

Anti-Fraud, Bribery, Corruption and Whistleblowing Policy: Deterring, preventing and detecting fraud and raising concerns

1. Background

Canterbury City Council takes its responsibilities for protecting public money very seriously.

This policy forms part of that protection by setting out our approach to fraud, bribery and corruption.

It is designed to:

- encourage prevention
- help identify a defined route for investigation

This policy incorporates the requirements of the Economic Crime and Corporate Transparency Act 2023, including the new corporate offence of 'failure to prevent fraud', which came into effect on 1 September 2025. Under this legislation, the Council may be held criminally liable if a person associated with it commits a fraud intending to benefit the organisation and the Council did not have reasonable fraud prevention procedures in place.

2. Channels for reporting concerns and suspicions

The public is encouraged to come forward and give information.

Councillors and employees are also encouraged to report their concerns and suspicions.

Allocations of responsibilities for the overall management of fraud and the procedures staff should follow are in Appendix A.

The council has a procedure to deal with complaints about councillors. They are handled by the Monitoring Officer who receives the complaint and decides what action should be taken.

This may involve consultation with the Independent Person or referral of the matter to a Hearing Panel depending on the circumstances of the complaint.

Suspicions or information specifically concerning potential benefit fraud can be reported to the DWP Fraud Hotline on 0800 854 440 or via their webform.

For other whistleblowing reports, there is a hotline, which is a 24hour answer machine, messages will be picked up. 01304 872 198

3. Introduction

The council requires all staff, councillors and contractors to always act honestly and protect the public resources they are responsible for.

Fraud or bribery are an ever-present threat to these resources.

The purpose of this policy is to set out:

- the definitions of fraud and bribery
- responsibilities for the prevention of fraud and bribery
- procedures to be followed where a fraud or bribery is detected or suspected (see Appendix A)
- training details
- our whistleblowing procedures (see Appendix B)

The scope of this document is concerned only with cases of fraud, bribery and corruption and does not consider other matters of malpractice, which are properly covered by other policies within the council's procedures.

The council no longer has an in-house Benefit Fraud team. All benefit fraud is investigated by DWP.

4. **Definitions**

4.1 In law, a person is guilty of fraud if they are in breach of any of the following:

- False representation
- Failing to disclose information
- Abuse of position

Fraud occurs where a person unlawfully obtains money or other property belonging to another person or organisation by knowingly giving false information or omitting to declare information.

It may include stealing, forgery, and falsification of records.

4.2 There are four key offences under the Bribery Act 2010:

- Bribery of another person
- Accepting a bribe
- Bribing a foreign official
- Failing to prevent bribery

Bribery and Corruption occur when someone offers or accepts a reward to influence a decision or action.

The Bribery Act 2010 makes it an offence to offer, promise or give a bribe and also makes it an offence to request, agree to receive or accept a bribe.

The Act defines a corporate offence or failure by a commercial organisation to prevent bribery that is intended to obtain or retain business or an advantage in the conduct of business for the organisation.

An organisation will have a defence to this corporate offence if it can show that it had in place adequate procedures designed to prevent bribery by or of persons associated with the organisation.

For practical purposes, the term fraud is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

People outside as well as inside the council can perpetrate fraud.

The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as actual fraud.

Associated persons include employees, contractors, agents, subsidiaries, and any individual or entity performing services for or on behalf of the Council

4.3 **Cyber fraud** is where digital equipment has been used to manipulate programs or data dishonestly - for example, by altering, substituting or destroying records, or creating false records - or where the use of an IT system is a material factor in the committing of the fraud.

4.4 The word '**whistleblowing**' in this procedure refers to the disclosure, by staff, of malpractice, illegal acts or omissions at work, whether this disclosure is to someone else in the council or to an external person or organization.

4.5 The word 'whistleblower' in this document refers to the person making the disclosure.

5. **Canterbury City Council's responsibilities**

5.1 The council will develop and maintain effective controls to prevent fraud and bribery and make sure that if it does occur it will be detected promptly.

If fraud or bribery is suspected, a prompt and vigorous investigation will be carried out.

The appropriate legal and disciplinary action will be taken in all cases where it is justified and if necessary, the police will be informed.

