;
- a strict liability offence for commercial organisations where they fail to prevent bribery of those acting on their behalf (section 7 of the Act).

The Act includes severe penalties: individuals can receive unlimited fines and a ten-year sentence; organisations can receive unlimited fines. Senior officers can also be convicted of an offence where they are deemed to have given their consent or connivance to giving or receiving a bribe or bribing a foreign public official.

The Authority has in place an Anti-Bribery Policy.

5. CULTURE AND STANCE AGAINST FRAUD AND CORRUPTION

Responsibility for an anti-fraud culture is a shared duty of all those involved in giving political direction, leadership, determining policy and management.

Both Members and Officers will lead by example, ensuring that the adopted Constitution is adhered to.

This Policy supports a culture to enable concerns to be raised.

The HFA has in place the Governance, Audit and Scrutiny Committee whose monitoring roles are important to the effectiveness of this Policy. The Committee comprises Independent Co-opted Members. More information concerning the Governance, Audit and Scrutiny Committee can be found at www.humbersidefire.gov.uk.

The HFA believes that the maintenance of a culture of honesty and openness is a key element in tackling fraud. The Code of Conduct for Members and staff are based on the Nolan Principles of Standards in Public Life.

Corporate framework and culture

The HFA has a range of interrelated policies and procedures that provide a corporate framework to counter fraudulent activity. In addition to this Policy, these have been formulated in line with appropriate legislative requirements, and include:

- Constitution
- Code of Corporate Governance
- Risk Management Policy
• Codes of Conduct for Members and Officers
• Accounting procedures and records
• Sound internal control systems
• Effective internal audit, provided by Mersey Internal Audit Agency (MIAA)
• Effective recruitment and selection procedures
• Disciplinary procedure
• Whistleblowing Policy
• Anti-Bribery Policy
• Anti-Money Laundering Policy
• The Regulation of Investigatory Powers Act (RIPA) Procedure
• Complaints Procedure
• Training

6. PREVENTION

General

The HFA recognises that fraud and corruption are costly, both in terms of reputational risk and financial losses. The Authority has a Risk Management Policy and an established risk management process to identify and assess potential strategic risks. The risk of fraud and corruption must be considered as part of this process and appropriate controls put in place to mitigate the risk. The prevention of fraud is therefore a key objective of the Authority and respective roles and responsibilities are outlined below.

In order to combat fraud and corruption, it should be prevented from happening in the first place. It is essential that there are clear rules and procedures, within which Members, employees and others associated with the Authority and HFRS can work.

A number of these are documented in section 7.

The Authority and HFRS aim to have sound systems and procedures in place, which incorporate efficient and effective controls. Special arrangements will apply where employees are responsible for cash handling or are in charge of financial systems and systems that generate payments. Managers must ensure that relevant training is provided for employees and that formal documented procedures are in place. Suitable levels of internal checks must be included in working procedures and maintained, particularly financial procedures, and it is important that duties are organised so that no one person can carry out a complete transaction without some form of checking process being built into the system (i.e. separation of duties).

Managers must ensure that computer system access is set at the relevant level for each employee.
Fraud and Corruption risks should be considered within all new systems, policies and procedures to remove apparent weaknesses.

As part of the HFAs overall arrangements to deter the occurrence of financial irregularities Internal Audit will target specific risk areas. In addition, the Internal Audit Strategy provides for regular reviews of system financial controls and specific fraud and corruption tests, where appropriate intelligence led audits are undertaken.

Regularity audits of functions aim to ensure compliance with the HFAs Constitution and interrelated policies and procedures. The scope of Internal Audit work has been extended into governance areas including codes of conduct and policy review procedures.

External Audit (KPMG) is required to give an opinion of the Authority’s accounts which involves the assessment of the systems of financial control and the legality of transactions. They have a responsibility to review the Authority’s arrangements for preventing and detecting fraud and irregularities, and those which are designed to limit the opportunity for corrupt practices.

Partners and all other stakeholders are expected to have strong Anti-Fraud and Corruption measures in place. They should provide the HFA with full access to their financial records and their staff will be required to assist fully with any investigation. Agreements or contracts should include these conditions and appropriate risk assessments should be undertaken before entering into an agreement.

There are confidential lines of communication available for individuals to provide information that may prevent fraud and corruption. These include the Authority’s Whistleblowing Policy and the Authority’s Complaints Procedure. See Fraud Response Plan at Part B.

