

Version Control

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1. Anti-Fraud, Bribery and Corruption Statement

Sefton Council is committed to the protection of public funds and seeks to fulfil its responsibility to reduce the risk of fraud, bribery and corruption through an integrated approach which includes deterrence, prevention, detection and investigation of incidences.

Where fraud, bribery or corruption is identified, whether from internal or external sources, appropriate action will be taken as necessary. This may include disciplinary and/or legal action.

The Council's framework for managing the risk of fraud includes a commitment to:

- maintain an anti-fraud culture across the organisation.
- minimise opportunities for fraud, bribery and corruption through effective systems, procedures and controls.
- maintain effective systems and procedures for the detection of fraud, corruption and bribery.
- investigate confirmed reports of fraud, bribery and corruption in an appropriate manner.
- report incidents of fraud, bribery and corruption to the appropriate authorities as appropriate
- ensure staff are aware of the risks of fraud, bribery and corruption and their obligations.
- impose sanctions and recovering losses where fraud, bribery and corruption is identified.

I urge all employees, members, contractors, partners and members of the public to assist the Council in tackling fraud, bribery and corruption in order to ensure that financial resources are utilised in the areas where they are needed most.

Phil Porter

Chief Executive

2. Introduction

- 2.1 Sefton Council (“the Council”) is required by law to protect the public funds it administers.
- 2.2 The Council may share information provided to it with other bodies responsible for auditing, administering public funds or where undertaking a public function, in order to prevent and detect fraud.
- 2.3 The Anti-Fraud, Bribery and Corruption Policy (“the Policy”) sets out the Council’s approach to managing the risk of fraud, bribery and corruption, both internally and externally, and applies to all individuals who work for the Council e.g. employees, members etc. and those who have dealings with the Council e.g. partners, suppliers, contractors, service users, customers etc.
- 2.4 This Policy includes details of the Council’s strategy in preventing, detecting, investigating fraud, bribery and corruption. It provides guidance on how any individual can report, in confidence, any suspected fraudulent or corrupt activity.
- 2.5 Fraud continues to pose a major financial threat to local authorities. Every pound stolen means there is less to spend on providing key services to support our local communities, like caring for our adults and children most at risk, collecting the bins and keeping our transport networks running. Fraud is a drain on local authority resources and can lead to reputational damage.
- 2.6 Due to tight budget constraints within local government, it is more important than ever for the Council to seek to minimise the risk of losses through fraud.
- 2.7 The term “fraud” typically describes activities such as theft, corruption, money laundering, conspiracy, bribery and extortion. Definitions of Fraud, Bribery and Corruption are outlined in Appendix 1. “Fraud” will be used throughout this policy document for convenience.
- 2.8 The UK Fraud Act 2006 sets out three ways in which the crime can be committed: -
 - Fraud by false representation
 - Fraud by failing to disclose information.
 - Fraud by abuse of position

In each case the conduct must be dishonest with an intention to make gain or to cause loss to another party.

3. Expected Behaviour

Employees and Members

- 3.1 All members and employees are required to demonstrate the highest standards of honesty, openness and integrity at all times. This includes reading, understanding and compliance with the provisions of the Employee [Code of Conduct \(smbc.loc\)](#) and Members' Codes of Conduct (chapter 2, [SMBC Constitution - Jan.2023.pdf \(sefton.gov.uk\)](#) which set out expected behaviour requirements including the declaration of:
- Additional employment
 - Personal/pecuniary interests
 - Gifts, hospitality and favours
- 3.2 The Code of Conduct for Members is based on the Nolan Committee's 7 principles of Public Life which include Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership. Further explanation of these principles is provided in Appendix 2.
- 3.3 Employees who are members of professional bodies will also be guided in accordance with their body's own standards of behaviour.

The Public and Other External Parties

- 3.4 Members of the public, partners, suppliers, contractors and any other external parties who have dealings with the Council are also expected to act with integrity and honesty in any dealings they have with the Council.

