



MERSEYSIDE WASTE DISPOSAL AUTHORITY

Anti-Fraud, Bribery and Corruption Policy

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1. Introduction

- 1.1 This Policy aims to provide guidance on how to raise concerns about bribery, fraud, or corruption within the Authority.
- 1.2 In carrying out its functions and responsibilities, the Authority wishes to promote a culture of openness and fairness and expects all those who work for and with the Authority to adopt the highest standards of propriety and accountability.
- 1.3 The Authority expects the highest standards of conduct, performance and integrity from its employees and Members. Staff working for MRWA must comply with the standards of conduct, performance and integrity as set out in the Employee Code of Conduct, which is available to all staff via the Authority's CRM system. The Code applies to both permanent and temporary staff and also to anyone engaged through a third party or otherwise working on behalf of MRWA or on MRWA premises.

2. Authority Priority

- 2.1 Be a Responsible Authority. The Authority supports and promotes zero tolerance to any form of fraud, bribery, corruption, or irregularity and will pursue perpetrators to the full extent of the law.

3 Policy Statement

- 3.1 MRWA is committed to preventing and detecting bribery, fraud, and corruption. It is fully committed to the highest ethical standards, to ensure the proper use and protection of public funds and assets.

The Authority acknowledges that in approving this Policy:

- It sets the standard at a sufficiently high level that makes it clear that fraud, bribery, or corruption will not be tolerated.
 - That the Authority has a zero tolerance to fraud, bribery and corruption and is committed to preventing and detecting these activities, and
 - Those perpetrating fraud, bribery, or corruption may be prosecuted.
- 3.2 The Authority acknowledges that its employees and those that work with them act with honesty and integrity at all times to safeguard the public resources they are responsible for. However, there may occasionally be people (and in certain specific circumstances) who will not act in this way.
 - 3.3 The Authority will undertake investigative activity regardless of any individual's length of service, position/title, or relationship to the Authority.
 - 3.4 To implement this policy, the Authority will:
 - Provide a clear framework, guidelines, and procedures for the identification

and investigation of bribery, fraud, and corruption.

- Investigate all cases of bribery, fraud, and corruption and take appropriate action.
- Ensure employees and members have the appropriate level of information and training to implement this policy.
- Ensure information is provided to enable the general public to report suspected cases of bribery, fraud, and corruption.

4 Policy Scope

- 4.1 This Policy, which applies to all employees (including temporary and agency staff), aims to help to understand when, how and who to contact if they have concerns about bribery, fraud or corruption. Employees must ensure they adhere to legal and contractual requirements and ensure that all procedures and practices remain above reproach.

5 Roles and Responsibilities

- 5.1 Fraud, bribery, and corruption are constant threats to the resources of MRWA. Resources may include material, property, plant, equipment, cash, staff time, software, confidential information, intellectual property and contracts.
- 5.2 Service Managers are responsible for the prevention, detection and investigation of bribery, fraud or corruption and for managing the risk of bribery, fraud or corruption.
- 5.3 Authority Members and the Authority's statutory officers are responsible for the implementation of this Policy.
- 5.4 The Monitoring Officer will investigate in accordance with Authority procedures all relevant instances of fraud, bribery, and corruption that are reported.
- 5.5 All employees, contractors, sub-contractors, consultants and agents of MRWA are responsible for the safeguarding of resources for which they are responsible.

6 Interaction with other Authority Policies and External documents

- 6.1 This policy should be read in conjunction with the: -
- Code of Conduct for Employees
 - Code of Conduct for Members
 - Code of Corporate Governance
 - Financial Procedure Rules
 - Contract Procedure Rules
 - Whistleblowing Policy
 - Corporate Complaints Policy and Procedure
 - Human Resource policies and procedures
 - ICT policies and procedures.
- 6.2 Supplier compliance with this policy will be incorporated as a requirement within the

Authority's standard contract terms. The policy aligns to the Authority's Financial Procedure Rules; the Director of Finance and Monitoring Officer will develop and maintain relevant anti-fraud and anti-corruption policies and monitor the effectiveness of internal control arrangements.

7 Duties

- 7.1 The Authority's statutory officers have a legal obligation to ensure the appropriate use and safeguarding of public funds.
- 7.2 MRWA has a legal responsibility under the Accounts and Audit (England) Regulations 2011 for ensuring that the financial Management of the Authority is adequate and effective, and that the Authority has a sound system of financial control which facilitates the effective exercise of its functions, which includes arrangements for the management of risk.
- 7.3 There is also a legal responsibility under the Local Government Act 1972 for every Local Authority to make arrangements for the proper administration of their financial affairs and to secure that one of their Officers has responsibility for the administration of those affairs.

