

ANTI-FRAUD AND CORRUPTION POLICY



BODMIN TOWN COUNCIL

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ANTI-FRAUD AND CORRUPTION POLICY

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ANTI-FRAUD AND CORRUPTION POLICY

1. PRINCIPLES

- This Policy has been developed in response to the acknowledged need to formalise procedures regarding corporate governance and probity;
- Bodmin Town Council has adopted a revised Code, effective from 3 May 2007, called The Local Authorities Model Code of Conduct (SI 2007/1159) and is committed to sound corporate governance.
- Councillors' and Employees' conduct is therefore governed by the Ten General Principles of conduct under the *Relevant Authorities (General Principles) Order 2001*. These are:
 - Selflessness;
 - Honesty and Integrity;
 - Objectivity;
 - Accountability;
 - Openness;
 - Personal Judgement;
 - Respect for Others;
 - Duty to Uphold the Law;
 - Stewardship and Leadership.

See Annex 1 for brief description of these principles.

- The Council expects Members and Employees at all levels to lead by example in ensuring adherence to legal requirements, rules, procedures and practices. Non-compliance will be considered to be a disciplinary offence and would be dealt with accordingly. This Policy applies at every level regardless of seniority;
- Individuals and organisations (e.g. suppliers, contractors and services providers) that Bodmin Town Council has contact with, will also be expected to act with integrity and without thought or actions involving fraud and corruption.

2. PURPOSE

- Bodmin Town Council, its Members and Employees, are committed to the highest standards of personal and corporate ethics and compliance with laws and regulations. Integrity and effort are valued in all dealings with staff, customers and suppliers;

- The Anti-Fraud and Corruption Policy is designed to protect the Town Council against fraud and corruption either from within the Town Council or externally.

See Annex 2 for definitions of Fraud and Corruption.

2.1 AIMS

- Assist in the recovery of any losses.
- Ensure systems are in place and are being used to support and give confidence to Councillors, Employees, Members of the Public or Third Parties who may want to raise concerns they have on issues associated with the Town Council's activity;
- Investigate thoroughly any allegation of fraud and corruption received;
- Uphold the culture and tone of the Council that is one of honesty and integrity, and opposition to fraud and corruption;
- Help secure improvements in the services provided by Bodmin Town Council for those who live, work or trade in the area.

2.2 OBJECTIVES

- Encourage prevention of fraud and corruption through openness and honesty in all dealings, internal and external;
- Promote detection ensuring systems and procedures in place that are monitored and revised accordingly;
- Identify a clear pathway for investigation that is understood and acknowledged that will respond sensitively and efficiently to concerns raised.

3. PREVENTING FRAUD AND CORRUPTION

3.1 Addressing Concerns

3.1.1 Town Council employees are an important element in its stand against fraud and corruption. Concerns that they have will be treated in confidence and will be properly investigated. Line Managers will usually be the first contact for an employee to raise a concern, but if necessary, other Managers/Officers may be used, for example:

- Responsible Finance Officer
- Town Clerk or his Deputy
- Internal Auditor
- Audit Commission

3.1.2 Managers will be responsible for following up any allegation of fraud or corruption received and will do so through clearly defined procedures. They are expected to deal swiftly and firmly with those who defraud or are corrupt. The Town Council, including Councillors, will be robust in dealing with financial malpractice.

3.1.3 There is, of course, a need to ensure that any investigation process is not misused and, therefore, any abuse (such as raising unfounded malicious or vexatious allegations) may be dealt with as a disciplinary matter.

3.1.4 Simultaneously to the introduction of its Anti Fraud and Corruption Policy the Council will introduce a formal Confidential Reporting (Whistleblowing) Policy. This will improve the system in terms of procedures relating to the reporting of such concerns, reassure individuals that they will not suffer repercussions, and encourage those with legitimate concerns to voice them.

3.1.5 Members of the Public are also welcome to report concerns, either as a formal complaint or by speaking or writing to any officer or Councillor. Where a "tip-off"/concern or an implied "tip-off"/concern is received from a Member of the Public by an officer or Councillor, it must be reported without delay to the Town Clerk.

