

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY
FINAL FRAUD RESPONSE PLAN

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1. INTRODUCTION

1.1 South Yorkshire Fire and Rescue Authority is committed to combatting fraud, corruption and irregularity. This Fraud Response Plan is intended to provide direction and help to all Authority employees and Members who wish to raise their concerns about suspected fraud, corruption or irregularity either within, or against the Authority.

1.2 Section C.43, part 5d Financial Regulations, of the Authority's Constitution states:

To ensure compliance with the Fraud Response Plan by notifying the Director of Finance and Procurement immediately of any suspected fraud, theft, irregularity, improper use or misappropriation of the Authority's property or resources. The Director of Finance and Procurement shall notify the Treasurer at the earliest opportunity. Pending investigation and reporting, the relevant officer should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.

1.3 The Authority's definition of fraud and corruption is defined within the Authority's [Anti-Fraud and Corruption Policy](#) at paragraphs 2.3 and 4.2 respectively.

1.4 The Plan gives a framework to follow in responding to suspicions of fraud or corruption and provides information that allows evidence to be gathered and collated in a way which facilitates informed initial decisions, while ensuring that evidence gathered will be admissible in any future criminal or civil actions.

1.5 The Plan also outlines how the Authority will deal with reports of fraud, corruption or irregularity.

2. OBJECTIVES

2.1 The objectives of a fraud response plan are to ensure that timely and effective action can be taken to:

- Ensure an appropriate investigation is undertaken;
- minimise the risk of inappropriate action or disclosure taking place which would compromise an investigation;
- ensure there is a clear understanding regarding who will lead any investigation and to ensure appropriate professionals are involved;
- ensure a fair and consistent response to suspected frauds;
- secure evidence and ensure containment of any information or knowledge of any investigation into the matter reported;
- prevent further losses of funds or other assets where fraud has occurred and maximise recovery of losses;
- ensure there is substance and evidence to support any allegation against an employee before that employee is subject to disciplinary action;
- minimise the effect of a fraud or corrupt act by taking appropriate and timely action at an early stage;
- identify the perpetrators and maximise the success of any disciplinary /legal action taken;
- reduce adverse impacts on the business of the Authority;
- minimise any adverse publicity for the Authority;

- identify lessons to be learned to improve the internal control arrangements of the Authority and improve fraud awareness.

3. EMPLOYEE RESPONSIBILITIES

- 3.1 As an employee there are a number of actions you may be required to take depending on who is involved in the fraud or corruption. You should remember, however, that when you know of or suspect a fraud or corrupt act you should not discuss it with other work colleagues either before or after reporting it to the appropriate person.
- 3.2 You should never confront the suspected individual or act in a manner which might draw their attention to your suspicions.
- 3.3 At the earliest opportunity you should clearly record all the activities you have witnessed and information you have received or are aware of. It is important to record as much information as possible to inform any subsequent management assessment or investigation, including dates, times and sequences of events.

Fraud by another employee

- 3.4 If you suspect a work colleague of fraud or corruption you should report it to your line manager or the Director of Finance and Procurement. You may also report via the Whistle Blowing routes set out in the Whistle blowing policy.

Fraud by an Elected Member or a Co-opted Independent Member

- 3.5 If you suspect fraud or corruption by an Elected Member or a Co-opted Independent Member, you should report this to the Director of Finance and Procurement, the Authority's Monitoring Officer or via the Whistle Blowing routes set out in the Whistle blowing policy.

Investigation Conduct

- 3.6 When a suspected fraud or corrupt act is reported the Director of Finance and Procurement will undertake a review of the situation and where evidence suggests there is a potential fraud, they will commission a detailed investigation.
- 3.7 Any conversations you have with, or information that you provide to the investigating officers will remain confidential. You should note that the Authority has a responsibility to investigate all cases of suspected fraud and refer them to the Police for criminal investigation and potential prosecution where appropriate.
- 3.8 Subject to the constraints of the GDPR/Data Protection legislation and the Authority's duty of confidentiality to employees and Members, you will be given as much information as possible about the outcome of any investigation. You must only report genuine concerns and believe the concerns to be true. Any reports which are subsequently determined to be malicious themselves could be dealt with as a disciplinary matter.