**Employees**

A key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage. These will be to establish, as far as possible, the previous record of potential staff, in terms of their honesty and integrity. In this regard, temporary staff should be treated in the same manner as permanent officers.

Recruitment and Selection. Whenever possible, written references should be obtained regarding the known honesty and integrity of potential members of staff, before formal employment and offers are made.

All staff must abide by the HFA’s Code of Conduct for Employees, which sets out requirements on personal conduct. All staff are expected to follow the codes of conduct laid down by their respective professional institutes.

The HFA recognises that staff are often the first line of defence in preventing fraud. The responsibility for fraud prevention rests with all employees. Staff should therefore be alert to the possibility of fraud and to report any concerns.
The HFA has in place disciplinary procedures for all employees. Those found to have committed any acts of impropriety will be dealt with in accordance with these procedures. Where criminal activity is suspected or found, the matter will be referred to the police for investigation and possible prosecution, in accordance with the Criminal Acts Procedure. In addition, restitution will be sought from those who are found to have perpetrated fraudulent acts.

All staff must operate within Section 117 of the Local Government Act 1972, regarding the disclosure of pecuniary interests in contracts relating to the Authority, of the non-acceptance of any fees, gifts, hospitality or any other rewards, other than their proper remuneration. These requirements are set out in the HFA’s Code of Conduct for Employees. The Monitoring Officer will also seek annual returns from more senior staff in respect to financial dealings.

Members

All Members and Independent Co-opted Members and Members of the Pension Board are required to operate within the HFAs:

- Code of Conduct
- Constitution

These matters and other guidance are specifically brought to the attention of Members at the induction course for new Members and are in each Member’s Reference File. They include rules on the declaration and registration with the Monitoring Officer of potential areas of conflict between Members’ Fire Authority duties and responsibilities and any other areas of their personal or professional lives.

The HFA having adopted an Anti-Fraud and Corruption Policy, Members are expected to play an important role through leading by example and being seen to support it.

All Members are required to give a written undertaking to comply with the Code of Conduct. In addition, Members of the Pension Board are required to give a written declaration regarding potential conflicts under the Board’s Conflicts of Interest Policy.

Internal Control

The HFA has a Constitution, which includes financial regulations, contract regulations and accounting procedures.

The Executive Director of Service Support/S.151 Officer is the designated officer having a statutory responsibility under Section 151 of the Local Government Act 1972, to ensure proper arrangements are made for the Authority’s financial affairs. In addition, under the Accounts and Audit Regulations 2003, the Authority is required to maintain an adequate and effective internal audit of its financial records and systems of internal control.

The Secretary is the designated Monitoring Officer under the Local Government and Housing Act 1989.
The Authority has developed systems and procedures that incorporate effective and efficient internal controls. All the Authority’s employees are required to ensure that these controls are properly maintained. In particular, employees are responsible for the maintenance of controls within their own jurisdiction. The Authority's internal and external auditors independently monitor compliance with the overall control environment and advise upon the continuing effectiveness and appropriateness of these controls.

The Authority’s formal Annual Governance Statement is a key document which is approved annually and included within its financial accounts.

Combining with others to prevent and fight fraud

There are a variety of arrangements in place, which facilitate the regular exchanges of information between the HFA and other local authorities and agencies, for the purpose of preventing and detecting fraud. These involve national, regional and local networks of internal investigators such as auditors, trading standing officers, housing benefits investigators etc.

The HFA operates a Verification Framework. Data matching will also be undertaken. This is recognised as an important tool in the prevention and detection of fraud and is used by many other local authorities. The Audit Commission has drawn up a Code of Data Matching Practice for its National Fraud Initiative (NFI), which is recognised by the Information Commissioner as complying with Data Protection legislation.

7. DETECTION AND INVESTIGATION

The Fraud Response Plan provides direction and guidance to employees in dealing with suspected cases of theft, fraud and corruption. It also gives direction to others wanting to report matters of concern. The Response Plan is set out in Part B of this Policy and should be read in conjunction with this section.

Internal Audit and the Executive Director Service Support have in place liaison arrangements for the sharing of information and joint working where appropriate for investigating irregularities and system weaknesses within HFRS.

All the Authority’s control systems have been designed to deter and detect any fraudulent activity, but they can never provide a complete protection against fraud or corruption. It is often the alertness of employees and/or the public that detects fraud or corruption and enables appropriate remedial action to take place. Members and employees must notify an Authorised Officer as soon as possible if fraud or corruption is suspected. This process is covered more fully below and in Part B of this Policy.