3.2 Bodmin Town Council's Obligations

3.2.1 As an employer, the Town Council is entitled to expect, and obliged to maintain, high standards of conduct among its employees to ensure that public confidence in its integrity and impartiality is not undermined. The public is entitled to demand conduct of the highest standard and that employees work honestly and without bias in order to achieve the Town Council's objectives.

3.2.2 The Town Council recognises that a key preventative measure in the fight against fraud and corruption is to take effective steps at the *Recruitment Stage* to establish, as far as possible, the propriety and integrity of potential employees. In this regard temporary and contract employees are treated in the same manner as substantive employees.

3.2.3 To this end Bodmin Town Council will ensure that its recruitment procedures are followed and, in particular, will obtain written references regarding the known honesty and integrity of potential employees either before employment offers are made or when staff still have to be substantiated in post.

3.3 Employees' Obligations

3.3.1 Employees of the Town Council are expected to follow the Town Council's Financial Regulations of 2005 that include regulations from 2000 about the registration of interests, gifts and hospitality.

3.3.2. Employees are reminded that they must also operate within Section 117 of the Local Government Act 1972, regarding the disclosure of pecuniary interests in contracts relating to the Town Council, or the non-acceptance of any fees or rewards whatsoever other than their proper remuneration.

3.3.3 Employees who engage or supervise contractors or who have an official relationship with contractors and have previously had or currently have a relationship in a private or domestic capacity should declare that relationship to their manager or the Town Clerk and have no further involvement in the contract. Orders and contracts must be awarded on merit by fair competition and no favour should be shown.

3.4 Members' Obligations

3.4.1 Members are expected to operate honestly and without bias. Their conduct is governed by:

- A revised Code, effective from 3 May 2007, called The Local Authorities Model Code of Conduct (SI 2007/1159)
- Sections 94-96 of the Local Government Act, 1972
- Local Authorities Members' Interest Regulations, 1992
- Bodmin Town Council's Standing Orders relating to Business and Proceedings, Financial Regulations and Procurement Strategy.

3.5 Ensuring Accountability

3.5.1 The codes and regulations, listed in paragraph 3.4.1, are specifically brought to the attention of Members. Members are required under the Model Code of Conduct to be alert to and have regard for the need to register potential areas of conflict between Town Councillor duties and responsibilities, and any other areas of their personal, or professional lives.

3.5.2 These codes and regulations are the subject of regular review. Members will be closely involved in the process, and will be fully advised as to their responsibilities.

3.5.3 The Model Code of Conduct is overseen by the Standards Board for England nationally and a District Standards Board locally. Advice can be sought from the Monitoring Officer, North Cornwall District, or the Standards Board for England, Fourth Floor, Griffin House, 40, Lever Street, Manchester M1 1BB - tel: 0161 817 5300 or email: enquiries@standardsboard.gov.uk

3.6 Internal Control System

3.6.1 The internal control system comprises the whole network of Financial, Operation and Managerial systems established within the Town Council to ensure that its objectives are achieved in the most economic and efficient manner. The Financial Regulations of the Town Council provide the framework for financial control. Under Financial Regulations, Managers are required to ensure that:

- Arrangements, guidelines and procedures for the proper administration of their services' financial affairs are operated in accordance with Financial Regulations;
- The Town Clerk and the Responsible Finance Officer are informed where there has been a failure to comply with Financial Regulations, or where amendment or revision of a regulation is considered necessary;
- The Town Clerk and Responsible Finance Officer are informed as soon as possible of any matters involving, or suspected of involving, irregularity in the use of Town Council resources or assets.

3.6.2 The Town Council has developed, and is committed to continuing with, systems and procedures, which incorporate efficient and effective internal controls. The existence, appropriateness and effectiveness of these internal controls are independently monitored by the Town Council's Internal Auditor.

3.7 Working in Partnership

3.7.1 With the rapid increase in recent years of frauds perpetrated against local authorities, the necessity to liaise between organisations has become paramount. The Town Council has existing liaison arrangements with:

- Police;
- Internal Auditor networks (local and national);
- External/Audit Commission.