8 Definition – Fraud

- 8.1 According to the Fraud Act 2006, fraud can be committed in the following three ways:

Fraud by false representation: “representation” means any representation as to fact or law and may be express or implied. A person commits an offence when they dishonestly make a false representation, and intends, by making the representation to:

- make a gain for themselves or another, or
- to cause loss to another person; or
- to expose another to a risk of loss.

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.

Fraud by failing to disclose information: an offence is committed where a person dishonestly fails to disclose to another person information, which he is under a legal duty to disclose, and intends, by failing to disclose the information to:

- make a gain for himself or another; or
- cause loss to another or to expose another to a risk of loss.

Fraud by abuse of position: an offence is committed where a person occupies a position in which they are expected to safeguard, or not to act against, the financial interests of another person, dishonestly abuses that position, and intends, by means of the abuse of that position to:

- make a gain for themselves or another; or
- cause loss to another or to expose another to a risk of loss.

- 8.2 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 collusions.
- 8.3 This Policy therefore covers all financial impropriety including ***theft*** or ***corruption***, which are described in more detail below:
- 8.4 According to the 1968 Theft Act 'a person shall be guilty of theft if they dishonestly appropriate property belonging to another with the intention of permanently depriving the other of it'.
- 8.5 Corruption is the offering, giving, soliciting, or acceptance of an inducement or reward that may influence the actions taken by the audited body, its members or employees.

9 Actions Constituting Fraud or Corruption

- 9.1 Actions constituting fraud or corruption may include, but are not limited to:
- Any dishonest or fraudulent act against the Authority.
 - Forgery or alteration of any document or account belonging to the Authority.
 - Forgery or alteration of a cheque, bank draft or any other financial document.
 - Misappropriation of funds, securities, supplies, or other assets.
 - Impropriety in the handling or reporting of money or financial transactions.
 - Profiteering as a result of insider knowledge of Authority activities.
 - Disclosing confidential and proprietary information to outside parties.
 - Destruction, removal or inappropriate use of records, furniture, fixtures and equipment; or
 - Failure to declare an interest.
- 9.2 Areas particularly susceptible to bribery, fraud or corruption are set out below with examples of fraudulent activity (the list is not exhaustive):
- Contracts - collusion with others during the tendering process.
 - Tax evasion – either income tax or council tax
 - Recruitment fraud - fictitious work history, qualifications and/or references.
 - Abuse of position - falsification of records to cover up fraudulent activity such as stolen cash.
 - Travel claims - false journeys claimed; inflated mileage; two employees claiming for a journey taken together.
 - Expense claims - claims submitted to the Authority and/or a third party.
 - Cash receipts/petty cash - accepting cash without receipting it; reimbursement sought for receipted but inappropriate expenditure.
 - Payroll - hours worked over-stated to take advantage of overtime for financial gain.

- Stocks and assets - unauthorised use of stationery; using Authority assets for personal use such as running a private business; or
- Timesheets - falsifying hours worked, claiming to be sick but carrying out paid work elsewhere.

10 Definition – Bribery

10.1 The Bribery Act 2010 was introduced to update and enhance UK law on bribery, including foreign bribery. Notably, it introduces a new strict liability offence for companies and partnerships of failing to prevent bribery. The introduction of this new corporate criminal offence places a burden of proof on local authorities to show that they have adequate procedures in place to prevent bribery. The Authority could be guilty of an offence if an 'associated person' carries out an act of bribery in connection with its business. A person will be 'associated' with the Authority where that person performs services for or on behalf of the Authority. The Bribery Act also provides for strict penalties for active and passive bribery by individuals as well as companies.

The Bribery Act creates four prime offences:

- Two general offences covering the offering, promising or giving of an advantage, and requesting, agreeing to receive or accepting an advantage.
- A discrete offence of bribery of a foreign public official; and
- A new offence of failure by a commercial organisation to prevent a bribe being paid to obtain or retain business or a business advantage (should an offence be committed; it will be a defence that the organisation has adequate procedures in place to prevent bribery).

10.2 Bribery can be described as the receiving of an inducement for an action which is illegal, unethical or in breach of trust. Inducements can take the form of gifts, fees, rewards or other advantages.

11 Identification of fraud risk

11.1 In having a Risk Management Policy, which includes risk mitigation measures, the Authority aims to detect bribery, fraud or corruption and deter potential perpetrators of such activity.