The Council's commitment to implementing reasonable procedures:

- **Top-level commitment:** Senior leadership actively support anti-fraud measures.
- **Risk assessment:** Regular assessments of fraud risks across departments and services will be completed.
- **Proportionate controls:** Tailored procedures based on risk level and service area are carried out.
- **Due diligence:** Vetting of third parties and suppliers is completed.
- **Training and communication:** Staff awareness and training on fraud risks and reporting is regularly carried out and updated.
- **Monitoring and review:** Ongoing evaluation of fraud controls and policy effectiveness will continue.

5.2 The council has a range of security policies in place that staff must comply with:

- Employee code of conduct
- Acceptable use policy
- AI policy
- Council Constitution

5.3 Changes to systems and procedures will be made to ensure similar frauds do not happen more than once.

The investigation will always consider if there has been a failure of supervision and if so, appropriate disciplinary action will be taken.

5.4 The council has a system for recording and subsequently monitoring all discovered cases of fraud or bribery.

5.5 The council has established whistleblowing procedures and these are detailed in Appendix B.

6. Line managers' responsibilities

6.1 Fraud and bribery will not be tolerated and it is the responsibility of every officer in the council to ensure it does not occur.

The Bribery Act 2010 states that if a bribery offence is committed with the connivance of a senior officer of the council, then that officer is personally guilty of an offence.

This applies to all those working at team leader level up.

6.2 The council recognises that a key preventative measure in the fight against fraud, bribery and corruption is to take effective steps at the recruitment stage

to establish, as far as possible, the previous record of potential staff, in terms of their propriety and integrity.

In this regard, temporary and contract staff should be treated in the same manner as permanent staff.

- 6.3 Staff recruitment is required to be in accordance with procedures laid down by HR and to obtain written references regarding known honesty and integrity of potential staff before employment offers are made.
- 6.4 Line managers are responsible for making sure an adequate system of internal control exists within their areas of responsibility and controls operate effectively.

The responsibility for the prevention and detection of fraud and bribery, therefore, rests primarily with managers.

There is a need for all managers to assess the types of risk involved in the operations for which they are responsible:

- to review and test the control systems for which they are responsible regularly
- to ensure that controls are being complied with
- to satisfy themselves that their systems continue to operate effectively

Internal Audit is available to offer advice on control issues as necessary.

In terms of establishing and maintaining effective controls it is generally desirable that wherever possible:

- a. there is a regular rotation of staff, particularly in key posts
- b. there is a separation of duties so that control of a key function is not vested in one individual
- c. backlogs are not allowed to accumulate
- d. when designing any new system, consideration is given to building in safeguards against internal and external fraud.

7. Staff responsibilities

- a. All staff are expected to follow any code of conduct recommended by their personal professional institute and also to abide by the council's security policies and code of conduct, which sets out the requirement on personal conduct.
- b. This code forms part of the conditions of service and is referred to in staff contracts of employment.
- c. Where manual records or IT systems are being utilised, all parties are required to comply with the requirements of the General Data Protection Regulation 2018 and the council's suite of information

security policies.

- d. Every member of staff has a duty to ensure public funds are safeguarded, whether they are involved with cash or card payments systems, receipts, stocks or dealings with contractors or suppliers. Staff should alert their line manager where they believe the opportunity for fraud or bribery exists because of poor procedures or lack of effective oversight.
- e. Staff are expected to raise concerns they may have about the way the service is being provided or about possible impropriety or serious breach of procedures.
This can be done via the Whistleblowing procedure (see appendix B).
- f. Under the Bribery Act 2010 it is unacceptable for council officers, councillors or contractors to:
 - i) give, promise to give or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given
 - ii) give, promise to give or offer a payment, gift or hospitality to a government official, agent or representative to “facilitate” or expedite a routine procedure.
 - iii) Accept payment, gift or hospitality from a third party that the officer knows or suspects is offered with the expectation that it will obtain a business advantage for them
 - iv) Retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy.
- g. Councillors and staff can register interests or record any gifts or hospitality on SharePoint by completing the Declaration of Interest form and declare all gifts or hospitality.
If in doubt, refer to Section 11 of the Employee code of Conduct.
These registers are kept to avoid suspicion of any bias or partiality and may be disclosed to the public.
- g. The council would be entitled to consider disciplinary action against the employee raising the allegation in circumstances when:
 - they are shown to have acted maliciously
 - they are acting for personal gain

8. Councillors responsibilities

Councillors are required to operate within:

- Council Contract Standing Orders and Financial Regulations

- The Councillor Code of Conduct set out in the Constitution.
- Sections 94-96 of the Local Government Act 1972.
- Local Authorities Member's Interest Regulations 1992 (SI 618).
- Section 106 of the Local Government Finance Act 1992.

