



## **Introduction**

Shropshire and Wrekin Fire Authority employs over 600 staff, and manages a revenue budget of over £20m per year. In administering its responsibilities, the Authority is set against fraud and corruption, whether it is attempted from inside or outside of the organisation. To this end, it is committed to an effective anti-fraud and corruption strategy designed to

- encourage prevention
- promote detection and
- identify a clear pathway for investigation.

This strategy is based on a series of comprehensive and inter-related procedures designed to prevent, detect and deter fraud and to take effective action against any attempted or actual fraudulent act affecting the Authority.

## **Scope**

It is expected that all officers (permanent and temporary) and Members of the Authority will lead by example, and ensure adherence to legal requirements, rules, procedures and practices.

The Authority also expects that the individuals and organisations that it comes into contact with (i.e. suppliers, contractors, service providers and consultants) will act towards the Authority with integrity and without thought or actions involving fraud and corruption.

## **Culture**

The Authority's employees are an important element in its stance on fraud and corruption, and they are positively encouraged to raise any concerns that they may have on these issues where they are associated with the Authority's activity.

The Authority's Brigade Order, "Reporting of Illegality and Malpractice (Whistleblowing)" gives details about the support and safeguards that are available to those who do raise concerns.

Members of the public can also report concerns through the Authority's complaints procedure, the District Auditor or the Local Government Ombudsman, or, where the conduct of Members is concerned, through the Standards Board for England.

The Authority participates in the National Fraud Initiative, the Audit Commission's bi-annual data matching exercise which seeks to detect fraudulent payments from the public purse. In addition, the Authority proactively incorporates anti fraud work into its Internal Audit plans.

## **Prevention**

Officers of the Authority are recruited in accordance with Human Resources guidelines documented in Brigade Orders, and are subsequently expected to adhere to the Authority's procedures, practices and policies.

Officers who are members of professional bodies must follow that body's Code of Conduct. Officers may also voluntarily register membership of other bodies. The Authority's Brigade Order "Gifts and Hospitality" outlines the procedure to be followed by officers, if they receive gifts or hospitality from a supplier or other stakeholder.

Members must sign an undertaking to abide by the Authority's Code of Conduct and any breaches of this Code are dealt with by the Standards Board for England. Under the Code Members must complete a register of their financial and other interests, which is available for inspection by the public. The Fire Authority also has in place a detailed Protocol on Gifts and Hospitality for Members.

The agenda for every meeting of the Authority includes an item on declarations of interest, at which point Members must declare if they have a personal or prejudicial interest in any business to be considered at that meeting. If the interest is prejudicial the Member must leave the room when that item is considered. Members are also required annually to declare any related party transactions.

Financial regulations and standing orders relating to contracts and for the regulation of business are in place to ensure that Members and officers act in accordance with best practice when dealing with the Authority's affairs. The Authority has a statutory duty under Section 151 of the Local Government Act 1972 to make arrangements for the proper administration of its financial affairs, and ensure that one of its officers has responsibility for the administration of these affairs. The Authority's designated Chief Finance Officer is the Treasurer. In his absence the Principal Accountant acts as the deputy section 151 officer.

The Authority has developed systems and procedures which incorporate efficient and effective internal controls and which include adequate segregation of duties. The Treasurer is responsible for the operation and documentation of such systems. Their existence and appropriateness is independently reviewed and reported upon by Internal Audit Services at Shropshire County Council.

## **Reporting of Financial Malpractice**

The Authority is committed to ensuring the prevention and detection of fraud and corruption, and will endeavour to investigate all potential occurrences in a prompt and timely manner.

In the event that an employee is concerned about suspected unlawful conduct, they should speak in the first instance to their line manager, or, if this is not appropriate, to a senior manager.

Senior management are responsible for following up any allegation of fraud or corruption received, and will be expected to deal with it urgently, referring it to the Treasurer, or, if this is not appropriate, to Internal Audit Services.

The Treasurer has statutory duties in relation to financial administration and stewardship on behalf of the Authority. Section 114 of the Local Government Finance Act 1988 requires the Treasurer to report to the Authority, if one of its officers

- has made, or is about to make a decision, which involves incurring unlawful expenditure
- has taken, or is about to take, an unlawful action, which has or would result in a loss or deficiency to the Authority
- is about to make an unlawful entry in the Authority's accounts

Procedures are in place within Internal Audit Services to investigate any allegations presented to them. The Treasurer, together with the Authority's Internal Auditors, will

- deal promptly with the matter
- record all evidence received
- ensure that evidence is sound and adequately supported
- ensure security of all evidence collected
- contact other agencies where necessary, e.g. the Police
- implement the Authority's disciplinary procedures where appropriate

## **Conclusion**

This Strategy demonstrates that Shropshire and Wrekin Fire Authority has systems and procedures in place to assist in the fight against fraud and corruption.

The Strategy will be brought to the attention of all employees and members, and will be reviewed regularly to ensure that its contents remain up-to-date.