11.2 In having a continuous programme of fraud awareness and regular updates and training for new and existing staff the Authority aims to mitigate the risk of fraud, bribery, or corruption taking place.

11.3 A programme of Internal Audit reviews that are risk-based and predisposed to assess controls to prevent fraud.

12 Reporting Suspicious Activity

12.1 The Authority has in place a number of ways of reporting suspicions of bribery, fraud or corruption.

12.2 Non-employees of the Authority can use the Authority's complaints process, or the complaints process relating to the Member's Code of Conduct.

12.3 In relation to employees, the Authority will deal with matters in confidence and in accordance with the terms of the Whistleblowing Policy and the Public Interest Disclosure Act 1998.

13 Reporting Bribery, Fraud or Corruption

13.1 If Officers suspect that these Rules have not been complied with, or they suspect fraud, corruption or poor value for money, they must tell their line manager (unless their line manager is involved). The Authority's Whistleblowing Policy has guidance on what to do if a line manager is involved. If the Financial Procedures or Anti-Fraud, Bribery and Corruption Policy have been breached, the Director of Finance (Section 73 Officer) and the Monitoring Officer must be advised in writing by the line manager as soon as possible.

14 Receiving Reports and Preventing Bribery, Fraud or Corruption

14.1 The following paragraphs set out more specifically the roles and responsibilities of those receiving reports of bribery, fraud or corruption and their roles and responsibilities in preventing wrongdoings arising in the first place.

14.2 Upon receipt of an allegation under this policy, the person receiving the allegation must immediately notify the Monitoring Officer and the Director of Finance (S73 Officer) unless the allegation relates to one or more of them.

14.3 **The Monitoring Officer** has responsibility for:

- Initiating action if bribery, fraud or corruption may have been identified.
- The lawfulness and fairness of decision making.
- Ensuring that Members are aware of the protocols, policies and procedures, as set out at the end of this Policy that apply when carrying out their duties.

14.4 **The Section 73 Officer** has responsibility for:

- The proper administration of the Authority's' financial affairs under
- s.73 of the Local Government Act 1972 and s.114 of the Local Government Finance Act 1988. This includes the employee nominated by him/her to act in his/her absence and any employee of his/her staff acting on his/her behalf.
- Reporting to Members and the National Audit Office if the Authority, or one of its representatives makes, or is about to make a decision which is unlawful or involves illegal expenditure or potential financial loss (Local Government Finance Act 1988 s.114).

14.5 **Business Services** are responsible for ensuring that new employees, during

induction, are aware of their contractual obligations in relation to anti-fraud, bribery and corruption as well as this policy, and its links with the Whistleblowing Policy. In addition, the Director of Finance delivers Fraud Awareness Training to Authority officers which includes this policy and its operation.

14.6 **Service Managers** are responsible for:

- Maintaining internal control systems and communicating them to their staff.
- Ensuring that the Authority's resources and activities are properly applied in the manner intended.
- Identifying the risks to which systems and procedures are exposed.
- Developing and maintaining effective controls to prevent and detect bribery, fraud and/or corruption.
- Ensuring that controls are being complied with.
- Implementing audit recommendations promptly, and
- Responding to reports of possible financial impropriety in accordance with the Whistleblowing Policy.

14.7 **Individual employees** should take seriously and treat with confidence any concerns raised about potential fraud, bribery or corruption. The Authority encourages reporting of suspicions and will protect those who do so (even if the suspicions are unfounded but made with good intent), as set out in the Authority's Whistleblowing Policy.

14.8 The Authority expects employees to follow any code of conduct relating to their personal professional qualifications and abide by the Authority's Code of Conduct.

14.9 Employees must operate within Section 117 of the Local Government Act 1972, to give notice in writing of pecuniary (financial) interests in contracts relating to their Authority or the offer of any fees or rewards other than their proper remuneration.

14.10 All employees must declare any offers of gifts or hospitality, which are in any way related to the performance of their Authority duties. The Authority's guidance on gifts and hospitality gives more information. Employees should not undertake work or activities outside their direct employment with the Authority if their Authority duties overlap in some way with their proposed work or activity, e.g. by causing a conflict of interest or by making use of material to which they have access by virtue of their Authority employment.

14.11 Any employee wishing to undertake other employment should declare the employment on an annual basis. This will be subject to approval by the Chief Executive.

14.12 The Authority encourages all staff to make voluntary declarations for all secondary employment based on the need for open governance.