All allegations of fraud or corruption will be investigated. The Police will decide upon criminal prosecutions and the Authority’s internal disciplinary procedures will be implemented in addition. In appropriate cases, the Authority or its insurers will take civil action to recover losses arising from financial impropriety.
8. TRAINING AND AWARENESS

The Authority recognise that the success and credibility of this Policy will depend largely on how effectively it is communicated throughout the Authority, HFRS and beyond and are committed to raising fraud awareness. It will be provided to Members as part of the Constitution, included on induction programmes and published on the Authority website and intranet.

The Authority provides induction and follow-up training for all Members and employees which covers this Policy and the concepts of internal controls. A special emphasis will be placed on employees involved in internal control systems to ensure that their particular responsibilities and duties are regularly highlighted and reinforced.

Where appropriate, Internal Audit and the Executive Director Service Support will publicise the results of any investigation to promote awareness, to deter, and to demonstrate the need for preventative measures.

9. GIFTS & HOSPITALITY

It is important that Members and employees avoid generating the impression or suspicion that they have a conflict of interest. They must not give the impression that they have been or may be influenced by any gift, hospitality or other consideration to show favour or disfavour to any person or organisation while acting in an official capacity. Members and employees must not encourage any gift, reward or benefit from any member of the public or organisation with whom they have been brought into contact through their official duties.

Guidance is issued upon the declaration of gifts and hospitality and Registers exist for both Members and employees. Members and employees must always seek advice before accepting any gifts or hospitality.

10. ASSURANCES FOR EMPLOYEES MAKING DISCLOSURES UNDER THIS POLICY

If you do report a suspected fraud, you will not be at risk of losing your job or suffering any form of retribution as a result, provided that:

- your disclosure is made in good faith;
- you reasonably believe that information, and any allegation contained in it, is substantially true; and
- you are not acting for personal gain.

The Public Interest Disclosure Act 1998 protects employees against detrimental treatment or dismissal. This Policy has been introduced in accordance with the Act. For further information upon the Act please contact the Executive Director of Service Support. Alternatively, please go to Public Concern at Work (www.whistleblowing.org.uk).
Anonymous allegations of suspected fraud or corruption

The HFA encourage employees to disclose their names when reporting a suspected fraud. Concerns expressed anonymously are much less powerful, and are often more difficult to investigate or substantiate. Feedback cannot be provided.

In considering whether to investigate anonymous allegation, particular consideration will be given to:

- the seriousness of the issues raised;
- the credibility of the concern;
- the likelihood of substantiation from other sources;
- the ability to discover the facts; and
- the justification for maintaining anonymity.

Confidentiality

The HFA will treat all reports of suspected fraud in a confidential and sensitive manner. The identity of the individual may be kept confidential provided this does not hinder or frustrate any investigation. However, there will be occasions where the identity of the individual needs to be revealed. For example, where the individual is required to give a witness statement or give evidence at a formal hearing, where allegations of misconduct or criminal activity are involved. Serious fraud will be referred to the Police for criminal investigation.

Untrue allegations of fraud

If allegations are made in good faith, but are not confirmed by the investigation, no action will be taken against the Complainant. Employees are protected by the HFA’s Whistleblowing Policy. If however, malicious, vexatious, mischievous or reckless allegations are made then other action may be considered, if the Complainant is an employee.

How to report a suspected fraud

As a first step, you should normally raise concerns with your immediate manager. This depends, however, on the seriousness and sensitivity of the issues involved and any potential conflicts of interest.

Alternatively, you may raise a concern directly with:

- Chief Fire Officer & Chief Executive – tel: (01482) 567417*
- Deputy Chief Fire Office/Executive Director Service Delivery - tel: (01482) 567433*
- Executive Director Service Support/S.151 Officer - tel: (01482) 567183*
- The Secretary and Monitoring Officer of the Fire Authority – tel (01482 393101)*
- The Chairperson of the Fire Authority
• Any Director of the HFRS*
• The Head of Internal Audit – tel: (0161) 7432029 (Mersey Internal Audit Agency (MIAA))

This contact may be by telephone or face to face, but serious concerns are better raised in writing. Postal addresses can be found in Appendix 1. Those making a report of a suspected fraud are asked to set out the background and history of their concern, giving names, dates and places where possible, and the reason why they are particularly concerned about the situation. The earlier the concern is expressed, the easier it is to take action.

