

FERRYHILL TOWN COUNCIL



POLICY

ANTI FRAUD AND CORRUPTION

1.0 Introduction

- 1.1 The Anti Fraud and Corruption Policy sets out the Council's framework for the prevention and detection of fraud and corruption and the procedures for the reporting and investigation of any occurrences of fraud and corruption.
- 1.2 This Policy applies to all Members and officers of the Council. However individuals and organisations external to the Council e.g. suppliers, contractors and services providers, will also be expected to act with integrity and without thought or actions involving fraud and corruption.
- 1.3 In carrying out its functions and responsibilities, the Town Council is committed to promoting a culture of honesty, openness and fairness and will not tolerate fraud and corruption.
- 1.4 In conjunction with this policy, the Council requires all Members and Officers of the Council to conduct themselves in accordance with the Members' and Officers' Codes of Conduct. The work of all Members and Officers of the Council is also governed by all relevant legal and statutory requirements; the Council's approved Financial Regulations and Standing Orders and all other relevant policies of the Council.
- 1.5 Fraud and corruption are defined by the former Audit Commission as follows:-
- *Fraud is the intentional distortion of financial statements, accounts 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 or to mislead or misrepresent.*
 - *Corruption is the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person to act against the interests of an organisation, or the deliberate failure to disclose an interest in order to obtain a financial or other pecuniary gain for oneself or another.*
- 1.6 The following list provides some common examples of what constitutes fraud and corruption, although the list is not exhaustive:-
- Theft of Council property;
 - Unauthorised use of public funds or equipment;
 - Forgery or deliberate alteration of any document e.g. cheque;
 - Destruction or removal of records;
 - Falsifying of expense claims and TOIL, mileage and holiday records;
 - 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;
- Damage to the environment;
- Other unethical conduct.

1.7 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. Fraud can also be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.

1.8 The Council must be aware of the risk of fraud and corruption, and put in place measures and wherever possible earmark resources to help prevent and detect fraud and corruption including the operation of management control systems and the maintenance of an effective system of internal audit.

1.9 This Policy is broken down into the following key areas:-

- Culture
- Prevention
- Detection
- Reporting
- Investigation
- Prosecution and Recovery of Losses
- Awareness and Training

1.10 Responsibility for the implementation and monitoring of the Policy lies with the Town Clerk who will also ensure that the Policy is regularly reviewed and updated where relevant.

2.0 Anti Fraud and Corruption Policy Statement

2.1 Ferryhill Town Council Anti-Fraud and Corruption Policy Statement: -

"It is the policy of the Council to promote a culture of honesty, openness and fairness, which is committed to the prevention and detection of fraud and corruption, and to ensure that all instances of fraud and corruption are investigated properly and thoroughly and to actively pursue the appropriate level of disciplinary action"

2.2 This Policy should be read in conjunction with the Council's approved Financial Regulations, which set out the framework for the management of the Council's financial affairs.

3.0 Aims of Policy

3.1 The Anti-Fraud and Corruption Policy is designed to protect the Council against the risk of fraud and corruption either from within or outside the organisation.

3.2 The aims of the Policy are as follows:-

- Promote a culture of honesty and integrity, and a zero tolerance attitude to fraud and corruption;
- Encourage prevention of fraud and corruption by ensuring openness, transparency and honesty in the provision of all services and Council business both internally and externally;
- Ensure effective systems of internal control including segregation of duties and management control are in place to help to prevent fraud;
- Promote detection of fraud by ensuring compliance with internal control systems and procedures are regularly monitored and subject to review by Internal Audit;
- Ensure formal reporting systems are in place and are being used to support and give confidence to Members, employees, members of the public or third parties who may wish to raise concerns they have associated with the Town Council's activity;
- Investigate thoroughly any allegation of fraud and corruption received;
- Identify a clear procedure for investigation that is understood and that will respond sensitively and efficiently to any concerns raised; and
- Set out the policy for the recovery of any losses associated with fraud.