14.13 As well as employment contract obligations, each employee is responsible for:

- Remaining aware of the Authority policies and procedures.
- Their own conduct and contribution towards the safeguarding of standards in

accordance with Authority policies and procedures.

- Acting with propriety when using Authority resources, when handling Authority funds, whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers; and
- Reporting details immediately to their line manager or the most appropriate employee if they suspect that fraud, bribery or corruption has been committed, or they have seen any suspicious acts or events.

14.14 **The Internal Audit Manager** (currently undertaken under a SLA with St Helens) will:

- Provide an independent appraisal of control systems.
- Undertake or assist in the investigation of financial irregularities.
- Act as the 'Key Contact' for the National Fraud Initiative NFI and is responsible for coordinating and monitoring the overall NFI exercise; ensuring that data protection requirements are complied with, co-ordinating the submission of data to the NFI secure website, ensuring that nominated Officers investigate matches thoroughly and promptly, and reporting findings of the exercise within the Authority and to the Cabinet Office.
- Ensure auditors undertake activities to prevent and detect any fraud that could affect the Authority.

14.15 **All Members of the Authority and Members of the Authority's Committees** should take seriously and treat with confidence any concerns raised about potential bribery, fraud or corruption. The Authority encourages reporting of suspicions and aims to protect those who do so (even if the suspicions are unfounded but made in good faith).

Authority Members must ensure that they avoid any situation where there is potential for a conflict of interest.

Each Member of the Authority is responsible for:

- Observing standards, set out in the Members Code of Conduct, and
- Familiarising themselves with the codes, protocols, policies and procedures as set out at the end of this document.

14.16 **The Audit Committee** has responsibility for:

- To review the assessment of fraud risks and potential harm to the Authority from fraud and corruption.
- To monitor the counter-fraud strategy, actions and resources.

14.17 **External Audit** has responsibility for:

- Reviewing the stewardship of public money by the Authority; and
- Considering whether the Authority has adequate arrangements in place to prevent bribery, fraud or corruption.

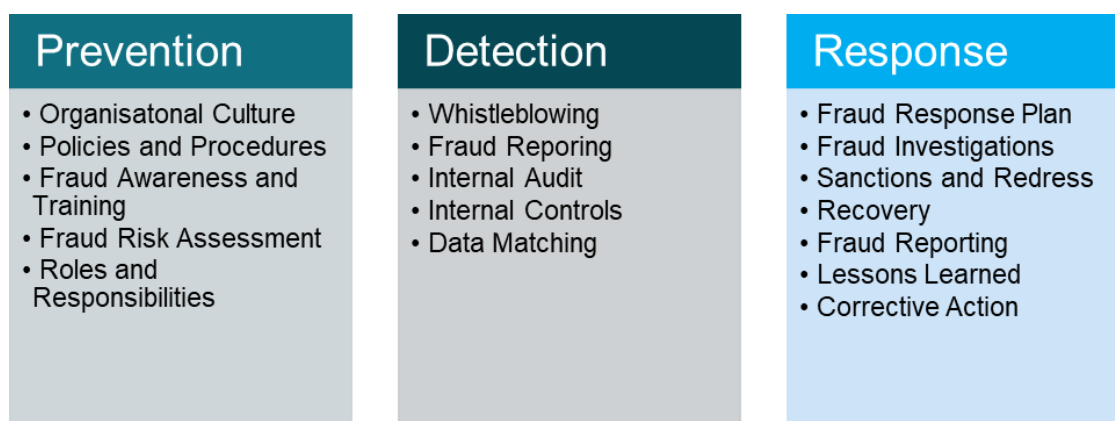
14.18 **The Cabinet Office** has responsibility nationally for:

- National Fraud Initiative (NFI) data matching exercises
- under Section 6 of the Audit Commission Act 1998, the Cabinet Office (previously the Audit Commission) requires all Authorities to provide employees' (including Members') payroll data to enable data matching to take place with the aim of preventing and detecting fraudulent and erroneous payments from the public purse. The Authority participates in this.

14.19 **The Police** may:

- Investigate links to offences.
- Give prevention advice.
- Advise on any pre-investigation work; and
- Maintain a dialogue with management and/or internal audit during an investigation.

15 **Prevention, Detection and Response – Regulatory Framework**



15.1 Managers must ensure that adequate levels of internal checks are included in working procedures, particularly financial procedures. It is important that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention process being built into the system.

16 **Prevention of Fraud, Bribery, and Corruption – Staff Selection /Screening**

16.1 The Authority's recruitment procedures ensure that the Authority appoints employees on merit and prevents the appointment of unsuitable people.