* These are Authorised Officers under the Procedure set down in Part B. Your immediate Manager will consult with an Authorised Officer.

Concerns of a suspected fraud may be put in writing or raised initially orally, and then confirmed in writing. Written allegations should include:

• All relevant background;
• The nature of the fraud and corruption that is alleged;
• Relevant dates where possible;
• The names of individuals against whom the allegations are made; and
• Any supporting evidence, including documentation.

Is proof of fraud needed?

When raising a concern, you will not be expected to provide proof beyond reasonable doubt of an allegation, but you will need to be able to demonstrate that there are reasonable grounds for your concerns. Where possible notes should be kept of what the individual has seen, heard or felt. Notes should be dated, and copies of all relevant information kept.

Allegation concerning the Chief Fire Officer & Chief Executive

Where an allegation is made concerning the Chief Fire Officer & Chief Executive, then you should raise this with either the Statutory Officers, the Head of Internal Audit or the Chairperson of the Humberside Fire Authority.

How the Authority will respond – the Fraud Response Plan

Please refer to Part B of this Policy which outlines the procedure which will be followed.

Raising concerns externally

You are encouraged to raise any concerns internally. However, in certain circumstances the Public Interest Disclosure Act 1998 provides protection to employees who make certain disclosures outside the Humberside Fire Authority.
You can find out more information from the HFA’s Whistleblowing Policy. In brief an employee may consider this route for example when they have a justifiable concern that their disclosure would not be dealt with properly by the Authority, or that the Authority may be constrained in its statutory powers to address the concern adequately. The protection relates to financial malpractice, impropriety or fraud, a failure to comply with a legal obligation, criminal activity or a miscarriage of justice.

Mazars are the external auditors of the Authority. As such, in the first instance, is the most likely body to be considered in instances of Fraud, Corruption and misuse/abuse of public funds or powers.

Their local contact details are:

Mazars, Salvus House,
Aykley Heads, Durham,
DH1 5TS
Tel: 0191 383 6300

Any employee who is considering making an external disclosure is encouraged to first take advice to ensure that the disclosure falls within the provisions of the legislation, and that all internal avenues have been fully explored. If an employee does decide to take the matter outside the Authority, they should ensure they do not disclose any confidential information.

11. FURTHER ADVICE AND GUIDANCE

A process flow diagram (Appendix 2) and a check list of Do’s and Don’ts is provided as a quick reference for employees at the end of this policy (Appendix 3).

Who can provide support or advice (to employees)?

- A colleague or friend;
- A trade union representative; and
- The HFAs Counselling Service available to employees. Further guidance is set out under the Whistleblowing Policy.

12. REVIEW OF POLICY

This Policy will be reviewed on an annual basis by officers.
APPENDIX 1

Postal Addresses for person’s listed in Section 16

For persons 1-6 (Fire Authority and Service personnel)
Humberside Fire and Rescue Service
Headquarters
Summergroves Way
Hull
East Riding of Yorkshire
HU4 7BB

For person 7 (Head of Internal Audit)
Mersey Internal Audit Agency (MIAA)
Suite 2 5th Floor,
Business Centre,
St James's House,
Pendleton Way,
Manchester
M6 5FW
Suspected fraud identified by member of public

Should another procedure be used?

Yes

Dissatisfaction with service provided by HFRS or body acting for the HFRS? Use HFRS Complaints

No

Complainant contacts Authorised Officer

Suspected fraud identified by member of staff

Should another procedure be used?

Yes

Bullying or harassment? Use “Dignity at Work Procedure”.

No

Dissatisfaction with service provided by HFRS or body acting for the HFRS? Use HFRS Complaints

Complainant contacts Authorised Officer

Is it Fraud or corruption? – See Policy and Statement

Yes

Fraud Response Plan invoked

Feedback provided to person raising concern

Investigating Officer appointed, investigation undertaken and necessary action taken

Use of the Policy will be reported through to the Governance, Audit and Scrutiny Committee

No

Whistleblowing Policy is followed

Feedback provided to person raising concern

Investigating Officer appointed, investigation undertaken, and necessary action taken

Issue concerning Member conduct – refer to Governance, Audit and Scrutiny Committee
APPENDIX 3

CHECKLIST OF DO’S AND DON’TS

Do

(a) make an immediate note of your concerns.  
   Noting any documentary evidence which may exist.

(b) think about the risks and outcomes before you act.

