



Anti-Fraud and Corruption Framework

Version: Final V1.0 September 2026
Implemented: 25th September 2026
Reviewed by: Dean Coulls, Procurement Manager
Approved by: Governance Committee 24th September 2026

Contents

1. Purpose	3
2. The Anti-Fraud and Corruption Culture	4
3. The Seven Principles of Public Life	4
4. Roles and Responsibilities	5
5. Policies, Protocols and Procedures	8
6. Service Fraud Risk and Prevention Control Assessments	9
7. Protection of Whistleblowers	9
8. Member, Officer and Public Awareness	9

1. Purpose

- 1.1 Dover District Council is committed to maintaining the highest standards of honesty, integrity, transparency and accountability in the stewardship of public funds. The Council recognises that fraud, corruption, bribery and other forms of financial misconduct divert resources from essential services, undermine public confidence and damage the reputation of local government. This Framework sets out the arrangements through which the Council seeks to prevent, detect, investigate and deter such activity.
- 1.2 The Council has a statutory responsibility to safeguard public funds and ensure that they are used economically, efficiently and effectively. This Framework supports the Council's obligations under the Local Government Act 1999 (Best Value Duty), Local Audit and Accountability Act 2014, Accounts and Audit Regulations 2015 and other relevant legislation relating to fraud, bribery, corruption, money laundering, Failure to Prevent fraud and misconduct.
- 1.3 The Failure to Prevent fraud offence (introduced under the Economic Crime and Corporate Transparency Act 2023) places an increased emphasis on organisations being able to demonstrate that reasonable procedures are in place to prevent fraud by associated persons. For the Council, this means ensuring that fraud risks are considered not only corporately, but also within individual services, partnerships, commissioned arrangements and operational processes where fraud could arise.
- 1.4 The Council participates in the National Fraud Initiative, a statutory data matching exercise undertaken by the Cabinet Office and may also participate in other lawful data matching exercises where these support the prevention and detection of fraud, error, irregularity or the protection of public funds. Such activity forms part of the Council's wider counter-fraud framework and supports its duty to safeguard public resources.
- 1.5 This Framework has been produced to set out the principles, culture and framework within which the Council's anti-fraud and corruption policies are intended to operate.
- 1.6 The Framework sets out:
 - The Anti-Fraud and Anti-Corruption Culture
 - The Principles of Conduct in Public Life
 - Roles and Responsibilities
 - Staff and Member Training
 - Policies, Protocols, Procedures
- 1.7 For the purposes of this framework, fraud includes dishonest conduct intended to make a gain, cause a loss, expose another to a risk of loss, or improperly obtain money, property, services or other advantage. Corruption includes the abuse of entrusted power or position for private gain. Bribery includes offering, promising, giving, requesting, agreeing to receive or accepting a financial or other advantage as an inducement or reward for improper performance. These definitions should be read alongside the Council's detailed policies and procedures.
- 1.8 This Framework is a statement of the Council's standards, controls and governance arrangements. It is not intended to form part of any employee's contract of employment and may be amended, withdrawn or replaced by the Council following appropriate consultation and approval. Employees are required to comply with the Framework, the

Employee Code of Conduct, Financial Procedure Rules, Contract Standing Orders and any related policies or procedures in force from time to time.