3.7.2 Arrangements are also in place, between the Town Council and other agencies on national and local fraud and corruption activity that encourage Best Practice and the sharing of information.

3.7.3 While the exchange of information in order to prevent fraud and corruption is encouraged, employees and the Council must remain mindful of the right of individuals to privacy and the duties imposed by the Data Protection and Human Rights Acts.

4.0 DETECTING FRAUD

4.1 When Fraud Occurs

When fraud and corruption occur, systems should assist in revealing the occurrences, and people should be encouraged to do likewise. Fraud and Corruption must then be investigated in a fair and impartial manner.

4.2 Effectiveness of Preventative Systems

The array of preventative systems, particularly internal control systems and Audit, within the Town Council generally should be sufficient in themselves to deter fraud, but they have also been designed to provide indications of any fraudulent activity.

4.3 Commitment to Fight Fraud, Recognised and Appreciated

It is often the alertness of Employees and the Public to such indicators that enables detection to occur and the appropriate action to take place when there is evidence that fraud or corruption may be in progress.

In a smaller Council, like Bodmin, there is not always the preferred separation of duties and staff are alert and cognisant of this and accept the checks and balances in place to mitigate the situation.

4.4 The Benefits of 'Tip-Offs'

Despite the best efforts of managers and auditors, many frauds are discovered by chance remark or 'tip off', and the Town Council has in place arrangements to enable such information to be properly dealt with.

4.5 Response to Reported Suspicions

An Anti-Fraud and Corruption Response Plan has been developed in consultation with Internal Audit that will give guidance on the process to be followed when employees or members of the Public report their suspicions.

See Annex 3 for Draft Anti-Fraud and Corruption Response Plan.

5.0 INVESTIGATING

5.1 Working Through Agreed Procedures

Depending on the nature and the anticipated extent of the allegations, the Town Clerk or his Deputy will normally work closely with management and other agencies, such as the Police, to ensure that all the allegations are properly investigated, reported and where appropriate, maximum recoveries are achieved.

5.1.1 The follow up of any allegation of fraud and corruption received either from an Employee or Member of the Public will be through the agreed procedures of the Anti-Fraud and Corruption Response Plan, which ensures that:

- Matters are dealt with promptly;
- All evidence is recorded;
- Evidence is sound and adequately supported;
- All evidence is securely held;
- Where appropriate, the Police and the Town Council's Insurers are informed;
- The Town Council's Disciplinary Procedure is implemented;
- The rules of natural justice are incorporated.

5.2 Ensuring Consistency

The procedures and reporting lines are an integral part of the Town Council's Anti-Fraud and Corruption Policy that ensures:

- Consistent treatment of information about fraud and corruption;
- Proper investigation;
- Restitution or compensation;
- The optimum protection of the Town Council's interests.

5.3 Referral to the Police

Where financial impropriety is discovered, referral to the Police is a matter for the Town Clerk in consultation with the Chairman of the Finance, Staff and General Purpose (FS & GP) Committee and the Deputy Mayor. In deciding whether to recommend referral the following factors are taken into account:

- The amount of loss and duration of the offence;
- The suspect's physical and mental condition;
- Voluntary disclosure and arrangement for restitution;
- How strong the evidence is.

5.4 Use of Council's Disciplinary Procedure

The Town Council's Disciplinary Procedure will be used as appropriate, irrespective of any Police involvement or not.

6. RECOVERY OF LOSSES

The Council will seek to recover the losses incurred as a result of Fraud and Corruption.

6.1 Informing the Council's Insurers

Where appropriate the Council's Insurers will be informed as soon as possible of any potential loss. Details of the case should also be given together with an indication of what recovery action is being attempted;

6.2 When Settlements Offered

If anyone under investigation offers money in settlement of any losses to the Council, it should be made clear that any monies offered will be accepted;

- without prejudice to any other action the Council may wish to take;
- that acceptance is only in respect of losses identified to date;
- and that the Council reserves the right to seek recovery of any further losses that may come to light in the future.

