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Anti-Fraud and Corruption

Owning Department:	Professional Standards. The Police and Crime Commissioners for Norfolk and Suffolk. The Chief Constables for Norfolk and Suffolk Constabularies		
Department SPOC:	Detective Inspector, ACU, PSD		
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Legal Basis

Legislation specific to the subject of this policy document

Section	Act (title and year)
	Fraud Act 2006
	Money Laundering Regulations 2007
	Bribery Act 2010
	Theft Act 1968
	The Police (Complaints and Misconduct) Regulations 2020
	The Police (Conduct) Regulations 2020
	Counter Terrorism Act 2008
	Proceeds of Crime Act 2002
	Norfolk and Suffolk OPCC Financial Regulations

Other legislation which you must check this document against (required by law)

Act (title and year)
Human Rights Act 1998 (in particular A.14 – Prohibition of discrimination)
Equality Act 2010
Crime and Disorder Act 1998
Health and Safety at Work etc. Act 1974 and associated Regulations
General Data Protection Regulation (GDPR) and Data Protection Act 2018
Freedom Of Information Act 2000
The Civil Contingencies Act 2004

Other documentation which you must check this document against

Document
College of Policing – Code of Ethics
Norfolk and Suffolk Constabularies' Standards of Professional Behaviour
College of Policing – Authorised Professional Practice

1. Introduction

- 1.1 The Police and Crime Commissioners (PCCs) and Chief Constables (CCs) require all Officers, Staff, consultants, suppliers and contractors to act in a lawful, fair and honest way, and to provide any assistance, information and support necessary to deal with fraud and corruption.
- 1.2 The PCCs and CCs are committed to ensuring that any opportunity for fraud and corruption is minimised. Where fraud, corruption or related problems do occur, the PCCs and CCs will deal with them in a thorough and timely manner. Under Financial Regulations, the Chief Finance Officers (CFOs) are responsible for receiving information in relation to all suspected financial irregularities.
- 1.3 Key to this is the Anti-Fraud and Corruption Policy, which sets out the PCCs and CCs approach to the serious issues of fraud and corruption. Definitions of fraud and corruption are provided in [Appendix A](#). The PCCs and CCs are responsible for approval of the Policy. The Policy will be scheduled for periodic review by the Policy Unit.
- 1.4 This document gives an overview of the strategy and includes a Fraud Response Plan that provides more detailed guidance on how to deal with fraud and corruption. The strategy itself covers the following areas:
 - OPCC / Constabulary policies and procedures
 - Required standards of behaviour
 - Preventing fraud and corruption
 - Detecting and investigating fraud and corruption
 - Awareness and training

Note:

The word 'Officer(s)' used throughout this document means Police Officers and Special Constables.

The words 'Staff' and 'Members of staff' mean Volunteers, Police Staff and Staff in the OPCCs.

The words 'Consultants, suppliers and contractors' mean all external persons with whom the OPCCs and Constabularies conduct business.

2. Statement of Policy

- 2.1 This policy has been formally agreed via the approved policy development/review process. It will be maintained by the Professional Standards Department in conjunction with the Central Policy Unit.
- 2.2 The policy is intended to promote equality, eliminate unlawful discrimination and actively promote good relations regardless of age, disability, gender

reassignment, marriage or civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation, economic or family status.

3. OPCC/Force Policies and Procedures

3.1 The Office of the PCCs (OPCCs) and Constabularies have a number of interrelated policies and procedures that provide a framework to counter fraudulent activity. These are an important part of the internal control process. Officers and Staff should be aware of the following:

- Confidential Reporting and Whistleblowing Policy (Whistleblowing guidance as per [Appendix D](#)).
- [College of Policing Vetting APP](#).
- PCC's Codes of Corporate Governance: [Suffolk](#) and [Norfolk](#).
- [Standards of Professional Behaviour for Officers and Staff](#).
- The [College of Policing Code of Ethics](#).

3.2 Individual sections and departments within the Constabularies have also introduced specific measures designed to regulate their activities, including accounting control and operating procedures.

3.3 Police Commanders and Heads of Departments have a responsibility to ensure that all Officers and Staff have access to these policies, procedures, rules and regulations and receive suitable training.

3.4 Officers and Staff have a responsibility to read and understand the policies, procedures, rules and regulations that apply to them, and act in accordance with them at all times.

3.5 Contravention of these policies, procedures, rules and regulations may lead to formal action being taken against the parties concerned. This may include dismissal. Under the Police Reform and Social Responsibility Act 2011, the PCC's Monitoring Officers (Chief Executives) or the PCCs or CCs Section 151 Officers (CFOs) may be required to report contraventions.