These matters are specifically brought to the attention of councillors in the introduction pack and include the declaration and registration with the Head of Legal Services potential areas of conflict between their council duties and responsibilities and any other areas of their personal or professional lives.

These are also reiterated after every local election with training courses made available for all existing and newly elected councillors.

The council has a Standards Committee, responsible for overseeing, monitoring, reviewing and enforcing the code of conduct for elected councillors.

9. Internal Audit responsibilities

- 9.1 The primary responsibility for preventing and detecting fraud and bribery is that of management through the establishment of a proper controls framework.

Internal Audit provides independent review and assurance levels that the council's risk management, governance, and internal control processes are effective and operating as intended.

This includes regular testing of council policies and processes to ensure they are followed in practice and are fit for purpose.

Internal Audit underpins the council's commitment to good governance, transparency, and accountability. It helps ensure the council is "doing the right things, in the right way, for the communities it serves, in a timely, inclusive, open, honest and accountable manner"

The Internal Audit function operates a risk-based rolling annual audit plan. This means audits are prioritised based on the areas of greatest risk to the council's objectives and operations. And reviewed annually.

Internal Audit reviews the council's arrangements for preventing and detecting fraud, bribery, and corruption. It supports the council's Anti-Fraud, Bribery, Corruption, and Whistleblowing Policy, and investigates suspected breaches or irregularities.

Internal Audit:

- Carries out audit assignments using due professional care and in such a way as to be alert to the possibility of fraud and misconduct.

- Reviews procedures to safeguard assets so as to ensure cost-effective measures are in place to prevent, detect or deter fraud and bribery.
- Ensures the prevention, detection and deterrence of fraud and bribery are also taken into account when new systems are designed or changes made to existing systems.
- Provides help where required by management, in the investigation of fraud or bribery, but with a clear understanding that this is not the primary audit role.

9.2 Internal Audit reviews, on a regular basis, the way Canterbury City Council deals with fraud and corruption.

- To ensure the systems in place in the council are effective at preventing and highlighting attempted fraud, Internal Audit completes a plan of work, based on a strategic audit plan of three to five years, which aims to cover all risk areas.
In addition, specific workaround areas which are key to the council's operations or which are vulnerable to attempted fraud, are audited each year.

10. Voluntary organisations' responsibilities

If attempted fraud is suspected or uncovered by any of the voluntary organisations in receipt of funding from the council, management of the organisation should immediately contact the Director of Finance and Procurement who will then advise on whether Internal Audit or other council sections should be involved in the investigation or whether the voluntary organisation should take responsibility for the investigation themselves.

Voluntary organisations will be encouraged to follow the council's robust line on the prosecution of staff who commit fraud.

This policy document will be issued to all voluntary organisations in receipt of the councils funding.

If attempted fraud against Canterbury City Council by a voluntary organisation is suspected or uncovered as part of the programme of monitoring visits, the council's policy of prompt and vigorous investigation will apply.

11. Personal conduct

As stewards of public funds, officers must have, and be seen to have, high standards of personal integrity. Staff should not accept gifts, hospitality or benefits of any kind from a third party that might be seen to compromise their integrity.

12 Internal controls

- a. Under the Local Government Act 1972 the Director of Finance and Procurement has a duty to ensure that there is an adequate process of Internal Audit to ensure the independent appraisal of the council's systems of internal control, practices and systems.
- b. The financial regulations contained in the council's Constitution, Contract Standing Orders and Code of Practice for Contracts, outline the procedures and responsibilities of staff in relation to the council's financial activity are available on council's webpage. These include guidance relating to bribery.
- c. The Director of Finance and Procurement will, where appropriate, develop Financial Codes of Practice and guidance to maintain high standards of financial administration.
- d. The council has developed and is committed to continuing with systems and procedures that incorporate efficient and effective internal controls and which include adequate separation of duties.
- e. There is a requirement for the annual accounts to include a corporate governance statement to be certified by the Joint Chief Executives and Leader of the Council.
- f. The council will ensure any inquiry examining allegations and incidents regarding fraud, bribery and corruption or financial malpractice is legal and meets professional standards and those whistleblowers raising a genuine concern are afforded protection in accordance with the law.

13. Combining with others

- a. An essential part of maintaining a positive approach to tackling fraud is to maintain good working relationships with other bodies administering public funds, or with investigation responsibilities.