4. Deterrence Mechanisms

- 4.1 The Council will employ a variety of measures to deter potential fraudsters from committing or attempting fraudulent or corrupt acts including bribery, whether they are internal or external to the Council.
- 4.2 These include: -
- Publicising that the Council is determined to reduce the risk of fraud, bribery and corruption e.g., clauses in contracts; Council Tax, Business Rates and Housing benefit claim forms; Social Care Financial assessments; publications; committee reports; website etc.

- Where applicable claim/application forms will inform service users that their data will be shared in order to prevent and detect fraud and include details of the ability to prosecute as applicable.
- Acting firmly and decisively when fraud, bribery and corruption are suspected, also taking appropriate action where the case is proven e.g., termination of contracts, dismissal, reporting to the police and prosecution.
- The operation and advertising of a Council Tax fraud hotline and national fraud helpline.
- The operation and advertising of confidential reporting (“whistleblowing”) and complaints procedures.
- Reporting details of detective and investigative fraud work to the Audit and Governance Committee.
- Potential press coverage of criminal proceedings resulting in a successful prosecution.
- Taking action to affect the maximum recoveries for the Council e.g., through agreement, court action, penalties, insurance and any other appropriate methods.

5. Prevention

Governance, Risk Management and Internal Control

- 5.1 Governance can be described as “the systems and processes, the cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities”.
- 5.2 The Council’s governance arrangements seek to minimise the risk of fraud, bribery and corruption through effective leadership and management and development of a culture of openness and transparency. The Council’s rules, policies and procedures are also integral part of the system of governance and risk management. These are set out in Appendix 4. Whilst the list is not exhaustive it serves to demonstrate the wide range of measures that have been established.
- 5.3 There are a number of roles and responsibilities which are integral to the promotion of a culture which seeks to minimise instances of fraud, bribery and corruption and maintain adequate risk management and internal control arrangements, as follows: -

- Chief Executive Officer
- Audit and Governance Committee
- Members
- Section 151 Officer
- Monitoring Officer
- Chief Internal Auditor
- Internal Audit
- Other Teams
- Managers
- External Audit
- Council Employees

5.4 Further details of these roles and their responsibilities in relation to the minimisation of fraud, bribery and corruption are detailed in Appendix 3.

Fraud Alerts

5.5 Internal Audit receives fraud warnings from other organisations, most notably fraud bulletins provided by the National Anti-Fraud Network. On receipt of these bulletins, the appropriate personnel are notified, and action taken as appropriate to detect and prevent any potential instances.

5.6 Where necessary the alert may require wider notification to the whole Council and possibly the general public. In these instances, an alert will be published as necessary on the Council's Intranet and/or website as appropriate.

6. Detection

Internal Reporting

6.1 The Council encourages its employees to report concerns about fraud, bribery and corruption. Some examples of types of fraud are outlined in Appendix 5. Normally such reports will be made via the employee's line manager but, if necessary, there are alternative routes available, including: -

- Chief Executive
- Monitoring Officer
- Section 151 Officer
- Heads of Service
- Chief Internal Auditor

6.2 Details of types of risk factors that may either alone or cumulatively with other factors suggest the possibility of fraud, which may warrant further investigation are shown in Appendix 6.

6.3 Employees must feel free to report their concerns without fear of intimidation. The Council has a Whistleblowing Policy to reassure individuals that it is safe and acceptable to raise any concern about malpractice at an early stage in the certainty that it will be treated and investigated with the utmost confidentiality. The policy also provides assurances that there will be protection from reprisals if the concern has been raised in good faith. However, it should be emphasised that abusing this process by raising unfounded, malicious allegations will be treated as a serious disciplinary matter. The policy applies to all individuals who work for the Council, whether full-time or part-time, employed through an agency or as a volunteer.

- Whistleblowing Policy and Procedures

<http://intranet.smbc.loc/personnel/policies-and-procedures/conduct-in-the-workplace/whistleblowing-policy.aspx>

External Referrals

6.4 The public or any parties which the Council deals with can raise concerns by submitting details of the concern via the Council's Whistleblowing Referral process.