6.3 "Last Resort" Action

Claims under the Council's insurance arrangements in fraud and corruption cases should be regarded as a "last resort", and will only be instigated once all appropriate avenues of recovery have been proportionately explored.

7.0 TRAINING

7.1 Bodmin Town Council recognises that the continuing success of its Anti-Fraud and Corruption Policy and its general credibility, will depend largely upon the effectiveness of its training programmes and the responsiveness of employees throughout the organisation;

7.2 To facilitate this, the Council supports training and continuous professional development, particularly for employees involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

8.0 CONTINUOUS REVIEW OF POLICY

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

8.2 It is also recognised that the world of Information Technology progresses at speed, and the spirit of this Code of Practice would apply to any new and innovative technology or processes used as part of any fraud and corruption against Bodmin Town Council, even if there might be some lag in the time that the Code is revised to cover such amendments.

8.3 The Council will therefore maintain an annual review of such arrangements through its Town Clerk, FS & GP Committee and Internal and External Auditor and will update the arrangements as required.

9.0 ALTERNATIVE FORMATS

9.1 Disability Discrimination Act

- In compliance with the *Disability Discrimination Act* 1995 copies of this document in large print (A3 Format) or larger font size, or recorded onto tape as a 'talking book' can be made available for those with sight impairment on request from the Council Office (see address below) or by telephoning 01208 74159 or e-mailing Pat.Cook@bodmin.gov.uk
- The Council can also arrange to provide versions in other languages.

9.2 Freedom of Information

- In accordance with the *Freedom of Information Act* 2000, this Document will be posted on the Council's Website www.bodmin.gov.uk

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Annex 1

The Ten General Principles of Conduct under the *Relevant Authorities (General Principles) Order 2001*.

Selflessness

1. Members should serve only the public interest and should never improperly confer an advantage or disadvantage on any person.

Honesty and Integrity

2. Members should not place themselves in situations where their honesty and integrity may be questioned, should not behave improperly and should on all occasions avoid the appearance of such behaviour.

Objectivity

3. Members should make decisions on merit, including when making appointments, awarding contracts, or recommending individuals for rewards or benefits.

Accountability

4. Members should be accountable to the public for their actions and the manner in which they carry out their responsibilities, and should co-operate fully and honestly with any scrutiny appropriate to their particular office.

Openness

5. Members should be as open as possible about their actions and those of their authority, and should be prepared to give reasons for those actions.

Personal Judgement

6. Members may take account of the views of others, including their political groups, but should reach their own conclusions on the issues before them and act in accordance with those conclusions.

Respect for Others

7. Members should promote equality by not discriminating unlawfully against any person, and by treating people with respect, regardless of their race, age, religion, gender, sexual orientation or disability. They should respect the impartiality and integrity of the authority's statutory officers, and its other employees.

Duty to Uphold the Law

8. Members should uphold the law and, on all occasions, act in accordance with the trust that the public is entitled to place in them.

Stewardship

9. Members should do whatever they are able to do to ensure that their authorities use their resources prudently and in accordance with the law.

Leadership

10. Members should promote and support these principles by leadership, and by example, and should act in a way that secures or preserves public confidence.

WHAT CONSTITUTES FRAUD AND CORRUPTION?

The **Fraud Act 2006** that came into force on the 15 January 2007 is based on the recommendations of the Law Commission report "Fraud" published in 2002.

The Act repeals all the deception offences in the Theft Acts of 1968 and 1978 and replaces them with a single offence of fraud (Section 1) which can be committed in three different ways by:

- False representation (Section 2);
- Failure to disclose information when there is a legal duty to do so (Section 3);
- Abuse of position (Section 4).

The Act also created new offences of:

- Possession and making or supplying articles for use in frauds;
- Fraudulent trading will apply to sole traders;
- Obtaining services by deception is replaced by a new offence of obtaining services dishonestly.

There are also other minor provisions.