16.2 Applicants complete an application form and must declare any criminal convictions that are not spent. Where appropriate, and where the type of post requires it,

applicants may also be subject to criminal record and vetting checks.

16.3 The Authority appoints employees subject to satisfactory written references.

16.4 The Authority conducts documentary checks on all new employees to ascertain their eligibility to employment in accordance with the Asylum & Immigration Act (as amended).

17 Prevention of Fraud, Bribery, and Corruption – Contractors and those delivering services for the Authority

17.1 The Authority will ensure that all contracts conform to the highest standards possible. The Authority will act to ensure that those organisations that work with the Authority to deliver services are made aware of the Authority's strong anti-fraud, bribery, and corruption principles, including its Whistleblowing Policy.

17.2 Where appropriate, the Authority may exclude suppliers, contractors and service providers from public contracts following conviction for certain offences including participation in criminal organisations, fraud, corruption, bribery or money laundering.

17.3 The Authority will seek an assurance that those tendering to provide supplies, goods, services and works to the Authority have adequate anti-bribery, fraud or corruption recruitment procedures and controls in place; have not colluded with others during the tendering process; or canvassed or solicited any Member or employee of the Authority in connection with the award or future award of contracts.

17.4 In awarding any contract, the Authority will act in accordance with its Contract Procedure Rules.

17.5 Within its contract terms, the Authority may exercise the right to terminate a contract and recover losses if there is evidence of bribery, fraud or corruption in connection with an Authority contract by the contractor, its employees or anyone acting on the contractor's behalf.

17.6 The Authority may seek the strongest available sanctions against the contractor, their employees or anyone acting on behalf of the contractor who commits bribery, fraud or corruption against the Authority and will request that the organisation concerned takes appropriate action against any individual concerned.

17.7 Where contractors are involved with the administration of Authority finances, or those for which the Authority has responsibility, the Authority will conduct internal audit reviews and pro-active anti-bribery, fraud or corruption exercises as part of the contract management process.

18 Detection and Investigation

18.1 The range of preventative systems within the Authority, particularly internal control systems, can provide indicators of bribery, fraud or corruption (and error) and can

- help to detect any inappropriate activity.
- 18.2 The Senior Leadership Team and Service managers have responsibility for preventing and detecting fraud, bribery and corruption.
- 18.3 Despite the best efforts of managers and auditors, many irregularities are discovered by chance. The Authority has arrangements in place to deal with such discoveries. Some frauds may be discovered as a result of whistleblowing.
- 18.4 The Authority's Whistleblowing Policy encourages people to raise serious concerns. Employees reporting concerns are afforded certain rights and protection through legislation enacted under the Public Interest Disclosure Act 1998.
- 18.5 The Authority will support employees who report concerns and will make every effort to protect them from reprisals. The Authority will do everything possible to protect their confidentiality.
- 18.6 A duty exists to report any suspected cases of bribery, fraud or corruption. Reporting cases in accordance with this Policy and the Whistleblowing Policy is essential and:
- ensures the consistent treatment of information regarding fraud, bribery and corruption.
 - facilitates the proper investigation of suspected cases, and
 - protects the interests of individuals and the Authority.
- 18.7 This process will apply to allegations of bribery, fraud or corruption relating to the following areas:
- by Members.
 - internal fraud and other bribery, fraud or corruption by Authority employees acting in a personal capacity.
 - by contractors or their employees, and
 - external bribery, fraud or corruption (the public).
- 18.8 The External Auditor also has powers to independently investigate fraud, bribery or corruption.
- 18.9 The Authority will treat all information received confidentially. The Authority will not disclose or discuss investigation results with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputation of people suspected, but subsequently found innocent, of wrongful conduct and to protect the Authority from potential civil liability. Any processing of personal data will comply with the Data Protection Act, the General Data Protection Regulation and the data protection principles.
- 18.10 The Authority's communications team may use the press to report the outcome of any action taken, including prosecutions.
- 18.11 The Authority will publish this policy and any review of it to make employees, Members, contractors, partners and the public aware of the Authority's

commitment to acting against fraud, bribery and corruption when it occurs.