These include:

- The police
 - Society of Financial Officers
 - Auditor Networks
 - District Audit Groups
 - External Auditors
 - Department for Work and Pensions
 - Jobcentre Plus
 - Other local authorities
- b. The council also participates in the National Fraud Initiative, which is a data matching exercise largely regarding housing benefit claimants, housing tenants and suppliers and which complies with data protection requirements and employees. Other areas covered include:

- Benefits
- Payroll and pensions
- Creditors
- Taxi drivers
- Transport permits
- Electoral Roll
- Council Tax

14. Detection and investigation

- 14.1 The formation of preventative systems, particularly internal control systems within the council, has been designed to provide indicators of any fraudulent activity, although generally they should be sufficient in themselves to deter fraud.
- 14.2 It is often the alertness of staff, councillors and the public to indicators of fraud, bribery and corruption that enables detection to occur and the appropriate action to take place.
- 14.3 Despite the best efforts of managers and auditors many frauds or incidents of bribery are discovered by chance or by tip-off or whistleblowing.

The council has in place arrangements to enable such information to be properly dealt with.

- 14.4 Directors are required by Financial Regulations to report all suspected irregularities to the Director of Finance and Procurement.

Reporting is essential to the Anti-Fraud, Bribery and Corruption Policy and:

- ensures the consistent treatment of information
 - facilitates proper investigation by an experienced audit team.
 - ensures the proper implementation of a fraud response investigation plan
- 14.5 Depending on the nature and anticipated extent of the allegations, the Internal Audit service will normally work closely with management and other agencies such as the police to ensure that all allegations and evidence is properly investigated and reported on.
- 14.6 The council's disciplinary procedures will be used where the outcome of the audit investigation indicates improper behaviour.
- 14.7 The council will normally wish the police to be made aware of and to independently prosecute offenders where financial impropriety is discovered, including bribery. Referral to the police is a matter for the Director of Finance and Procurement and relevant Directors.

14.8 Any benefit fraud investigation must be made in accordance with statutory requirements.

15. Training and induction

15.1 The council recognises that the continuing success of its Anti-Fraud, Bribery and Corruption Strategy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of staff throughout the organisation.

15.2 To facilitate this councillors and staff receive training at induction. All staff are required to undertake refresher training every three years.

15.3 Investigation of fraud, bribery and corruption pivots on the council's Internal Audit service. It is apparent, therefore, staff involved in this work should also be properly and regularly trained. The training plans of audit staff will reflect this requirement.

15.4 Staff in the authority will be trained in fraud awareness and anti-fraud and corruption procedures, and this training will be reinforced regularly. It is the responsibility of chief officers to ensure that all staff are properly trained.

16. Conclusion

16.1 The council has in place a clear network of systems and procedures to assist it in the fight against fraud, bribery and corruption.

It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.

Therefore, the council maintains a continuous overview of such arrangements.

In the event of a fraud committed by an associated person, the Council will seek to rely on the statutory defence that it had reasonable procedures in place to prevent such conduct, as defined under section 204 of the ECCTA

17. Alignment with the Public Authorities (Fraud, Error and Recovery) Act 2025

Canterbury City Council is committed to upholding the principles and powers introduced under the Public Authorities (Fraud, Error and Recovery) Act 2025, which strengthens the ability of public bodies to prevent, detect, and recover losses from fraud and error.

In accordance with the Act, the council will:

- Lawfully share data with other public authorities and relevant agencies to identify and prevent fraud, in line with data protection legislation.

- Support investigations involving the search, seizure, and recovery of assets obtained through fraudulent means, where authorised.
- Apply civil penalties or administrative sanctions where appropriate, in addition to pursuing disciplinary or criminal proceedings.
- Conduct eligibility checks both before and after the disbursement of public funds to ensure proper use of resources.
- Maintain transparency and proportionality in all anti-fraud actions, ensuring they are subject to internal oversight and ethical standards.
- Collaborate with the Public Sector Fraud Authority (PSFA) and other national bodies to strengthen fraud prevention and recovery efforts.

These commitments enhance the council's existing anti-fraud framework and ensure compliance with national standards for protecting public funds.

18. Cybersecurity and Digital Fraud Prevention

Canterbury City Council recognises digital systems are essential to delivering public services and that cyber threats pose a growing risk to the integrity of public funds, data, and operations. In line with the Government Cyber Security Strategy (2022–2030), the council is committed to building strong cyber resilience and preventing digital fraud.