(c) follow the guidance provided and contact the appropriate officer.

(d) deal with the matter promptly if you feel your concerns are warranted.

Don’t

(a) do nothing.

(b) be afraid to raise your concerns.

(c) Approach or accuse any individuals directly.

(d) Try to investigate the matter yourself.

(e) Use the Anti-Fraud and Corruption Policy (or Whistleblowing Policy) to pursue a personal grievance.
APPENDIX 3

CHECKLIST OF DO’S AND DON’TS

Do

• make an immediate note of your concerns.
  Noting any documentary evidence which may exist.
• think about the risks and outcomes before you act.
• follow the guidance provided and contact the appropriate officer.
• deal with the matter promptly if you feel your concerns are warranted.

Don’t

• do nothing.
• be afraid to raise your concerns.
• Approach or accuse any individuals directly.
• Try to investigate the matter yourself.
• Use the Anti-Fraud and Corruption Policy (or Whistleblowing Policy) to pursue personal grievance.
APPENDIX 3 PART B

FRAUD RESPONSE PLAN

How to report a suspected fraud

Any suspicion of fraud or corruption will be treated seriously.

Your suspicion should be reported to your Line Manager or Authorised Officer. If you are not an employee, then your suspicion should be reported to an Authorised Officer. Please refer to Part A, particularly paragraph 16.

The procedure below sets out to whom a disclosure should be made. Before reporting a suspected fraud, you should read the Anti-Fraud and Corruption Policy (Part A), particularly the guidance and flow chart (Appendix A).

What will happen upon disclosure?

- The Authorised Officer will:
  - Acknowledge receipt in writing within 10 days;
  - Make a record of the details of any oral disclosure and confirm these in writing to the Complainant within 10 days;

The Authorised Officer will consult Internal Audit (unless the disclosure is made directly to Internal Audit, in which case Internal Audit shall consult with a further Authorised Officer). The Authorised Officer may determine that:

- The disclosure should be investigated by Internal Audit;
- The disclosure should be progressed under a different Humberside Fire and Rescue Service procedure;
- The disclosure is of such seriousness to refer to the Police;
- The disclosure should be referred to the External Auditors;
- The disclosure should be the subject of an inquiry;
- The disclosure is in accordance with the Anti-Fraud and Corruption Policy;
- The disclosure can be resolved without investigation; and
- The disclosure can be dismissed upon substantive grounds, for example the inability to investigate;
- The disclosure should be referred to the Humberside Fire Authority’s insurers.

Investigating Officer

Subject to paragraph 2(c), the Authorised Officer will identify an appropriate person (the Investigating Officer) to carry out any investigation, according to the nature of the issue. This will normally be a member of the Internal Audit Service.

Where however the Authorised Officer considers that the suspected fraud is of such seriousness to warrant referral to the Police, then an Investigating Officer may not be appointed.
Role of the Investigating Officer (where appointed)

The Investigating Officer will conduct an investigation into the suspected fraud, which will normally include:

- Hold a formal meeting with the Complainant to discuss the disclosure;
- Arrange interviews with relevant witnesses;
- Ensure the complainant and any witnesses have the right to be accompanied by a representative/colleague at any meeting;
- Establish the facts obtains statements/colllect all evidence;
- Maintain detailed records of the investigation process;
- Report findings in writing to the Authorised Officer;
- Make any recommendations for action; and
- Act as a witness at any subsequent disciplinary hearing if required.

(For complaints involving the Chief Fire Officer & Chief Executive the report will be to the Chairperson of the Humberside Fire Authority)

The Investigating Officer will confirm in writing to the Complainant:

- How the matter will be dealt with;
- The names of any other investigating officers;
- An estimate of the timescale for responding to the concerns raised;
- Whether the complainant will be required to attend an investigatory interview and the right to be accompanied by a trade union representative or work colleague;
- Any further information or evidence that the discloser is required to provide;
- Details of employee support mechanisms and where further advice on the procedure can be obtained.