19 Courses of Action

- 19.1 Mechanisms exist within the Authority to act in cases of fraud, bribery, or corruption. These include the following:
- **Disciplinary action:** gross misconduct and other fraudulent or corrupt conduct will normally lead to dismissal. The Authority's disciplinary procedure provides further information.
 - **Sanctions and Prosecution:**
 - the Authority will seek full redress through the legal processes available to counter any internal or external fraudulent activities perpetrated against it. This redress will be achieved through criminal and/or civil courts as considered appropriate.
 - the Chief Executive, in consultation with the Chair of the Authority, and other external agencies/advisors as appropriate, will decide whether to refer the case to the police for prosecution. Other external agencies involved may include the Department for Works and Pensions and the Crown Prosecution Service.
 - the Authority will take all reasonable action to recover any money or goods.
- 19.2 Failure to comply with the Bribery Act 2010 could result in imprisonment of up to 10 years and/or unlimited fines without considering the severe reputational repercussions for the Authority.
- 19.3 A statutory defence to the strict liability offence of '*Failing to Prevent Bribery*' is the introduction of internal adequate procedures. For the Authority this includes:
- The Monitoring Officer will act where bribery, fraud or corruption may have been identified.
 - The Senior Leaderships Team's commitment to a zero-tolerance culture to bribery and corruption. The Authority will not accept any level of corruption, and all cases identified will be thoroughly investigation and dealt with appropriately.
 - Accessible and enforceable policies and procedures.
 - A regulatory framework aimed at preventing and detecting corruption.
- 19.4 Failure to Prevent Fraud under the Economic Crime & Corporate Transparency Act 2023 (ECCT) and Failure to Prevent Fraud (FTP) – specifically section 199 – effective September 2025. The new offence will discourage organisations from turning a blind eye to fraud by employees which may benefit them. The offence will encourage more companies to improve prevention procedures and help shift corporate culture to help reduce fraud.
- 19.5 Under the new offence, an organisation will be liable where:
- A specified fraud offence is committed by an associated person for the organisation's direct or indirect benefit.
 - The organisation did not have reasonable fraud prevention procedures in place.

- It does not need to be demonstrated that company directors ordered or knew about the fraud.

19.6 Failure to prevent fraud and false accounting offences most relevant to organisations such as the Authority are listed below: -

- Fraud by false representation (section 2 Fraud Act 2006)
- Fraud by failing to disclose information (section 3 Fraud Act 2006)
- Fraud by abuse of position (section 4 Fraud Act 2006)
- Obtaining services dishonestly (section 11 Fraud Act 2006)
- Participation in a fraudulent business (section 9 Fraud Act 2006)
- False statement by company directors (section 19 Theft Act 1968)
- False accounting (section 17 Theft Act 1968)
- Fraudulent trading (section 993 Companies Act 2006)
- Cheating the public revenue (common law)

19.7 The only defence against this offence will be to demonstrate that the Authority has **reasonable fraud prevention** measures in place.

The reasonable procedures – in detail



If convicted the Authority could be liable for unlimited fines through enforcement by Police, HMRC or the Serious Fraud Office. Other considerations are:

- Prosecution Costs
- Defence Costs
- Reputational Damage
- Criminal Record
- Individual Prosecutions

20 Awareness and Training

20.1 Introducing and implementing a successful Anti-Bribery, fraud and Corruption Policy is dependent largely on the awareness and responsiveness of those working in and with the Authority.

20.2 Service Managers will make employees aware of this policy initially via the induction process and will issue regular reminders via Authority publications.

20.3 On appointment, Members will be required to confirm to the Clerk to the Authority that they have undertaken appropriate training through their own Authority.

21 Review of this Policy

21.1 This policy will be reviewed by the Primary Assurance Group (PAG) every two years unless substantial changes are required before the end of the period.

22 Monitoring of this Policy

22.1 The Director of Finance, in liaison with PAG, will decide when this Policy needs review in light of any change of legislation or associated Authority policy if this is before the scheduled review date. The Audit Committee has responsibility for the overview of this Policy. The Monitoring Officer, in consultation with the Chief Executive, the Section 73 Officer, and the Chair of the Audit Committee will ensure that any corrective actions identified from investigations are brought to the attention of the Authority.

23 Conclusion

23.1 The Authority commits to the development of an anti-fraud, bribery, and corruption culture and will not tolerate any fraud, bribery or corruption.

23.2 Fraud, bribery, fraud or corruption, where it is detected, will be dealt with promptly, investigated fairly, and where appropriate, prosecuted to the fullest extent that the law allows. In certain matters, depending on the nature of the circumstances, alternative sanctions may, on agreement, be deemed appropriate.

24 Ownership

24.1 The Director of Finance has overall responsibility for the maintenance and operation of this Policy and will liaise as necessary with the Chief Executive and the Monitoring Officer.