18.1 Key commitments

The council will:

- implement and maintain robust cybersecurity controls – which at a minimum will be in line with Cyber Essentials – to protect systems, data, and digital services from unauthorised access, manipulation or loss.
- assess cyber resilience regularly using the National Cyber Security Centre's (NCSC) Cyber Assessment Framework (CAF), adapted for local government
- monitor and respond to cyber threats, including phishing, ransomware, identity theft, and unauthorised data access
- train staff regularly on cyber hygiene, secure data handling, and recognising digital fraud attempts
- report and investigate cyber incidents in line with internal procedures and national reporting requirements.
- collaborate with the Ministry of Housing, Communities and Local Government (MHCLG) and other public bodies to share intelligence and improve cyber defences.

18.2 Digital fraud risks

Digital fraud includes, but is not limited to:

- phishing and social engineering to gain access to systems or sensitive information
- payment diversion fraud, where attackers impersonate suppliers or staff to redirect payments
- malware and ransomware attacks that disrupt services or demand payment
- unauthorised access or manipulation of council systems or data

18.3 Oversight and assurance

The council's cybersecurity and digital fraud measures will be overseen by the Joint Chief Executives, the Director of Finance and Procurement, the Head of Digital, Data and Improvement and reviewed by Internal Audit. These measures will be aligned with the GovS 007: Security Functional Standard, and the NCSC's Cyber Security Framework which provide a stable basis for assurance, risk management, and capability improvement in security; and the council's broader information governance framework, and Security Policy Framework.

Appendix A

Dealing with Suspected Employee Fraud

1. Introduction

Instances in which staff are suspected of theft or fraud are extremely rare. But when they do arise, they are serious, and they can be very difficult to deal with. Factors that can cause difficulties include:

- Evidence may be concealed, incomplete or ambiguous
- People may choose not to co-operate with an investigation and to say nothing, if they suspect that the police may become involved
- Investigations must be prompt, but need to involve several different people, each with their own responsibilities.

This guidance note does not try to give a very detailed process for dealing with every possible case. Each incident that arises will be different and will need to be treated on its merits. A very rigid plan for action is therefore inappropriate. What this note aims to do is to highlight who needs to be involved, the essential steps that must be taken in any investigation, and to say where the principal responsibilities lie.

In general, any action in response to suspected theft, fraud, or failure to account for property or funds should ensure that:

- care is taken to be discreet, especially in the early stages where evidence may be lacking, employees must not be rashly accused of dishonesty;
- key people are alerted promptly, and are kept informed;
- responsibilities are clear, and
- joint action is initiated when required.

2. Who is involved in an investigation?

2.1 Any member of staff who discovers evidence of possible theft or fraud should inform either his or her senior line manager. If they feel unable to raise the

matter with their manager, for whatever reason, the matter should be raised with either:

- Accountant responsible for anti-fraud
- Head of Finance
- Head of Legal and Monitoring Officer

If these channels have been followed and the employee or worker making the allegations still has concerns, or if they feel the matter is so serious that it cannot be discussed with or referred to, any of the above, they should contact either:

Director of Finance and Procurement
A Joint Chief Executive
Whistleblowing hotline voicemail service - 01304 872198

Provided that he or she is satisfied that there is a prima facie case to be examined, they will then inform Head of Finance (who in these matters normally acts on behalf of the Director of Finance and Procurement and advise the appropriate Director.

- 2.2 In the event of serious offences being suspected, the Director and the Head of Finance may decide to inform the police. In such a case it would be necessary also for the Director to brief the Joint Chief Executives and MO.

3. Steps that must be taken

- 3.1 Establish who is leading the investigation

It is important that everyone is clear from the outset who is leading an investigation. This will normally be the Head of Finance, but it may be a senior manager acting on their behalf. In some cases, a Director may wish to carry out an additional management review. In such a case term of reference for the two investigations should be agreed at the outset between the Director and the Head of Finance.

- 3.2 **Secure the evidence**

Evidence of theft, bribery, or fraud may exist in both physical and digital formats, such as corporate credit cards, petty cash records, banking records, payment vouchers, or timesheets. It is essential that this evidence is secured promptly to prevent alteration, deletion, or destruction.

To ensure evidence is preserved:

Digital records (e.g. timesheets, emails, financial transactions) should be downloaded or copied from council systems and stored in a secure, access-controlled location. This may include shared drives with restricted access or encrypted storage solutions.