4. Required Standards of Behaviour

4.1 The PCCs and CCs require all Officers and Staff to be honest and fair in their dealings and to lead by example in these matters.

4.2 The PCCs' Codes of Corporate Governance sets out an approach to work that is both honest and fair. Officers and Staff must act in line with the Code at all times. Similarly, Officers and Staff are expected to follow any Code of Conduct relating to any professional body that they are members of as well as any Code of Conduct pertinent to their employment.

4.3 Officers and Staff must ensure that they avoid situations where there is potential for a conflict of interest. Such situations can arise with

externalisation of services, tendering, etc. Officers and Staff are required to declare their interests under the Code of Corporate Governance. Effective role separation will ensure that when decisions are made they are seen to be based upon impartial advice.

- 4.4 The Nolan Committee report sets out the seven general guiding principles that apply to people who serve the public. Additionally, the Code of Ethics and the Standards of Professional Behaviour set out others. The PCCs and CCs will develop their working behaviour around all these principles, which are attached at [Appendix B](#).
- 4.5 Consultants, suppliers and contractors are required to conduct their business with the OPCCs / Constabularies with integrity and honesty and a complete absence of fraudulent behaviour. This includes the offering of inappropriate gifts and hospitality to OPCC / Constabulary Officers and Staff.
- 4.6 Police Commanders, Department Heads and Managers are expected to deal firmly and quickly with anyone involved in, or suspected of fraud or corruption and to ensure it is reported to the Professional Standards Department (PSD) and to the CFOs. The Head of Internal Audit, in consultation with the CFOs will refer matters to the Professional Standards Department Anti-Corruption Unit (ACU) if irregularities are suspected through the internal audit process. If ACU is first notified of a possible suspect action, they will immediately notify the CFO.
- 4.7 Police Commanders, Department Heads and Managers are also responsible for:
- Applying adequate controls to prevent fraud,
 - Having processes in place to detect fraud, and
 - Dealing effectively and promptly with issues raised by Officers and Staff (including taking appropriate action to deal with reported or suspected fraudulent activity).
- 4.8 As part of the OPCCs' / Constabularies' overall arrangements to deter the occurrence of financial irregularities, Internal Audit will:
- Review systems and highlight control weaknesses which could increase the possibility of irregularities,
 - Carry out sample testing on transactions,
 - Act as a visible deterrent while carrying out the whole range of audit duties,
 - Use data retrieval techniques to identify possible instances of financial irregularity,

- In cooperation with ACU, investigate cases of suspected irregularity (see [Appendix A](#)) and liaise with management to recommend changes in procedures to prevent further losses to the PCCs and CCs, and
- Liaise with relevant managers to review the reporting of all suspected irregularities.

5. Preventing Fraud and Corruption

- 5.1 The PCCs and CCs recognise that fraud and corruption can be costly, in terms of both financial loss and reputational risk. The prevention of fraud and corruption is therefore a key objective.
- 5.2 Clear rules and procedures and sound controls with prevention of financial irregularities as a main objective are the most efficient and effective way of ensuring that such irregularities are kept to a minimum. These include the main OPCC / Constabulary policies, which are set out in section 2 above.
- 5.3 Police Commanders and Heads of Department must ensure that suitable levels of internal checks are included in working procedures, particularly financial procedures. Management should be aware of any situation or pattern of transactions that may give rise to the suspicion of fraudulent activities, for example:
- Unusual accounting entries,
 - Unexpected budget / overtime variances,
 - Accessing police systems without a lawful purpose
 - Lack of separation of duties, particularly any temporary arrangements,
 - Frequent delays in banking,
 - Altered or missing documents, and
 - Employees who regularly fail to take annual leave. (Whilst this is not in itself unusual, if other factors are present it can be a sign that an individual is unwilling to take leave for fear of being discovered)

This list is not exhaustive.

- 5.4 Unless exceptions are agreed, the principle is that duties are organised to ensure that no one person can carry out a complete transaction without some form of check being built into the process.
- 5.5 The PCCs and CCs recognise that a key preventative measure in the fight against fraud and corruption takes effect at the staff recruitment stage. The taking up of references, including vetting checks is an essential control in establishing, as far as possible, the honesty and integrity of potential employees, whether for permanent or temporary posts. The Recruitment

and Selection procedures contain detailed guidance that must be followed in connection with securing references.