Jurisdiction

There is jurisdiction to prosecute all the offences in the Fraud Act if a "**relevant event**" occurred in England or Wales - Criminal Justice Act 1993, Part 1 (**Archbold 2007, para. 2-37**) and **Home Office Circular 19/1999**. A "**relevant event**" for the purposes of the Criminal Justice Act 1993 is defined in Section 2 (1) of that Act as "any act or omission or other event (including the result of any one or more acts or omissions) proof of which is required for conviction of the offence."

Electronic copies of the Fraud Act are available from the Office of Public Sector Information (www.opsi.gov.uk) or may be purchased from The Stationary Office (TSO) on 0870 600 5522 or by emailing customer.service@tso.co.uk

The **Audit Commission** has defined **Fraud** as:

- The intentional distortion of financial statements or other records by persons internal or external to the Authority which is carried out to conceal the misappropriation of assets or otherwise for gain.

and **Corruption** as:

- The offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person.

This definition does not include misappropriation.

The term Fraud is also used to describe such acts as criminal deception, forgery, blackmail, corruption, theft, conspiracy and concealment of material facts and collusion.

For practical purposes fraud can be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.

DRAFT FRAUD AND CORRUPTION RESPONSE PLAN

This document sets out the process for persons (Members of Staff and the Public) who have reported any suspicions and also how the Bodmin Town Council's Officers should respond.

Introduction

- 1.0 Bodmin Town Council is committed to the values of probity and accountability, but the determined perpetrator will always find a way round systems and procedures. It is therefore necessary for Managers to be aware of what is required in the event of being notified of a suspected fraud.

Actions Constituting Fraud

- 2.0 Fraud constitutes many types of unacceptable behaviour - listed below are some examples. The list is not exhaustive nor is it in any particular order:

- Theft of Council property;
- Unauthorised use of public funds;
- Forgery or deliberate alteration of any document eg cheque, journal entry;
- Destruction or removal of records to cover tracks;
- Falsifying of expense claims;
- Disclosing confidential information to outside parties, without authority, for personal gain;
- Computer misuse;
- Misuse of intellectual property;
- Conduct which is an offence or a breach of law;
- Disclosures related to miscarriages of justice;
- Health and Safety risks, including risk to the public as well as other employees;
- Damage to the Environment;
- Other unethical conduct.

Notifying Suspected Fraud

- 3.0 Suspected fraud can be discovered in a number of ways but in all cases it is important that Members of Staff and the Public feel able to report their concerns and are also aware of the means by which they are able to do so. Suspected fraud can be reported to:

➤ Line Managers

If a Member of Staff discovers a suspected fraud then it should be reported to their Line Manager as a matter of urgency. If for some reason, you do not feel able to report the matter to your Line Manager then you may report your suspicion, in confidence, to another Manager;

Whichever Manager receives a report of a suspected fraud they should establish as many details as possible (by discussion with the notifying Member of Staff only) and he/she should formally report the incident to the Town Clerk.

➤ **Town Clerk**

The Town Clerk is ultimately responsible for all operations and as such, should be able, through an open door arrangement to be contacted by any Member of Staff or the Public regarding suspicions they may have.

➤ **Responsible Finance Officer**

The Responsible Finance Officer and Council's Section 151 Officer, with overall responsibility for the proper financial administration of the Council, may also be contacted if you have concerns;

If financial impropriety is suspected, then the Responsible Finance Officer must be notified.

➤ **Internal Auditor**

The primary role of the Internal Auditor is to report on the adequacy of systems and procedures (the 'internal control' environment). However, they are also charged with the responsibility for being the usual means of investigating suspected fraud;

The function for Bodmin Town Council is carried out by the North Cornwall District Council that has many years experience in fraud investigation and will always be receptive to discussing concerns raised by Employees, Councillors or the Public.

➤ **External Audit**

The Council's External Auditors have responsibilities to review, in accordance with the Code of Audit Practice for Local Authorities and the NHS in England and Wales, the arrangements made by management to prevent and detect fraud;

External Audit also review the adequacy of measures taken by the Authority to limit the possibility of corrupt practices. As such External Audit will investigate any concerns that are brought to their attention.