6.5 Housing Benefit and Council Tax are amongst the main areas for fraud in the Council. Referral for potential Council Tax fraud should be reported to the Council's Revenues and Benefit Service through the on-line portal on the Sefton website or through the Council Tax fraud hot line 0151 934 4312; by post to Sefton Council P.O. BOX 21 Bootle Merseyside L20 3US. Details are included on the Council's website: -

<https://www.sefton.gov.uk/advice-benefits/benefit-and-Council-tax-fraud.aspx>

6.6 As of 1 October 2015, responsibility for the investigation of Housing Benefit fraud transferred to the Department for Work and Pensions. To report someone, you think is committing benefit fraud contact the National Benefit Fraud Hotline 0800 854 440 or on line <https://www.gov.uk/report-benefit-fraud>

- 6.7 The Council has procedures for administering complaints which are directed via the relevant route according to the nature of the complaint. This includes specific complaints against members, social care, schools and consultations. Further information is available on the Council’s website.

<https://www.sefton.gov.uk/your-council/consultations-complaints-feedback/compliments-comments-and-complaints>

- 6.8 Complaints may also be submitted to the Local Government and Social Care Ombudsman. For more information visit <https://www.lgo.org.uk/make-a-complaint>

Member Complaints

- 6.9 Complaints made against members should be made using the “Complaint Form – Code of Conduct for Members” on the Council’s website in the “Consultations, complaints and feedback” section.

<https://forms.sefton.gov.uk/codeofconduct/>

- 6.10 If a member is approached or advised of a concern regarding fraud, bribery or corruption, the member should follow the outlined in section 6.1 Internal Reporting.

Data Matching/Sharing

- 6.11 The Government’s Cabinet Office is responsible for carrying out data matching exercises. Data matching involves comparing computer records held by one body against other computer records held by the same or another body to see how far they match. This is usually personal information. Computerised data matching allows potentially fraudulent claims and payments to be identified.
- 6.12 The Council provides data to the Government’s Cabinet Office for matching to other data sources as part of the National Fraud Initiative (NFI).
- 6.13 The NFI is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. This may identify anomalies which may be indicators of fraud or error e.g., Council Tax or Payments to Care Homes.
- 6.14 The use of data by the Cabinet Office in a data matching exercise is carried out with statutory authority under Part 6 of the Local Audit and Accountability Act 2014 (Schedule 9). It does not require the consent of the individuals concerned under the Data Protection Act 1998.
- 6.15 Data matching by the Cabinet Office is subject to the National Audit Office - Code of Audit

Practice.

- 6.16 Periodically, information is also obtained from credit reference agencies to provide additional information which assists in the detection of fraud e.g., Council Tax.
- 6.17 Where a match is found it may indicate that there is an inconsistency which requires further investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out.

Other fraud prevention and detection work

- 6.18 The Council may also use information provided to prevent and detect fraud in any of our systems and may supply information to credit reference agencies for such purposes. Information held or received may also be used to verify information given in application forms.

7. Investigation

- 7.1 The Council will conduct investigations as appropriate in accordance with the law and internal policy requirements.
- 7.2 Any incidents involving employees will be dealt with in accordance with the Employee Disciplinary Procedures and Guidelines: -

<http://intranet.smbc.loc/personnel/policies-and-procedures/conduct-in-the-workplace/disciplinary-procedures-and-guidelines.aspx>
- 7.3 Reports of incidents involving elected members will be dealt with in accordance with the Member Complaints Procedures.
- 7.4 The Council seeks to ensure that there is consistent treatment of any matters referred and that all investigations are carried out thoroughly.
- 7.5 If there is a suspicion of criminal activity, the investigators may contact the police and seek advice regardless of whether it involves an employee, member or individual external to the Council. Internal investigation will progress alongside any criminal investigations conducted by the police.
- 7.6 Options for redress may include recovery of monies and/or assets through various means available to Council and where a fraud has been committed by contractor, termination of the contract.