- 5.6 The PCCs and CCs are committed to working and co-operating with other organisations to prevent organised fraud and corruption. Wherever possible, the PCCs and CCs will be prepared to exchange information with other PCCs, CCs and organisations to deal with fraud, including participation in the National Fraud Initiatives.
- 5.7 There are confidential facilities available for individuals to provide information that may prevent and detect fraud and corruption. The Norfolk / Suffolk Confidential Reporting Policy gives guidance on submitting confidential reports, this includes the Professional Standards Confidential Reporting Line, two way Confidential Reporting System and email address, which employees can use to provide information about specific issues.

6. Detecting and Investigating Fraud and Corruption

- 6.1 This section should be read in conjunction with the Fraud Response Plan ([Appendix A](#)) and the Memorandum of Understanding between Internal Audit, the CFOs and ACU ([Appendix C](#)).
- 6.2 The PCCs and CCs' strategy on fraud and corruption is to:
- Deter it in the first instance,
 - Detect it quickly,
 - Investigate it efficiently and effectively,
 - Prosecute offenders where appropriate, and
 - Recover assets / income of the OPCC.
- 6.3 Officers and Staff must report any suspected cases of fraud and corruption. The Norfolk and Suffolk Confidential Reporting and Whistleblowing Policy details the available methods of reporting. In addition, individuals are able to report suspected wrongdoing directly to their Force CFO (Details in [Appendix A](#), para D1). Reporting cases promptly (either via Confidential Reporting Policy or directly to CFO) is essential to the anti-fraud and corruption strategy and ensures that:
- Suspected cases of fraud and corruption are properly and independently investigated,
 - The fraud response plan is properly carried out,
 - There is a standard process for dealing with all suspected cases of fraud and corruption, and
 - People and interests are protected.

- 6.4 The CFOs, in consultation with the Chief Executives and Head of Internal Audit, will work with the Head of Professional Standards to decide on the type and course of the investigation.
- 6.5 This process will apply to all the following areas:
- Internal fraud / corruption,
 - Other fraud / corruption by employees,
 - Fraud by contractors' employees, and
 - External fraud (the public).
- 6.6 The PCCs' and CCs' policy is to prosecute offenders and undertake disciplinary procedures where appropriate. This procedure does not supersede other internal disciplinary codes implemented by the PCCs and CCs and internal offenders will be liable to general disciplinary procedures as well as prosecution.
- 6.7 The recovery of defrauded money will be an essential part of the strategy in order to ensure that fraud does not pay whatever the legal outcome of the investigation.
- 6.8 The Public Interest Disclosure Act 1998, which came into force in July 1999, encourages people to raise concerns about malpractice in the workplace. The Act promotes public interest through protecting those who confidentially report potential irregularities in good faith from dismissal and victimisation.
- 6.9 Additionally, concerns about malpractice in the workplace can be raised through UNISON or Staff Association representative, through the Independent Office for Police Conduct (IOPC) or at third party reporting centres, e.g. Citizens Advice Bureau.

7. Awareness and Training

- 7.1 The PCCs and CCs recognise that the success of this strategy and its general credibility will depend in part on the effectiveness of programmed training and an awareness of Officers and Staff throughout the OPCCs / Constabularies.
- 7.2 The PCCs and CCs support training for Officers and Staff who are involved in, or managing, internal control systems. The PCCs and CCs are also committed to training and developing Officers and Staff who are involved in investigating fraud and corruption.
- 7.3 Awareness of the policy and procedures for raising concerns about potential irregularities is promoted through a number of means, including induction and marketing via the intranet and posters.

8. Conclusions

- 8.1 The PCCs and CCs have in place a clear network of systems and procedures to assist in the fight against fraud and corruption. They are 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 their operation or related responsibilities.
- 8.2 To this end, the PCCs and CCs maintain a continuous overview of such arrangements through their respective Audit Committees, their senior managers, Standing Orders, Financial Regulations, Financial Instructions, various codes of practice, Police Regulations, and audit arrangements. All senior managers are required to keep departmental procedures under continuous review and to report to the CFOs or Chief Constables where new risks are identified or changes in procedures are required.

Appendix A – Fraud Response Plan

A. Introduction

1. The PCCs and CCs are committed to the highest possible standards of openness, probity and accountability in their affairs. They are determined to ensure effective measures are in place to detect and deter fraud and corruption.
2. In line with that commitment, the PCCs' and CCs' Anti-Fraud and Corruption Policy outlines the principles they are committed to in preventing, reporting and managing fraud and corruption.
3. The Fraud Response Plan (FRP) reinforces the PCCs and CCs robust approach by setting out ways in which individuals can voice their concerns about suspected fraud or corruption. It also outlines how the PCCs and CCs will deal with such complaints.
4. Special Note:
 - The FRP should be read in conjunction with the Constabularies Confidential Reporting Policy, which is published on the Constabularies intranets.
 - The Confidential Reporting Policy encourages the reporting of all categories of 'wrong doing', including corruption, dishonesty and unethical behaviour.
 - The FRP focuses on the specific areas of theft, fraud and corruption.