2. The Anti-Fraud and Corruption Culture

- 2.1 Although it is essential that the processes and procedures to prevent, find and investigate fraud and corruption are fit for purpose, the starting point is the organisation's culture.
- 2.2 A strong anti-fraud culture requires services to understand where fraud could occur in their own activities and to take proportionate preventative action. Managers are therefore expected to consider fraud risk as part of service planning, operational control design, contract management, partnership working and the annual review of service risks.
- 2.3 Members and staff are expected to adhere to the seven principles of conduct in public life. They are also expected to maintain a culture of integrity and openness, and to use the available procedures to raise any concerns with managers or audit.
- 2.4 The Council operates a zero-tolerance approach to fraud, or corruption, or attempted fraud or corruption, and will deal with it firmly. Any allegation will be assessed and investigated proportionately and appropriate action taken where misconduct is identified.
- 2.5 Examples of conduct which may amount to gross misconduct include fraud, attempted fraud, theft, bribery, corruption, deliberate falsification of records, deliberate failure to declare a relevant interest, deliberate concealment of a conflict of interest, serious breach of financial or contract procedure, unauthorised destruction or alteration of evidence, and victimisation of a person who has raised a protected concern. This list is not exhaustive, and each case will be considered on its own facts.
- 2.6 The Council recognises that Fraud risks continue to evolve and include cyber-enabled, business email compromise, procurement fraud and identity fraud, amongst others. The Council will maintain arrangements to identify, assess and mitigate such risks as they emerge.
- 2.7 The Council's counter-fraud arrangements will operate through an annual cycle of risk identification, control assessment, action planning, implementation, monitoring and assurance reporting. Service fraud risk and prevention control assessments will be reviewed as part of annual business planning, with significant themes, control weaknesses and improvement actions reported through the Council's governance arrangements.

3. The Seven Principles of Public Life

- 3.1 Members and Officers* ¹are expected to follow the seven general principles for conduct in public life. These are commonly referred to as the Nolan Principles and are reflected in the Localism Act 2011, local government standards arrangements and local codes of conduct.

¹ In this context "Officers" includes full and part time staff employed directly by the Council, staff working for partnership organisations, temporary and agency staff and consultants and contractors when working on DDC business.

- Selflessness – you should act solely in terms of the public interest and never improperly confer an advantage or disadvantage on any person or act to gain financial or other material benefits for yourself, your family, a friend or close associate.
- Integrity – You should exercise independent judgment and not compromise your position by placing yourself under obligations to outside individuals or organisations who might seek to influence you in the performance of your official duties. You should behave in accordance with all legal obligations, alongside any requirements contained within this Authority's policies, protocols and procedures, including on the use of the Authority's resources. You should value your colleagues and councillors and engage with them in an appropriate manner and one that underpins the mutual respect that is essential to good local government. You should treat people with respect, including the organisations and public you engage with and those you work alongside.
- Objectivity – In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, you should make choices on merit. You should deal with representations or enquiries from members of the community and visitors fairly, appropriately, and impartially.
- Accountability – You are accountable to the public for your decisions and actions and should fully co-operate with whatever scrutiny is appropriate to your office.
- Openness – You should be as open and as transparent as possible about all the decisions and actions that you take to enable residents to understand the reasoning behind those decisions and to be informed when holding you to account. You should give reasons for your decisions and restrict information only when the wider public interest or the law clearly demands it. You should listen to the interests of all parties, including relevant advice from statutory and other professional officers, taking all relevant information into consideration, remaining objective and making decisions on merit.
- Honesty – You have a duty to declare interests relating to your public duties and to take steps to resolve any conflicts arising in a way that protects the public interest. You should not allow other pressures, including the financial interests of yourself or others connected to you, to deter you from pursuing the interests of the Council or the good governance of the Council in a proper manner.
- Leadership – Through leadership and example you should promote and support high standards of conduct when serving in your public post. You should provide leadership through behaving in accordance with these principles when championing the interests of the community with other organisations as well as within this Council.

4. Roles and Responsibilities

- 4.1 The general principles and culture apply to all. All Members and Officers have a duty to report concerns of fraud or irregularity and inappropriate approaches or inducements made to them in their role as Members or Officers.

- 4.2 All Members and Officers also have a duty to protect and preserve any records or evidence of fraud or irregularity that may be of use in an investigation, and to provide all assistance to the Head of the East Kent Audit Partnership or anyone else properly appointed to undertake an investigation.
- 4.3 No explanation of roles and responsibilities can be exhaustive, or cover all eventualities, however, certain roles and responsibilities will apply to specific individuals or groups of individuals as set out below.

- **Members**

Responsible for the example they set and the culture they promote. Specific responsibility for protecting the interests of the Council and the public, registering and declaring interests, declaring related party transactions and reporting any fraud or corruption of which they become aware, or any inappropriate offers or inducements made to them as councillors.