4.0 Anti Fraud and Corruption Culture

4.1 The Council is committed to promoting a culture of honesty, openness and fairness which supports its zero tolerance approach to fraud and corruption.

4.2 The prevention and detection of fraud and corruption and the protection of public resources are the responsibility of all Members and Officers of the Council.

4.3 All Members and Officers of the Council are positively encouraged to raise any concerns regarding fraud and corruption in the knowledge that such concerns will be treated seriously and in strict confidence.

4.4 Those who defraud the Council, are proven to be corrupt or who instigate financial malpractice will be dealt with swiftly and firmly and with the appropriate level of disciplinary action.

4.5 Where fraud and corruption have occurred due to a breakdown in internal controls, systems or procedures, internal audit arrangements are in place, to ensure that the appropriate improvements in the systems of control are implemented in order to prevent a reoccurrence.

5.0 Prevention of Fraud and Corruption

5.1 Whilst absolute guarantees that fraud and corruption can or will be prevented cannot be given, there are ranges of measures and internal controls in place already, which are designed to minimise such risk.

5.2 These can be broadly categorised into the following broad areas:-

- Employee Obligations
- Member Obligations
- Internal Control and Internal Audit
- Partnership Working

5.3 Employee Obligations

5.3.1 The Council is entitled to expect, and is obliged to maintain, high standards of conduct among its employees to ensure that public confidence in their integrity, honesty and impartiality is not undermined.

5.3.2 The public is entitled to demand conduct of the highest standard and that employees work honestly and without bias in order to achieve the Council's objectives.

5.3.3 The 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 previous record and propriety and integrity of potential employees. In this regard temporary and casual employees are treated in the same manner as substantive employees.

5.3.4 The Council will ensure that formal recruitment procedures are followed and, in particular, will obtain written references in respect of potential employees before employment offers are made and contracts of employment have been issued.

5.3.5 Job descriptions and person specifications will also be put in place for all employees that clearly define duties, responsibilities, and lines of communication.

5.3.6 The Council will ensure that all employees are aware of their responsibilities in relation to the prevention of fraud and corruption and copies of this policy will be made available to all employees and also distributed to new employees during the induction process.

5.3.7 All employees will be required to work in accordance with the Council's Financial Regulations and Standing Orders, the Officers' Code of Conduct, and all other relevant policies of the Council.

5.3.8 Staff induction and training and development programmes will also help to keep employees up to date with their obligations.

- 5.3.9 Officers will be required to record their financial and other interests and record any receipt or offering of gifts or hospitality in accordance with the requirements set out in the Officers' Code of Conduct.

5.4 Members Obligations

- 5.4.1 All Members are intrinsically expected to operate honestly and without bias. Their conduct will be governed by: -

- *Members' Code of Conduct*
- *Council Constitution, Standing Orders and Financial Regulations*

- 5.4.2 These matters and any other appropriate guidance will be specifically brought to the attention of Members as and when required including information on expected levels of conduct, member / officer relations, private interest and hospitality disclosures, hospitality and eligibility to allowances.

- 5.4.3 The Council's committee structure includes a Policy and Resources Committee and Corporate Governance Committee where issues such as policies and procedures, internal controls, performance standards, service delivery and ethical standards, as well as general scrutiny of Council services and internal control procedures, will be regularly considered.

- 5.4.4 Members will be specifically required to record their financial and other interests and record any receipt or offering of gifts or hospitality in accordance with the requirements set out in the Council's Members' Code of Conduct.

- 5.4.5 Members must also disclose any such interests in the matters under discussion at any meeting or Committee of the Council.

5.5 Internal Control and Internal Audit

- 5.5.1 The Council's Standing Orders and Financial Regulations provide the framework within which Officers and Members should act when dealing with the affairs of the Council and providing services.