8. Training and Awareness

- 8.1 The Council recognises that the continuing success of its Anti-Fraud, Bribery and Corruption Policy and its general credibility will depend largely on the effectiveness of programmed training, communication and responsiveness of officers throughout the organisation.
- 8.2 Communication of this Policy will be included in induction training, both for elected Members and new employees of the Council.
- 8.3 Awareness will be raised by publishing this Policy on the Council's intranet and its website.
- 8.4 Sefton Council staff have also been requested to take extreme care in terms of their online activity, particularly where they receive suspicious or unsolicited emails.

Appendix 1

Fraud, Bribery and Corruption Definitions

Term	Definition
<p>Fraud</p>	<p>The intentional distortion of financial statements or other records which are carried out to conceal the misappropriation of assets or otherwise for gain.</p> <p>The UK Fraud Act 2006 identifies 3 categories of fraud:</p> <ul style="list-style-type: none"> • False Representation • Failure to Disclose Information • Abuse of Position
<p>False representation</p>	<p>A person dishonestly makes a false representation to make a gain for themselves (or others) or to cause loss to another person. A representation is false if it is untrue or misleading and the person making it knows that it is, or might be, untrue or misleading.</p> <p>Example: Where an individual falsely claims to be the only adult living in the property in order to be eligible for a Council Tax Sole Occupier Discount.</p>
<p>Failure to Disclose Information</p>	<p>A person fails to disclose to another person, information which they are under a legal duty to disclose in order to make a gain for themselves (or others) or to cause loss to another person.</p> <p>Example: Where an individual fails to disclose all relevant financial interests in order to qualify for a benefit/reduction.</p>
<p>Abuse of Position</p>	<p>A person occupies a position in which they are expected to safeguard, or not act against, the</p>

	<p>financial interests of another person and then dishonestly abuses that position in order to make a gain for themselves (or others) or to cause loss to another person.</p> <p>Example: Where a staff member procures goods and services through the Council's accounts for their own benefit.</p>
Bribery	<p>An inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage.</p> <p>The UK Bribery Act 2010 defines bribery in four categories:</p> <ul style="list-style-type: none"> • Making a Bribe • Accepting a Bribe • Bribery of Foreign Public Officials • Failure to Prevent a Bribe <p>Example: Where a staff member involved in the award of a contract receives a personal payment from a supplier/contractor for the award of the contract.</p> <p>Employees convicted under the UK Bribery Act 2010 can face a maximum penalty of ten years imprisonment and/or a large fine.</p>
Making a Bribe	<p>Financial or other advantage "to another individual in exchange for "improperly" performing a "relevant function or activity".</p>
Accepting a Bribe	<p>Requesting, accepting or agreeing to accept "financial or other advantage", in exchange for improperly performing such a function or activity.</p>
Bribery of Foreign Public Officials	<p>A person will be guilty of this offence if they promise, offer or give a financial or other advantage to a foreign public official, either directly or through a third party, where such an advantage is not legitimately due.</p>

<p>Failure to Prevent a Bribe</p>	<p>Failure by a commercial organisation, to prevent a bribe being paid for or on its behalf. It will be a defence if the organisation has “adequate procedures” in place to prevent bribery.</p>
<p>Corruption</p>	<p>The abuse of entrusted power, for personal, private or political gain can be committed in a number of ways including through bribery.</p> <p>For example, where an employee in a position of power uses their authority to make a decision which benefits them or an associate e.g., planning application approval despite legitimate objections.</p>

Appendix 2

Nolan Committee – 7 Principles of Public Life

Selflessness

Holders of public office take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in their performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

Appendix 3

Key Roles and Responsibilities for Minimising the Risk of Fraud, Bribery and Corruption.