Witnesses

Where the investigation involves interviews with any witnesses, it will be the responsibility of the Investigating Officer to write to them confirming details of:

- The allegations under investigation;
- The procedure under which the investigation will be conducted;
- The right to be accompanied by a trade union representative or colleague at any investigation interview;
- Details of employee support mechanisms.
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<th>Action</th>
<th>Timescale</th>
<th>By Who</th>
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<td>Written acknowledgement of disclosure</td>
<td>10 working days</td>
<td>Authorised Officer</td>
</tr>
<tr>
<td>Notice to attend investigation interview</td>
<td>At least 5 working days</td>
<td>Investigating Officer</td>
</tr>
<tr>
<td>Investigation interviews</td>
<td>Within 20 working days of receipt of complaint</td>
<td>Investigating Officer</td>
</tr>
<tr>
<td>Report of Findings/Communicate outcome to complainant</td>
<td>30 working days of receipt of complaint</td>
<td>Investigating Officer</td>
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Whilst the Investigating Officer will need to adhere to the timescales indicated, the nature of some serious concerns may require the investigation to take longer than a month. Some matters can be dealt with more speedily. The Complainant will be kept informed as to progress.

**Liaison with External Audit and the Police**

**External Audit**

The Authority has a duty to report all significant frauds to the External Auditors.

**Police**

Where criminal activity is suspected or known, particularly if it is on a more than petty level, the Police must be involved and dependent on the severity and scale of the offence, will carry out investigations and institute criminal prosecutions. It is the policy of the Police to welcome early notification of suspected fraud. They will also advise on the most appropriate means of investigation. Initial contact with the Police will be undertaken by one of the officers listed in paragraph 16.2, as may be appropriate in each individual case. The decision to refer to the Police will be determined by the Chief Fire Officer & Chief Executive or the Deputy Chief Fire Officer/Executive Director Service Delivery as well as either the S.151 Officer or the Secretary to Humberside Fire Authority.

If the Police decide that formal investigation is necessary, all Members and employees must co-operate fully with any subsequent requests or recommendations. All contact with the Police will usually be via the Investigating Officer.

Police investigation does not preclude internal disciplinary procedures. Co-ordination is essential to avoid prejudicing either and to optimise use of resources.

**Report of Investigating Officer**

As soon as the initial stage of the investigation has been completed, the Investigating Officer shall report to the Authorised Officer. This may lead to the Authorised Officer...
taking additional steps under paragraph 2(c).

A final report in writing shall be submitted by the Investigating Officer to the Authorised Officer as soon as reasonably practicable. The report shall be confidential and shall set out:

- Background to the allegations
- Key facts established
- Procedure followed
- Key findings and conclusions
- Recommendations

The report will be reviewed by Internal Audit, the Chief Fire Officer & Chief Executive, the Deputy Chief Fire Officer/Executive Director Service Delivery, the S.151 Officer and Secretary/Monitoring Officer.

In particular, consideration will be given to appropriate next steps as indicated in paragraphs 8 to 13 below. The report will be kept confidential to the Fire Authority, unless disclosure is required for legal reasons.

**Dealing with the outcome of the investigation**

**Misconduct**

Where the investigation concludes that there is a case of misconduct to answer against an employee, then the Disciplinary Procedure shall be invoked.

If the disclosure is found to be malicious and not in good faith, then the Investigating Officer may recommend that the Disciplinary Procedure be invoked.

**Legal Proceedings**

Where a fraud or corruption is proven, then a likely outcome may be criminal prosecution and/or civil proceedings against the perpetrator(s).

**If the case is groundless**

If it is decided that the disclosure was groundless, the Investigating Officer will explain this to the person who made the disclosure.

**Governance, Audit and Scrutiny Committee**

A summary of the findings of all investigations under this process will be reported to the Committee.
Communicating the outcome

The aim of this Policy is to assure employees that their concerns are properly addressed. The Authorised Officer will inform the person who made the disclosure of the outcome of the investigation, any action taken and their right of appeal.

In addition, actions arising from a Whistleblowing investigation will be made available to all staff in order to further promote and build trust and confidence in the process. Such information will not identify the person who made the disclosure or the employee concerned.

Learn from past experience

Where a fraud has occurred, then arising from the investigation process and an Audit report to Members, there will be an action plan to ensure that the Authority learns from experiences of fraud and corruption.

Support during and after an investigation

Support

Where necessary and appropriate, the Humberside Fire Authority will provide support, counselling or mediation to any person affected by an investigation in order to ensure normal working relationships are resumed as effectively as possible.

Appeal

If the person who made the disclosure is dissatisfied with investigations outcome they may request that the Authorised Officer review the findings. This request must be in writing within 10 days of the notification of the Findings being published. The Authorised Officer will consider the request and respond in writing within 10 days, setting out whether or not sufficient grounds exist for the disclosure to be investigated further.

If you require any further guidance in relation to this policy, please contact Support Services.