- 5.5.2 The Financial Regulations provide the framework rules for the management of the Council's financial affairs. The Standing Orders for Contracts and Procurement provide the framework rules for the procurement of all works, goods, materials and services and also set out the Council's tendering and contract procedures. Together they help to ensure a high level of financial integrity across the Council's services and activities.

- 5.5.3 Significant emphasis is also placed on the implementation and monitoring of financial policies, systems, procedures and controls in support of the overall Financial Regulations and every effort will be made to continually review and develop these in line with best practice to ensure efficient and effective internal controls.

- 5.5.4 Managers are charged with the responsibility of ensuring that proper internal controls are in place within their service areas and for reviewing regularly the

effectiveness and appropriateness of such controls especially in relation to the deterrence and detection of fraud and the monitoring and control of high risk areas.

- 5.5.5 The adequacy and appropriateness of the Council's financial systems and controls will also be independently monitored and reviewed by both internal and external audit
- 5.5.6 To ensure the effective use of the Council's internal audit resources and identify and recognise the potential high risk areas, the Council's Corporate Governance Committee approves an Annual Internal Audit Plan.
- 5.5.7 The Internal Audit Plan provides the framework for internal audit activity within the overall financial control environment. Completed audit reports are submitted to Members, with details on the progress of audit work and any major issues are highlighted. Action plans are put in place to ensure that any required improvements to internal controls by Internal Audit are implemented.
- 5.5.8 Managerial and Internal Audit attention will be specifically drawn to the following key areas of internal control:-
- *Handling and security of cash*
 - *Security of assets*
 - *Stock control and checking*
 - *Keeping of accounting and financial records*
 - *Regular reconciliation processes*
 - *Budget monitoring and control*
 - *Segregation and rotation of duties*
 - *Appropriate levels of delegated authority*
 - *Ordering of goods and tendering for contracts*
 - *Certification of purchase orders and expenditure*
 - *Effective management of staff*
 - *Any other high risk areas identified by Internal Audit*
- 5.5.9 It is recognised that in a smaller Council, like Ferryhill, it is not always possible to achieve the preferred level of separation of duties. However, the Internal Auditor is aware of this, and ensures that the appropriate checks and balances are in place to mitigate this situation.

5.6 Working with Partnerships

- 5.6.1 The use of established networks of similar organisations provides an essential element in suppressing fraud and corruption.

5.6.2 The Council will continue to liaise with numerous organisations including, but not restricted to: -

- *Smaller Authorities Proper Practices Board (SAPPB)*
- *National Association of Local Councils (NALC)*
- *Society of Local Council Clerks (SLCC)*
- *Other Local Authorities / Councils*
- *Government Departments e.g. HM Revenues and Customs*
- *Professional Associations e.g. CIPFA*

6.0 Detection of Fraud and Corruption

- 6.1 The Council's systems of governance and financial management, as set out in the Standing Orders and Financial Regulations, supporting policies and procedures and the system of internal control help to ensure that appropriate controls, checks, reconciliations, analytical review and internal audit procedures are in place to deter fraudulent and corrupt activity.
- 6.2 This is supported by a system of supervision and management that ensures monitoring and control of staff which will help to highlight any unplanned, unexpected or potentially fraudulent or corrupt activity.
- 6.3 The Council has put formal arrangements in place via the Confidential Reporting Policy and Complaints Policy and Procedure to ensure that any suspicions or concerns of Members, Officers and the general public are dealt with confidentially, properly and promptly.
- 6.4 The Financial Regulations, Standing Orders, Codes of Conduct and array of policies, procedures and preventative systems, in particular the system of internal control, taken alongside with the work of the Internal Auditor, the implementation of the Annual Audit Plan and the annual audit inspection by the nominated external auditor should be sufficient to deter fraud and provide any indications of any actual fraudulent activity.
- 6.5 In addition, when actual fraudulent or corrupt activity does occur, these systems, controls and internal audit activity should, in the majority of cases, assist in revealing the occurrences.
- 6.6 However, in many cases, it is often the alertness of Members, Officers or members of 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.
- 6.7 As such, sometimes, despite the best efforts of managers and auditors, frauds are sometimes discovered by chance remark or 'tip off'. As part of this Policy, the Council has in place a formal Fraud and Corruption Reporting and Investigation Procedure to enable such information to be reported and properly dealt with. See Appendix 1 for further details.