B. What do the PCCs and CCs need to know about?

1. This Plan is to be implemented where suspicions of fraud, corruption or irregularity have been raised.
2. It is essential that the relevant CFO is notified of all suspected financial losses or irregularities, in accordance with the PCCs' Financial Regulations, i.e. 'The Chief Constable will immediately notify the CFO of any circumstances suggesting the possibility of an irregularity affecting the PCCs' or CCs' assets or interests, in accordance with the Anti-Fraud and Corruption Policy. Without prejudice to any action required of the Chief Constable under any disciplinary procedures, regulations, or their responsibilities as a Police Officer, the CFO, will, in consultation with the Chief Constable and Chief Executive, determine what action to take including any preliminary audit investigation'.
3. Financial irregularities usually fall within the following broad categories, which are criminal matters, and are normally for the purpose of personal gain or causing loss:
 - **Theft** – 'The dishonest taking of property belonging to another person (or organisation) with the intention of permanently depriving the owner of it'.

- **Fraud** – The Fraud Act 2006 creates a general offence of fraud and introduces three ways of committing it: 1. Fraud by false representation. 2. Fraud by failing to disclose information. 3. Fraud by abuse of position.
 - In each case: The defendant's conduct must be dishonest, their intention must be to make a gain; or cause a loss or the risk of a loss to another. No gain or loss needs actually to have been made.
 - **Corruption** – The offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person.
 - **Money Laundering** – Is defined as an act which constitutes an offence under Proceeds of Crime Act 2002, S327 (Concealing criminal property), S328 (Arrangements) and S329 (Acquisition, Use and Possession) or a conspiracy or attempt to commit such an offence. Money laundering includes counselling, aiding or abetting or procuring.
 - **Bribery** – S1 of The Bribery Act 2010 relates to the bribing of a person. This is where a person Offers, Promises or Gives financial or other advantage to another person with the intention of inducing a person to perform improperly a relevant function / activity or to reward a person for the improper performance of such a function / activity. S2 deals with offences in relation to a person being bribed.
4. In addition, failure to observe or breach of Contract Standing Orders, Financial Regulations, Instructions, Policies and Procedures can in some circumstances constitute an irregularity, with potential significant financial consequences.
5. Potential fraudulent or corrupt acts may include:
- **Systems Issues** i.e. where a process / system exists which is prone to abuse by either Officers and Staff or public (e.g. claims).
 - **Financial Issues** i.e. where individuals or companies have fraudulently obtained money from the PCCs or Constabularies (e.g. invalid invoices / work not undertaken).
 - **Equipment Issues** i.e. where PCCs' or CCs' equipment is used for personal use (e.g. unauthorised personal use of computer equipment)
 - **Resource Issues** i.e. where there is a misuse of resources (e.g. theft of cash / assets).
 - **Other Issues**, i.e. activities undertaken by Officers and Staff which may be:
 - Below established standards or practices,
 - Improper (e.g. receiving unapproved hospitality), or
 - Unlawful.
6. This is not an exhaustive list. If you are in any doubt about the seriousness of your concern, guidance can be obtained from the CFO, who will take appropriate advice.

C. Safeguards

1. It is never easy to report a concern, particularly one that may turn out to involve fraud or corruption. Concerned employees will be supported and protected from reprisals and every attempt made to respect confidentiality as detailed within the [Confidential Reporting and Whistleblowing policy](#).
2. The PCCs and CCs welcome all genuine referrals, even if after investigation they prove to be without foundation. Managers should be responsive to staff concerns and treat such concerns seriously and sensitively. However, malicious allegations are regarded as a serious matter and may result in disciplinary action being taken.

D. What should an employee do if they suspect fraud or corruption?

1. Officers and Staff should not be afraid of raising concerns but should not approach or accuse any individual directly or try to investigate the matter themselves. In the first instance, Officers and Staff should refer their suspicions to their manager, unless the manager is suspected of being involved or it is considered otherwise inappropriate. In that instance the CFO or ACU should be contacted directly.
 - The ACU can be contacted by the Confidential Reporting Line, two way [Confidential Reporting System](#) or email PSD-ACU@Norfolk.pnn.police.uk.
 - The Norfolk CFO can be contacted on Jill.Penn@norfolk.pnn.police.uk
 - The Suffolk CFO can be contacted on colette.batson@suffolk.police.uk
2. The person to whom the concern has been raised should note all relevant details and obtain as much information as possible from the reporting person, including any notes made by that person. As soon as the person to whom the concern has been raised is satisfied that there is a potential irregularity, then the CFO or ACU should be informed.
3. Officers and staff should report all reasonable suspicions promptly as any delays may cause the PCCs and CCs to suffer further financial losses.
4. Concerns are better raised in writing. The background and history of the concern, giving names, dates and places where possible, should be set out together with the reason why the individual is particularly concerned about the situation. Those who do not feel able to put their concern in writing can telephone or meet the appropriate person.
5. Officers and Staff may invite their Staff Association or UNISON to raise a matter on their behalf.
6. Officers and Staff may therefore report a concern relating to a suspected irregularity to one of the following:
 - Line management
 - Professional Standards Department, Anti-Corruption Unit
 - CFO