Physical documents should be removed from general access and stored in a locked cabinet or secure office.

If necessary, access to relevant systems should be temporarily restricted to prevent tampering.

IT Services may be asked to assist in preserving or retrieving electronic records, including backups or deleted files.

All steps taken to secure the evidence should be clearly recorded to maintain its integrity and ensure it can be relied upon in any formal proceedings.

3.3 Suspend suspected employee(s)

In some cases, it is desirable to remove from the workplace an employee suspected of wrongdoing, whilst an investigation is carried out. If suspension pending an inquiry is considered, the line manager should discuss this with the Head of HR. A decision to suspend should be taken promptly. According to our staff disciplinary code, a suspension can be authorised only by a director.

Suspension is not disciplinary action but a neutral act pending investigation.

3.4 Interview staff

One officer will be responsible for coordinating interviews and for ensuring that interviews are conducted fairly and result in admissible evidence. It is important that, so far as possible, statements are taken from every member of staff who may be involved. This should be done as promptly as possible. Depending on circumstances, this may be done by interviewing individuals, or by asking them to produce signed statements. Staff may decline to give evidence, or may want a representative present at any interview, if they feel that they are in some way implicated in misconduct. Any interview will be conducted by a minimum of two officers.

3.5 Produce a management report

The purpose of the investigation is to produce a written report, which will go to the Director of Finance and Procurement. The scope of the report will have been agreed at the outset by the two Directors, but will normally bring together all the evidence, and will recommend what action, if any, is appropriate. This will include disciplinary action, and remedial action on procedures or systems to prevent any recurrence of the fraud or irregularity.

3.6 Inform the police

If at any stage unlawful activity is identified, then the Director and the Head of Finance will jointly decide whether to inform the police. If the police are involved in this way, then it is important that one officer becomes the point of contact with them, to prevent misunderstandings. This will normally be the Head of Finance.

3.7 Where key responsibilities lie

Line management is responsible for recommending the suspension of employees to the director, and for initiating disciplinary action.

The Head of Finance (and/or any other manager leading an investigation) is responsible for ensuring that:

- the investigation proceeds thoroughly and promptly
- all parties are kept informed of progress
- evidence is collected and kept secure.

In addition, the Head of Finance acts for the Director of Finance and Procurement. She is under a duty to inform the external auditors of all significant frauds or losses and is responsible for initial contact with the police.

The Head of HR is responsible for ensuring that any disciplinary action (including suspension) accords with the council's disciplinary code; and for any liaison with the trade union.

Appendix B

1. Introduction

Canterbury City Council aims to provide a safe and effective working environment, which enables individuals to raise genuine concerns about malpractice or unlawful conduct in the workplace. This policy is intended to empower employees to disclose serious wrongdoing or unlawful conduct without fear of victimisation.

1.1 This policy is intended to:

- promote a culture of openness to protect the ethical reputation of the council;
- provide safeguards to enable individuals to raise genuine concerns about malpractice in confidence and without fear of repercussions;
- ensure that all individuals working for the council have a clear and effective means of raising concerns and may be accompanied by his/her Trade Union representative or work colleague of his/her choice;
- ensure that individuals who raise concerns receive feedback on any action taken.

1.2 What is a whistleblower?

A whistleblower if you're a worker and you report certain types of wrongdoing. This will usually be something you've seen at work - though not always. Reporting a wrongdoing is also known as making a 'whistleblowing disclosure' or 'protected disclosure'.

The wrongdoing you disclose must be in the public interest. This means it must affect others, for example the general public.

As a whistleblower you're protected by law - you should not be treated unfairly or lose your job because you 'blow the whistle'.

You can raise your concern at any time about an incident that happened in the past, is happening now, or you believe will happen in the near future.

1.3 Who is protected by law?

You're protected if you're a worker, for example you're:

- an employee,
- a trainee,
- an agency worker

It is important to get independent advice if you're not sure if you're protected, for example from Citizens' Advice.

The Public Interest Disclosure Act 1998 (PIDA) provides protection to certain categories of individuals who make a "protected disclosure" in the public interest. However, the following groups are not usually protected by law when whistleblowing:

- Local authority councillors
- Trustees
- Board members of statutory bodies
- Ecclesiastical appointments (e.g. clergy)
- Company directors or secretaries (unless also classified as workers)

Councillors and many public office holders are not automatically protected under the Public Interest Disclosure Act 1998 (PIDA) when they blow the whistle.