- **Chair and Members of Governance Committee**

The Governance Committee has a key role in overseeing the Council's anti-fraud and corruption framework. This includes ensuring that effective internal audit arrangements, governance structures, risk management processes, internal controls and assurance mechanisms are in place and operating effectively. The Committee provides independent oversight of the Council's arrangements for identifying, assessing, managing and reporting significant risks, including those relating to fraud and corruption, and receives assurance that appropriate action is taken where such matters arise. The Committee will receive annual reports on fraud activity, investigations, outcomes and any emerging fraud risks.

The Committee will receive assurance on the operation of the framework, outcomes from service fraud risk and prevention control assessments, and any significant control weaknesses or emerging fraud risks identified through the National Fraud Initiative and other lawful data matching exercises, audit, investigation or management review.

- **Monitoring Officer**

The Monitoring Officer is responsible for the legal governance of the authority, ensuring councils fulfil their statutory obligations, for promoting and maintaining high standards of conduct, advising on ethical governance matters, maintaining the Constitution and Member Code of Conduct, and advising on allegations involving Members where appropriate.

- **Directors / Chief Officers / Heads of Service**

In addition to the responsibilities applying to Members, senior staff are responsible for identifying risks from fraud and irregularities and taking proportionate steps to mitigate those risks, including:

- Implementing agreed internal control recommendations and addressing any serious control weaknesses
- The maintenance of systems and controls to prevent fraud
- Promotion of the appropriate culture amongst staff

- Providing staff with the required training and the processes that encourage staff to report any fraud or corruption of which they become aware.
- Identifying and documenting service-specific fraud risks, including risks arising from third parties, contractors, suppliers, agents, partnerships and other associated persons acting for or on behalf of the Council.
- Completing and maintaining fraud risk and prevention control assessments for their service areas.
- Reviewing those assessments at least annually, and more frequently where there are significant changes to legislation, systems, contracts, delivery models, identified fraud trends or control weaknesses.
- Ensuring that agreed actions to strengthen fraud prevention controls are implemented and monitored.
- Reviewing and responding to National Fraud Initiative matches and other lawful data matching outputs relevant to their service area.
- Ensuring that fraud, error, control weaknesses or lessons identified through data matching exercises are reflected in service fraud risk and prevention control assessments where appropriate.

They are also responsible for compliance with the Council's constitution including Contract Standing Orders and Financial Procedure Rules.

- **Head of the East Kent Audit Partnership (EKAP)**

The Head of EKAP is responsible for providing independent assurance regarding the effectiveness of the Council's control environment, governance and risk management arrangements, including those designed to prevent and detect fraud and corruption.

The Head of EKAP's role also includes receipt, investigation and reporting of allegations of fraud or corruption against Members and / or Officers. All investigations will be undertaken in accordance with legislation, best practice and the Council's Protocol for dealing with allegations.

The Head of EKAP will take account of outcomes, themes and control weaknesses identified through the National Fraud Initiative and other lawful data matching exercises when planning counter-fraud work, internal audit activity and assurance reporting.

The Head of EKAP reports to Governance Committee and has direct access to the Chair of Governance or any other member if an issue requires it.

- **Director of Corporate Resources (Deputy Chief Executive) and Head of Finance & Investment**

In addition to the responsibilities of Directors / Chief Officers / Heads of Service, the Director of Corporate Resources is responsible for monitoring compliance with Contract Standing Orders and Financial Procedure Rules. The Director of Corporate Resources and Head of Finance & Investment also act as Money Laundering Reporting Officer and Deputy Money Laundering Reporting Officer respectively.

- **Employees and Other Workers**

Employees, agency workers, contractors, consultants and volunteers working on behalf of the Council are responsible for:

- Acting with honesty and integrity
- Complying with Council policies and procedures
- Promptly reporting concerns, suspicions or allegations of fraud, corruption, theft, bribery or financial irregularity
- Cooperating fully with authorised investigations.

5. Policies, Protocols and Procedures

5.1 It is essential that Members, Officers and the public are provided with clear policies, protocols and procedures so that they understand:

- How to report concerns over fraud and corruption
- How those concerns should be received and investigated
- The specific measures in place to deal with money laundering
- The specific measures in place to deal with bribery.