E. How will the PCCs and CCs deal with allegations of fraud or corruption?

1. When an allegation of fraud is made, a senior manager will be appointed to oversee the proper and timely conduct of the investigation and subsequent action. The senior manager must be independent and impartial.
2. The approach to each allegation will depend on the financial value, sensitivity and frequency of similar occurrences. Internal Audit or the ACU may investigate matters.
3. The CFO and Internal Audit have a Memorandum of Understanding in place with the ACU ([Appendix C](#)).
4. In those instances where a contact name has been provided, acknowledgement of receipt of the concern will be given within two working days of a concern being received.
5. The PCCs and CCs accept that those people who reported the alleged fraud or corruption need to be assured that the matter has been properly addressed. Therefore, subject to legal constraints, they will receive information about the outcomes of any investigation.

F. Alternative methods for taking a complaint forward

1. If either a member of the public or an Officer or member of staff considers it appropriate to take the matter forward outside of these processes, the following are possible contacts:
 - A Trade Union / Staff Association – Officers and Staff may invite their representative to raise a matter on their behalf.
 - The Independent Office for Police Conduct (IOPC).
 - At third party reporting centres, e.g. Citizens Advice Bureau

Appendix B – The Nolan Principles of Conduct Underpinning Public Life

Selflessness

Holders of public office should 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 other 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 the 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 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 and 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.

The following also provide additional principles:

- The Code of Ethics
- The Standards of Professional Behaviour (Police Officers)
- The Standards of Professional Behaviour (Police Staff)

The above principles can be found [here](#).

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Appendix C – Memorandum of Understanding between the Professional Standards Department Anti-Corruption Unit (ACU), the PCCs, CCs, CFOs and Internal Audit for the Reporting of Suspected Financial Irregularities

The signed Memorandum of Understanding is saved [here](#).

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Appendix D – Whistleblowing Guidance

Making a Disclosure in the Public Interest

The Public Interest Disclosure Act 1998 should be consulted when “making a disclosure in the public interest” (sometimes referred to as “whistleblowing”). There are strict parameters as to when such a disclosure is relevant and how and to whom it is made.

Individuals need to understand that they are not always protected in making a disclosure of malpractice to the press or if another law is broken in making the disclosure e.g. the Official Secrets Act. The individual must have a reasonable belief that the information disclosed tends to show malpractice.

The Confidential Reporting and Whistleblowing policy is designed to cater for relevant disclosures under this Act to the Constabulary. Anyone considering disclosure to an external party (other than a legal advisor) should give serious consideration to all the legal requirements and ramifications, and must also show a reasonable belief that the information is substantially true. In particular any disclosure must fit the protected and qualifying disclosure definitions under the Act. Under no circumstances is disclosure for personal gain allowed.

Qualifying Disclosure

For it to be a qualifying disclosure it must, in the reasonable belief of the discloser, be made in the public interest (i.e. it does not just affect the individual who makes the disclosure) and comes under one or more of the following categories of wrongdoing:

- There has been or is likely to be a criminal offence committed;
- A breach of legal obligation;
- A miscarriage of justice;
- Health and safety endangered; the environment damaged;
- Or deliberate concealment of information about any of these.

Protected Disclosure

A protected disclosure is one made to the right person in the right manner. A protected disclosure can be made:

- To the Constabulary via the procedure explained in this policy;
- A legal advisor in the course of taking legal advice;
- A “prescribed” person outside the Force e.g. Health & Safety Executive or IOPC in relation to a matter for which they are responsible;
- An external non-prescribed person in special circumstances. For example, the individual reasonably believes that the disclosure amounts to “exceptional serious failure”, or if there is a belief they will be subject to detriment making the disclosure, or reasonable belief that evidence relating to the wrongdoing will be concealed or destroyed if disclosure is made to the Constabulary, or if the matter has been the subject of previous

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disclosure AND in all the circumstances it is reasonable to make the disclosure.

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