- 6.8 The Council's Confidential Reporting Policy and Complaints Policy and Procedure also encourages Members, Officers and members of the public to raise any suspicions and concerns as and when they occur.

7.0 Reporting of Fraud and Corruption

- 7.1 Council Members and Officers are an important element in the Council's zero tolerance approach to fraud and corruption. Concerns that they have will be treated in strict confidence and will be properly investigated.
- 7.2 Line Managers will usually be the first contact for an employee to raise a concern, but if further investigation is deemed necessary, other staff may need to become involved, including the:-
- Town Clerk;
 - Finance & Administration Manager;
 - Internal Auditor;
 - SAPPB
- 7.3 Managers will be responsible for following up any allegation of fraud or corruption received and will do so through a clearly defined procedure. The Council will be robust in dealing with fraud and corruption and will deal swiftly and firmly with those involved.
- 7.4 There is, of course, a need to ensure that any investigation process is fair and is not misused and, therefore, any abuse of this procedure such as raising unfounded malicious or vexatious allegations may be dealt with as a disciplinary matter.
- 7.5 The Anti Fraud and Corruption Policy should be read alongside the Council's Confidential Reporting Policy which formally sets out the procedures relating to the reporting of such concerns, reassures individuals that they will not suffer repercussions, and encourages those with legitimate concerns to voice them.
- 7.6 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. The Council's Complaints Policy and Procedure applies in such cases.
- 7.7 Where a tip-off or concern or an implied tip-off or concern is received from a member of the public by a Member or Officer, it must be reported without delay to the Town Clerk and Internal Auditor.
- 7.8 A formal Fraud and Corruption Reporting and Investigation Procedure has been developed that provides guidance on the process to be followed when employees or members of the public report their concerns or suspicions.
- 7.9 Appendix 1 sets out the Fraud and Corruption Reporting and Investigation Procedure which provides the detailed reporting procedures that should be followed.

8.0 Investigation of Fraud and Corruption

- 8.1 Depending on the nature and the anticipated extent of the allegations, the Town Clerk, Finance and Administration Manager and Internal Auditor 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.
- 8.2 The follow up of any allegation of fraud and corruption received either from a Member, Officer or member of the public will be through the agreed procedures of the Fraud and Corruption Reporting and Investigation Procedure, which will ensure that:-
- Concerns are dealt with promptly and consistently;
 - All evidence is recorded and the rules of evidence followed;
 - Evidence is sound and adequately supported;
 - All evidence is securely held;
 - Where appropriate the Council's insurers and the Police are informed; and
 - That the Council's disciplinary procedures are implemented
- 8.3 Appendix 1 sets out the Fraud and Corruption Reporting and Investigation Procedure which provides the detailed investigation procedures that will be followed.

9.0 Prosecution

- 9.1 Where financial impropriety is discovered, referral to the Police is a matter for the Town Clerk in consultation with the Internal Auditor and the Chairman of the Policy and Resources Committee.
- 9.2 In deciding whether to recommend referral to the Police the following factors will be taken into account:-
- The amount of loss and duration of the offence;
 - The suspect's physical and mental condition;
 - Voluntary disclosure and arrangement for reimbursement; and
 - How strong the evidence is.
- 9.3 The Town Council's Disciplinary Procedure will be used as appropriate, irrespective of whether there is any Police involvement or not.

10.0 Recovery of Losses

- 10.1 The Council will seek to recover all losses incurred as a result of fraud and corruption.