Chief Executive Officer	Ultimately accountable for the effectiveness of the Council's arrangements for countering fraud and corruption.
Councillors	To comply with the Members Code of Conduct and related Council policies and procedures, to be aware of the possibility of fraud and corruption and theft, and to report any genuine concerns accordingly.
Audit and Governance Committee	The role of the Audit and Governance Committee includes consideration of the Council's internal control systems, risk management and corporate governance issues. The committee is also responsible for monitoring the implementation and effectiveness of the Council's policies on whistleblowing, fraud, bribery, corruption, money laundering and the Council's complaints process and review as necessary.
Section 151 Officer	The Council has appointed an officer with the statutory responsibility under Section 151 of the Local Government Act 1972 "to ensure the proper arrangements of the Council's financial affairs". To ensure that the Council has adopted an appropriate anti-fraud strategy, there is an effective internal control environment in place and there is an adequately resourced and effective internal audit service to deliver "counter fraud" work.
Monitoring Officer	The Council has appointed an officer with the statutory responsibilities under Section 5 of the Local Government and Housing Act 1989. The Monitoring Officer's duties include.

	ensuring that the Council acts within the law, promotion of high standards of conduct amongst members, conducting investigations where required and maintenance and operation of the Confidential Reporting (“Whistleblowing”) Policy
Chief Internal Auditor	The Head of Risk and Audit Services in their role of Chief Internal Auditor is responsible for giving an objective and evidence-based opinion on all aspects of governance, risk management and internal control. This includes controls relating to the prevention and detection of fraud and corruption.
Risk and Audit Services	Section 5 of the Accounts and Audit Regulations 2015 states “a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”. To this end the Council’s Risk and Audit Services independently examines, evaluates and reports on the adequacy and effectiveness of these processes. The Council’s Risk and Audit Services is also responsible for developing and implementing the Anti-Fraud, Bribery and Corruption Strategy and Policy and monitoring the investigation of any reported issues and ensures that all suspected or reported fraud is dealt with promptly in accordance with the strategy and policy and that action is identified to improve controls and reduce the risk or reoccurrence.
Other Teams	Within the Council there are a number of teams who have a duty to prevent, detect and report instances of fraud e.g., the Revenues and Benefit Service.

<p>Strategic Directors, Heads of Service and Service Managers</p>	<p>It is the responsibility of all Council managers to ensure that the Council’s resources are properly applied on the activities intended. This includes responsibility for the prevention and detection of fraud, bribery and corruption. To promote staff awareness and ensure that all suspected or reported irregularities are immediately referred to the Council’s Risk and Audit Services. To ensure that there are mechanisms in place within their service areas to assess the risk of fraud, theft, corruption and bribery and to reduce these risks by implementing strong internal controls.</p>
<p>External Audit</p>	<p>Statutory duty to ensure that the Council has adequate arrangements in place in relation to the prevention and detection of fraud, corruption and theft.</p>
<p>Council employees</p>	<p>To comply with Council policies and procedures, to be aware of the possibility of fraud, corruption and theft and to report any genuine concerns to their managers, Risk and Audit Services or via the fraud reporting or whistle blowing procedures.</p>
<p>Public, Partners, Suppliers, Contractors and Consultants etc.</p>	<p>To be aware of the possibility of fraud against the Council and report any genuine concerns or suspicions via the on-line reporting procedures.</p>

Appendix 4

The Council's Rules, Policies, Procedures and Codes of Conduct

The Council's main rules and procedures aimed at preventing fraud, bribery and corruption are as follows:

- a) Financial Procedure Rules (set out in the Constitution)
- b) Contract Procedure Rules (set out in the Constitution)
- c) Code of Conduct for Members (set out in the Constitution)
- d) Conduct in the Workplace procedures <http://intranet.smbc.loc/personnel/policies-and-procedures/conduct-in-the-workplace.aspx>
- e) Code of Conduct for Members and Officers Dealing with Planning Matters (set out in the Constitution)
- f) Responsibility for Functions (set out in the Constitution)
- g) Recruitment and Selection Procedures <http://intranet.smbc.loc/personnel/policies-and-procedures/recruitment-and-selection.aspx>
- h) Confidential Reporting ("Whistleblowing") Policy <http://intranet.smbc.loc/personnel/policies-and-procedures/conduct-in-the-workplace/whistleblowing-policy.aspx>
- i) ICT Acceptable Use Policy <http://intranet.smbc.loc/personnel/policies-and-procedures/conduct-in-the-workplace/ict-acceptable-use-policy.aspx>