5.2 In order to deal with these the council has the following associated policies:

- Whistleblowing Policy
- Anti Money Laundering Policy
- Anti Bribery Policy
- Protocol for Dealing with Allegations of Fraud or Corruption

5.3 The Council will participate fully in the National Fraud Initiative and other lawful data matching exercises where participation is required or where it is proportionate and appropriate to support the prevention and detection of fraud, error or irregularity.

5.4 Data matching will be undertaken in accordance with relevant legislation, statutory guidance and data protection requirements. This includes ensuring that appropriate privacy notices are in place, data is transferred securely, matches are reviewed proportionately, and any resulting enquiries or investigations are undertaken lawfully and fairly.

5.5 Matches identified through the National Fraud Initiative or other data matching exercises will be assessed and prioritised according to risk. Relevant services will be responsible for reviewing matches relating to their service area, taking appropriate action where fraud, error or control weaknesses are identified, and maintaining evidence of the outcome.

5.6 Themes, outcomes and control issues arising from data matching activity will be used to inform service fraud risk and prevention control assessments, internal audit planning and assurance reporting to the Governance Committee where appropriate.

5.7 This framework should be read alongside the Council's wider governance framework and with the following in mind:

- Financial Procedure Rules
- Contract Standing Orders
- Employee Code of Conduct
- Member Code of Conduct

- Gifts and Hospitality Policy
- Corporate Risk Management Framework
- Information Governance Policies

6. Service Fraud Risk and Prevention Control Assessments

- 6.1 Each service will be required to include a fraud risk and prevention control assessment proportionate to the nature of its activities within its annual business plan. These assessments should identify the main fraud risks relevant to the service, the existing preventative and detective controls in place, any gaps or weaknesses, and the actions required to strengthen arrangements.
- 6.2 Assessments should include consideration of fraud risks arising from internal processes, customer or claimant fraud, procurement and contract management, grant schemes, income collection, system access, data handling, partnership working and the activities of contractors, suppliers or other associated persons.
- 6.3 Service assessments will be reviewed at least annually as part of the annual business plan process and will set out the key preventative, detective, training, awareness, policy and assurance actions required to strengthen the Council's overall counter-fraud arrangements, including its response to the Failure to Prevent fraud offence.

7. Protection of Whistleblowers

- 7.1 The Council encourages employees, Members, contractors and members of the public to report concerns regarding fraud, corruption or wrongdoing. Employees and workers who make a protected disclosure will be protected in accordance with the Council's Whistleblowing Policy, the Public Interest Disclosure Act 1998 and Part IVA of the Employment Rights Act 1996. The Council will not tolerate dismissal, disciplinary action, victimisation or other detriment because a person has raised a concern in accordance with those protections.
- 7.2 Investigations will be undertaken proportionately, objectively and in accordance with relevant legislation, Council policies and the rights of those involved. The Council will consider the most appropriate response in each case, which may include management action, disciplinary action under the Council's disciplinary procedure, recovery of losses, civil action, referral to law enforcement or changes to controls and procedures. No disciplinary sanction will be imposed unless the matter has been considered under the applicable procedure and the employee or worker has had a reasonable opportunity to respond.

8. Member, Officer and Public Awareness

- 8.1 The policies and procedures will be of little use unless they are understood and implemented / acted upon.
- 8.2 This Framework has been produced following consultation with:
- The Portfolio Holder for Finance, Governance, Technology and Resilience
 - The Chair of Governance
 - The Director of Corporate Resources (Deputy Chief Executive)
 - The Head of the East Kent Audit Partnership
 - The Head of Finance & Investment

- 8.3 This Framework and associated policies will be shared with all Members, and Members of Governance will receive appropriate training.
- 8.4 All staff will receive notification via Engage an e-mail alerting them to the Framework and policies and will be required to read them. They are also required to undertake mandatory eLearning and refresher courses.
- 8.5 This framework and associated policies will be placed on the Internet and Staff Hub so that they can be easily accessed.