- 10.2 The Council's insurance policy includes Fidelity Guarantee which provides cover against instances of fraud and corruption up to a value of £75,000 for all Members and Officers of the Council. This cover extends to £750,000 for the specified posts of Town Clerk and Finance and Administration Manager.
- 10.3 Where appropriate the Council's Insurers will therefore be informed as soon as possible of any potential loss. Details of the case should also be provided together with an indication of what recovery action is being attempted.
- 10.4 If anyone under investigation offers money in settlement of any losses to the Council, it should be made clear that any monies offered will only 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.
- 10.5 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 other appropriate avenues of recovery have been explored.

11.0 Training and Awareness

- 11.1 The effective training and awareness of staff is recognised as essential in support of the Anti-Fraud and Corruption Policy.
- 11.2 The general success and credibility of the Policy will depend largely upon the effectiveness of the Council's learning and development programmes in ensuring that all staff are appropriately trained to undertake their jobs effectively, and also in the awareness of Members and Officers to the prevention and detection of fraud and corruption.
- 11.3 This is particularly important for employees involved in internal control systems and particularly the Internal Auditor.
- 11.4 It is the Council's aim to ensure that all Officers are supported in their learning and development needs, including the provision of appropriate induction training, access to relevant training opportunities, annual appraisals and the regular review of learning and development needs.
- 11.5 It is also important that all managers and staff are aware of the Policy. The Policy will be made available to all members of staff via the policy folders in each operational building, and will also be incorporated into the induction pack for new members of staff. All managers have been briefed on the implications of the Policy and any changes to the Policy will be reported to the senior officer Performance Management Group.

12.0 Review of the Policy

- 12.1 It is considered that this Policy is relevant to the current requirements of the Council in relation to the prevention and detection of fraud and corruption and

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that the Council has in place a clear network of systems, internal controls and procedures in place to assist it in the prevention and detection of fraud and corruption.

- 12.2 However it is important that these arrangements keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.
- 12.3 It is also recognised that the development of information technology progresses at speed, however it is considered that the spirit of this policy would apply to any new and innovative technology or processes used as part of any fraud and corruption against the Council.
- 12.4 The Finance Manager (Accountant) will undertake an annual review of the Council's anti fraud and corruption arrangements and will update the Policy as required. Any amendments will be reported to the Council's Policy and Resources Committee.

Fraud and Corruption Reporting and Investigation Procedure

1.0 INTRODUCTION

- 1.1 Ferryhill Town Council is committed to the values of honesty, integrity, openness and fairness and operates a zero tolerance attitude to fraud and corruption.
- 1.2 It is therefore important for all Members, managers, employees and the members of the general public to feel that they can report any concerns or suspicions regarding fraud and corruption and to be aware of the procedure for doing so.
- 1.3 This procedure note therefore sets out the process for reporting any suspicions of fraud and corruption and also explains how the Council will then respond and investigate.
- 1.4 The procedure should be read in conjunction with the Council's Confidential Reporting Policy and Complaints Policy and Procedure

2.0 Actions Constituting Fraud and Corruption

- 2.1 To help you determine whether your concern or suspicion may involve fraud or corruption, the following list provides some common examples of what constitutes fraud and corruption:-
 - Theft of Council property
 - Unauthorised use of public funds
 - Forgery or deliberate alteration of any document e.g. cheque
 - Destruction or removal of records
 - 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.

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2.2 However, fraud and corruption can constitute many types of unacceptable behaviour and the above list is not exhaustive. Therefore, if in doubt, please do not hesitate to raise your concern or suspicion using this procedure.

3.0 Reporting Suspected Fraud

3.1 Suspected fraud can be discovered in a number of ways but in all cases it is important that Members, employees and the general public feel able to report their concerns and are also aware of the means by which they are able to do so.

3.2 If a member of staff discovers a suspected fraud, then it must be reported, as a matter of urgency, either in person or in writing, to your manager. However, if for whatever reason, you do not feel able to report the matter to your own manager, then you may report your suspicion, in confidence, to any other manager.

3.3 If a Member or member of the public discovers a suspected fraud, then it must be reported, as a matter of urgency, either in person or in writing, directly to the Town Clerk.