Appendix 5

Types of Fraud – some examples

<p>Council Tax Fraud</p>	<p>Claiming Sole Occupier Discount when there is another adult living in the household. For example, their partner.</p> <p>Having discounts and exemptions in place where there is no entitlement. For example, a student household where there are other residents who are not students.</p>
<p>Business Rate Fraud</p>	<p>Failing to notify us of a change in circumstances. For example, occupying or vacating a property.</p> <p>Falsely claiming an exemption or relief from paying business rates. For example, claiming Small Business Rate Relief where there are multiple businesses located in other Local Authority areas.</p>
<p>Council Tax Reduction Fraud</p>	<p>Failing to declare a change in circumstances. For example, starting work or an increase in wages earned so that the amount of Council Tax reduction is higher than it should be.</p> <p>Where people do not tell us about all their income, savings, capital or another property they own.</p>
<p>Housing Benefit Fraud</p>	<p>False claims by homeowners - this is where the owner of a property falsely claims housing benefit, stating they do not own the property and they are paying rent for the property, inventing a fictitious landlord and using false rent books and tenancy agreements.</p> <p>Deliberately failing to report a change in their personal circumstances. For example, people who are receiving housing benefit on the basis that they are entitled to Job Seeker's Allowance/Income Support, but who are in fact working (working and claiming)</p>

<p>Adult Social Care Fraud</p>	<p>Direct payments are not being used to pay for the care of the vulnerable adult.</p> <p>The service user has died, but no one informs the Council and so payments continue.</p> <p>Care workers claiming money for time they have not worked or spending the allocated budget inappropriately.</p>
<p>Blue Badge Fraud</p>	<p>Using a badge that does not belong to you or has expired or the badge holder has died, and no one has told the Council.</p>
<p>Expenses Fraud</p>	<p>Involving reimbursement of claims for fictitious expenses. For example, expenses for travel that did not happen or for personal expenses claimed to be for business.</p>
<p>Procurement Fraud</p>	<p>Price fixing between suppliers to secure business or submitting false, duplicated or inflated invoices.</p> <p>Failing to declare an interest in one of the businesses bidding.</p> <p>Making false payments or overpayments to businesses.</p>
<p>Planning Fraud</p>	<p>Providing dishonest information on a planning application. For example, inaccurately describing a proposed development.</p>
<p>Accounting Fraud</p>	<p>The intentional manipulation of the financial statements. For example, overstating assets or not recording liabilities.</p>
<p>Grant Funding Fraud</p>	<p>An attempt by recipients to deceive the grant paying body about the purpose of the money awarded. For example, not spending the monies on the purpose for which it was intended.</p>
<p>Payroll Fraud</p>	<p>Unauthorised changes to a payroll system. For example, the creation of a ghost employee or amendments such as changes to salary payments or allowances.</p>

<p>Employee Fraud</p>	<p>Theft of assets</p> <p>Processing false claims from accomplices.</p> <p>Conducting personal work while being paid by the Council</p>
<p>Cyber Crime</p>	<p>Frauds committed using networks and computers. For example, hacking or phishing.</p> <p>Intentional release of sensitive information or data into the public domain. This may be for the purposes of sabotage or to sell to another party.</p> <p>The most serious consequences for employees involved in cybercrime would arise under the Computer Misuse Act 1980</p>

Appendix 6

Risk Factors

The following are types of risk factors that may either alone or cumulatively with other factors suggest the possibility of fraud, which may warrant further investigation.

Unusual Employee Behaviour	Sudden and unexplained change in lifestyle/living beyond visible means. Personal problems, including financial problems, alluded to but not shared.
Financial Irregularities	Unusual or unauthorised changes to systems/ procedures. Reconciliations that don't balance.
Bad procurement practice	Officers having too much freedom in choosing a preferred supplier. Undisclosed relationship with a company placing bids.
Inadequate Supervision	Employees working late for no obvious reason.
Disorganisation	Missing/amended documentation. Poor work practices, including bending rules, or using 'short cuts'.
Poor corporate culture	Ignoring the fraud indicators. 'Head in the sand'. 'We've never had any problems in the past'.
Poor controls	Lax attitude to controls. Conflicts of Interest not monitored.