These individuals are considered “office holders”, and PIDA does not currently extend protection to them for whistleblowing disclosures related to their role or work.

1.4 Complaints that count as whistleblowing

You're protected by law if you report any of the following:

- a criminal offence, for example fraud
- someone's health and safety is in danger
- risk or actual damage to the environment
- a miscarriage of justice
- the organisation is breaking the law
- you believe someone is covering up wrongdoing

1.5 Complaints that do not count as whistleblowing

Personal grievances (for example bullying, harassment, discrimination) are not covered by whistleblowing law, unless your case is in the public interest. Report these under the grievance policy.

2. Whistleblowing procedures

2.1 The council has introduced the following procedures in response to the Public Interest Disclosure Act 1998 which came into force in July 1999 and updated in June 2013. The aim of the act is to provide employees with full protection from victimisation where they raise genuine concerns about malpractice in accordance with the Acts provisions.

If as a result of a disclosure the council dismisses or victimises the employee or fails to protect him/her from victimisation from colleagues, the Act provides that action can be taken against the council. Awards will be uncapped and will be based on what is just and equitable in all the circumstances.

Only a disclosure that relates to specified types of malpractice may qualify under the Act; these include concerns about:

- a. an offence or breach of any statutory instrument or legal obligation;
- b. improper or unauthorised use of public or other funds;
- c. disregard for legislation, particularly in relation to the Health & Safety at Work Act;
- d. the environment has been or is likely to be damaged;
- e. a breach of a code of conduct;

- f. a criminal offence has been committed, is being committed or is likely to be committed
- g. bribery or corruption
- h. information on any of the above has been, or is likely to be concealed.

This list is not exhaustive. It applies whether the information is confidential and whether the malpractice is occurring in the UK or overseas.

A disclosure to the employer will be protected if the Whistleblower has a reasonable belief that the malpractice has occurred, is occurring or is likely to occur, and that the disclosure is made in the public interest.

2.2 The council has introduced this procedure to enable workers to raise genuine concerns about malpractice at an early stage and in the right way. These procedures are intended to protect:

- a. employees who raise genuine and legitimate concerns, in confidence, internally and, in exceptional circumstances, with appropriate external regulatory bodies (where an employee chooses to raise concerns externally, s/he must meet the criteria specified in paragraphs 2.1 and 2.2);
- b. other individuals who perform work for the council, (for example, agency workers, contractors, trainees, agency staff and home workers,) who raise genuine and legitimate concerns;
- c. the council and staff against false or malicious accusations.

2.3 from June 2013 the 'public interest' requirement is that employees are generally precluded from being able to 'blow the whistle' about breaches of their own employment contract. Employees making such a complaint can use the grievance procedure.

3. Contacts

3.1 Internal contacts

- a. If any employee or worker has a concern about malpractice, they should raise it first with their Manager, Line Manager or any other Senior Manager/Director with whom they feel confident. This may be done orally or in writing. Senior management is responsible for following up any allegation of fraud or corruption received and will do so by immediately informing the Internal Audit Service.
- b. If the employee feels unable to raise the matter with their Manager, for whatever reason, the matter should be raised with either:

*Oksana Ivanova, Accountant
Head of Legal and Monitoring officer*

Confidential Whistleblowing Hotline 01304 872198

If these channels have been followed and the employee or worker making the allegations still has concerns, or if they feel the matter is so serious that it cannot be discussed with or referred to, any of the above, they should contact:

Nicci Mills, Director of Finance and Procurement,
or in her absence the Joint Chief Executives.

- c. The investigating officer, usually an Internal Auditor, 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 appropriate, for example, the police
 - Notify the council's insurers
 - Recommend to Senior Management where council disciplinary procedures are appropriate
- d. Once the employee or worker has expressed their concern, it will be investigated and assessed to see what action can be taken. This may involve an internal inquiry or a more formal investigation. They will be informed who will be handling the matter and whether their further assistance may be needed. If requested, a confidential letter will be sent, summarising the concern and setting out how the investigating officer proposes to handle it.
- e. The employee or worker should indicate at the outset if they wish to raise the matter in confidence so that appropriate arrangements can be made.
- f. The employee or worker may be asked how they think the matter might best be resolved.
- g. If the employee or worker has any personal interest in the matter, the investigating officer should be informed at the outset.
- h. If the concern falls more properly within one of the other council procedures, the employee or worker will be informed.
- i. While the purpose of this procedure is to enable the council to investigate possible malpractice and take appropriate steps to deal with it the employee or worker making the allegation will be given as much feedback as is possible.
- j. If requested, details of the council's response to the allegations will be given to the employee or worker in writing. Details of the precise action taken will only be given where this does not infringe any duty of confidence owed by the council to someone else.