3.4 It is crucial that the notifying person does not feel threatened in any way in notifying the suspected fraud. As far as possible the Council undertakes to protect the identity of such persons and not to release the source of notification at any time during the subsequent investigation. Please refer to the Confidential Reporting Policy for further details.

3.5 Whenever a manager receives a report of a suspected fraud they will aim to establish as many of the details and facts as possible, via discussion with the notifying member of staff. The manager will then formally report the incident to the Town Clerk and Internal Auditor, who will determine what further action needs to be taken.

3.6 The Town Clerk is ultimately responsible for all operations of the Council and as such can also be contacted directly by any member of staff regarding suspicions they may have.

3.7 If any suspicion involves the Town Clerk then the Internal Auditor may be contacted directly.

4.0 Investigation Process

4.1 Once fraud is suspected, it is crucial that any investigation is conducted in a professional and prompt 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 guilt until proved.

4.2 The Council's Internal Auditor is responsible for reviewing and reporting on the adequacy of the Council's internal systems, controls and procedures. As part of this responsibility, the Internal Auditor is also the usual means of assisting in the investigation of cases of suspected fraud.

- 4.3 For each notified suspicion, and depending on who may be the subject of the suspicion, there will be a Fraud Investigation Group established made up of three staff. This will always include the Internal Auditor and two others from the Town Clerk, Finance and Administration Manager and relevant Service Manager. The Chairman of the Policy and Resources Committee will be consulted.
- 4.4 The above Fraud Investigation Group, in consultation with the Council's Human Resources Consultant, must initially assess whether there is a need for any employee to be suspended. Any such decision should be kept under review at all stages of the investigation
- 4.5 The Group will first identify an action plan for the management of the investigation i.e. what needs to be done, by whom, the timetable, the reporting process and the need to ensure that strict confidentiality is maintained at all times.
- 4.6 The Internal Auditor will usually carry out any further investigative work and evidence gathering on a day-to-day basis. The Internal Auditor 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.
- 4.7 The Internal Auditor will also ensure that 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
- 4.8 The Internal Auditor will also ensure that all interviews are conducted in the right manner and in particular that the requirements of the Police and Criminal Evidence Act are complied with when undertaking any interviews with suspects.

5.0 Liaison with External Audit and the Police

External Audit

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- 5.1 The SAPPB have a responsibility, by law, to review, in accordance with the Code of Audit Practice for Local Authorities in England and Wales, the arrangements made by Councils to prevent and detect fraud.
- 5.2 The SAPPB also review the adequacy of measures taken by the Authority to limit the possibility of corrupt practices. As such the SAPPB will investigate any concerns that are brought to their attention in respect of fraudulent or corrupt activity.
- 5.3 All local authorities have a duty to report all suspected frauds to its external auditors. This will be done by the Town Clerk or Finance and Administration Manager at the earliest opportunity.

Police

- 5.4 The experts at investigating fraud are the Police who will also advise on the likely outcome of any intended prosecution.
- 5.5 Initial contact with the Police should only be undertaken following consultation between the Town Clerk and the Chairman of the Policy and Resources Committee.
- 5.6 If the Police decide a formal investigation is necessary, all employees should cooperate fully with any subsequent requests or recommendations. All contact with the Police following their initial involvement will usually be via the Town Clerk.
- 5.7 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 that of the Police will be coordinated to make maximum use of resources and information.

6.0 Formal Reporting of Fraud Investigations

- 6.1 At the end of the investigation, a report should be produced which will set out the findings of the investigation, conclusions drawn from those findings, and will be the definitive document on which management (in a disciplinary situation) and possibly the Police (in a criminal situation) will base their initial decisions.
- 6.2 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

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- Additional work required on system or internal control weaknesses identified during the investigation.

- 6.3 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.
- 6.4 The Council will give 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 it to someone else, or where the case is subject to any legal constraints.