INITIAL STEPS

- 4.0 Once fraud is suspected it is crucial that any investigation is conducted in a professional manner aimed at ensuring that the current and future interests of both the Council and the suspected individual(s) are protected. The latter is equally important as a suspicion should not be seen as a guilt to be proved. To this end the Council's disciplinary procedure will be invoked where necessary.

It is also crucial that the notifying employee does not feel threatened. As far as possible the Council undertakes to protect the identity of such employees and not to release the source of notification at any time during the investigation. Please refer to the Confidential Reporting (Whistleblowing) Code for details.

For each notified suspicion the Town Clerk and relevant Manager in consultation with the Chairman of the FS & GP Committee will appoint an 'Investigating Officer' to be in charge of the investigation on a day-to-day basis.

When Members of the Public raise concerns, where appropriate the systems and procedures that are available to staff and the steps taken by Bodmin Town Council will apply.

Subsequent Steps

5.0 The Investigating Officer in consultation and/or with the Chairman of FS & GP must:

- Initially assess whether there is a need for any employee to be suspended. The decision should be kept under review at all stages of the investigation;
- Identify an action plan (what, who, when, how, where);
- Identify the reporting process (who by, to whom, when and how) and ensure that strict confidentiality is continuously maintained.

The Investigating Officer will open a file to record chronologically:

- Telephone conversations
- Face to face discussions
- Record/documents reviewed
- Tests undertaken and results.

The file should be indexed and all details recorded no matter how insignificant they initially appear.

Ensure the correct form of evidence is obtained and appropriately retained, witnessed and corroborated that may include:

- Prime documents
- Certified copies
- Physical items
- Secondary evidence
- Circumstantial
- Hearsay.

Ensure interviews are conducted in the right manner. In particular, that the requirements of the Police and Criminal Evidence Act are complied with when interviewing suspects.

Liaison with External Audit and the Police

External Audit

Each Local Authority has a duty to report all suspected frauds to its external auditors. This will be done by the Town Clerk or Responsible Finance Officer at the earliest opportunity.

Police

The experts at investigating fraud are the Police who will also advise on the likely outcome of any intended prosecution. Initial contact with the Police should only be undertaken following consultation between the Town Clerk and the Chairman of FS & GP Committee and the Deputy Mayor. It is the policy of the Police to welcome early notification of suspected fraud.

If the Police decide a formal investigation is necessary, all employees should co-operate fully with any subsequent requests or recommendations. All contact with the Police following their initial involvement will usually be via the Investigating Officer.

Where the Police decide to formally investigate this will not prejudice any internal disciplinary procedures; these should continue as normal. However, the internal investigation and the Police's should be co-ordinated to make maximum use of resources and information.

Interim Report

- 6.0 As soon as the initial 'detection' stage of investigation has been completed an interim confidential report, which may be verbal, but is more likely to be written, should be made by the Investigating Officer to the Town Clerk and Chairman of the FS & GP Committee.

The interim report should set out the:

- Findings to date;
- Interim conclusions drawn from those findings; and
- Should seek approval to continue the investigation if this is appropriate.

If it is decided to continue the investigation then future reporting arrangements and any changes to the planned action should be confirmed.

Final Report

- 7.0 This report will supersede all other reports and be the definitive document on which management (in a disciplinary situation) and possible the Police (in a criminal situation) will base their initial decisions;

The format of the final report will not always be the same as each case is unique, but will frequently set out:

- How the investigation arose;
- Who the suspects are;
- Their position in the Authority;
- How the investigation was undertaken;
- The facts and evidence that were identified;
- Summary of findings and recommendations, both regarding the fraud itself and any additional work required on the system weaknesses identified during the investigation.

7.1 All reports must be sustained by the strongest evidence and avoid contents that could be considered to be defamatory in the event of the report being made public.

7.2 Bodmin Town Council will give its staff as much feedback and information about the final outcome of the investigation as it properly can. Please note, however, that it may not be able to give details about the precise action taken where this would infringe a duty of confidence owed by us to someone else, or where the case is subject to any legal constraints.