- k. If any employee or worker is unhappy with the council's response they can go to other levels and bodies detailed in this document. Whilst the council cannot guarantee that it will respond to all matters in the way the employee or worker raising the concern may wish, the matter will be handled fairly and properly.

3.2 External contacts

- a. This policy should give employees and workers the reassurance they need to raise concern internally. However, external disclosures to the appropriate regulator will be protected where the Whistleblower meets the test for internal disclosures and where the whistleblower believes the matter was exceptionally serious to justify bypassing internal procedures, for example:
- the worker reasonably believes that s/he would be victimised; or
 - the worker reasonably believes the employer will cover up the malpractice; or
 - the concern has already been raised internally but in the employee's or worker's view the response was not reasonable.

3.3 Independent advice

If any employee or worker is unsure whether to use this procedure or if they want independent advice at any stage, they may contact:

- if applicable, their Trade Union representative;
- the independent charity Protect on 020 3117 2520. Their lawyers can give you free confidential advice at any stage about how to raise a concern about serious malpractice at work.

3.4 Regulatory disclosures

Provided the employee or worker making the allegation is acting in the public interest, has followed these procedures and has the evidence to back up their concern, they can contact:

- the Health and Safety Executive
- the Inland Revenue
- the Environment Agency
- the external Audit or National Audit Office (NAO)
- the Information Commissioner's Office (ICO)

3.5 Wider disclosures

Wider disclosures such as those to the Police, the media, Members of Parliament and non-prescribed regulators are protected if they are not made for personal gain; and in addition to the tests for the regulatory disclosures if:

- a. the concern has been raised internally or with a prescribed regulator, but the response was not reasonable; or
- b. there is no prescribed regulator and the employee or worker reasonably believed the evidence was likely to be concealed or destroyed; or
- c. the matter was exceptionally serious.

3.6 The council's assurance

If any employee or worker raises a genuine concern under this policy, they will not be at risk from losing their job or suffering any form of retribution as a result. This assurance would not be extended to someone who maliciously raised a matter they knew to be untrue.

Canterbury City Council recognises employees may wish to seek advice and be represented by their Trade Union officers when using the provisions of this procedure.

Any member of staff who is required to be interviewed, will have the right to be accompanied and/or represented by a trade union representative/official or friend.

3.7 Your confidence

The council will not tolerate the harassment or victimisation of anyone raising a genuine concern. However, it is recognised that employees or workers may nonetheless want to raise a concern in confidence under this policy. If they ask, the council will protect their identity, it will not be disclosed without consent. This procedure is not appropriate for concerns raised anonymously.

If the situation arises where the concern cannot be resolved without revealing the identity of the employee or worker making the allegation, (for instance because their evidence is needed in Court) this will be discussed with them to determine whether and/or how investigations can proceed.

3.8 Disciplinary procedures

- a. The council would be entitled to consider disciplinary action against the employee raising the allegation in circumstances when:
 - s/he is shown to have acted maliciously; or
 - s/he is acting for personal gain
- b. Any victimisation of an employee or worker who raises a concern, or any attempts to deter him/her from raising a legitimate concern about

malpractice will be regarded as a disciplinary offence and will result in action under the disciplinary procedures.

- b. If the allegation made by the employee or worker is found to be justified, a disciplinary hearing will be arranged, where appropriate, under the council's disciplinary procedures.

3.9 Review and Monitoring

The Director of Finance and Procurement and Head of Finance are responsible for monitoring the implementation and effectiveness of this policy.

The Head of Finance will collate the monitoring information, review the policy and procedures and submit an annual report to Audit Committee.

4.0 Safeguarding and Child Protection Policy

Different policies and procedures apply to reporting concerns about these issues, and these are available to all staff on Council's webpage. If you require further information or wish to discuss a particular concern in confidence, please contact the Director of People or the Director of Finance and Procurement.

If you are concerned that the policies and procedures relating to the protection of children are not being followed, then the Whistleblowing policy/procedure can be used.

Policy Review

The Council is committed to keeping this policy current and effective. It will be reviewed in response to relevant legal, regulatory, or operational changes.