Confidential Reporting (Whistle-blowing) Policy

- 3.9 The Authority has developed a Confidential Reporting (Whistle-Blowing) Policy in accordance with the provisions of the Public Interest Disclosure Act 1998. The policy is available on the intranet (<http://syfirecorp01/document/1761>) and enables you to raise concerns, which are in the public interest, about any financial or other malpractice in the Authority without fear of recrimination.

4. MANAGEMENT RESPONSIBILITIES

Evaluation and Investigation of complaints and allegations

- 4.1 As soon as a complaint or an allegation is received, it is the responsibility of the line manager to report the facts to the Director of Finance and Procurement or the Monitoring Officer, and for them to satisfy themselves that there are reasonable grounds for the suspicion.
- 4.2 Upon judging that there are reasonable grounds for the suspicion, the investigation must be planned with appropriate professional support.
- 4.3 The Director of Finance and Procurement should be mindful of two important points at this time,
- where necessary, to take action to stem the outflow of cash / goods;
 - safeguard any evidence of any malpractice.
- 4.4 As the final outcome of an investigation could result in a court appearance it is of the utmost importance that the investigation can withstand the rigours of cross-examination. Evidence is crucial and must be secured. Any relevant documentation or records must be retained. Other items or equipment relevant to the investigation must be safeguarded without any alteration to their original condition, e.g. personal computers. Prior to any possible suspension, Management must not act in any way that might alert the suspect.
- 4.5 At no time should anyone:
- Inform or alert the alleged perpetrator that they are under suspicion without proper authorisation. To do so is likely to put evidence at risk;
 - Carry out any surveillance without proper authorisation or guidance.
- 4.6 If the allegation is serious it may be desirable to remove an employee from the workplace, whilst the investigation is undertaken. Any suspension would be considered by the Director of Finance and Procurement in conjunction with the Director of People and in line with the disciplinary policies.

Proactive review of fraud risk areas

- 4.8 The Director of Finance and Procurement should perform a fraud risk assessment and undertake a proportionate amount of analysis of spend or activity to either gain assurance of the absence of fraud or to identify potential fraud.

5. INTERNAL AUDIT'S RESPONSIBILITIES

- 5.1 Internal Audit will provide specialist counter fraud trained advice and assistance on the request of the Director of Finance and Procurement. Internal audit must be made aware of reports made and investigations underway. Where internal audit conduct interviews they will be conducted fairly and in accordance with the Police and Criminal Evidence Acts (PACE).

6. ELECTED MEMBERS / CO-OPTED INDEPENDENT MEMBERS RESPONSIBILITIES

- 6.1 Where Elected Members or Co-opted Independent Members come into possession of information which may indicate that a fraudulent or corrupt act is being perpetrated against the Authority the expectation is that they will report this to the Monitoring Officer and the Director of Finance and Procurement. The officer receiving the allegation should ensure that any subsequent investigation follows the requirements of this fraud response plan.

7. DETERMINING THE TYPE OF INVESTIGATION

Allegation against an employee

- 7.1 If an allegation is substantiated after the preliminary enquiry and further investigation is able to provide adequate evidence of the alleged action the matter will be reported to management for disciplinary proceedings to commence.
- 7.2 At the same time if there is evidence that fraud has been committed against the Authority or Service the Director of Finance and Procurement will liaise with the Police over whether they will investigate and take the case forward to possible prosecution.
- 7.3 In appropriate circumstances the Authority will consider taking civil action against the perpetrator to recover any losses caused as a result of their actions.

Allegation against a member of the public

- 7.4 If an allegation of fraud against the Authority is substantiated the case will be referred to the Police.
- 7.5 In addition to the criminal route, wherever applicable, the action taken by the Authority will also follow a civil route. The use of the civil courts would be primarily in order to recover assets or monies obtained by the perpetrator.

Allegation against an Elected Member or Co-opted Independent Member

- 7.6 Any allegations against a Member must be made to the Monitoring Officer and the Director of Finance and Procurement.

External Audit

- 7.7 In some cases it may be necessary to immediately inform the Authority's External Auditor of the fraud or corruption. This will be the responsibility of the Director of Finance and Procurement or the Monitoring Officer.

8. Press and Publicity

- 8.1 The Authority's Communications Team will deal with the media in all matters regarding fraud and corruption. Where appropriate the details of all successful prosecutions for fraud should be released to the media through Communications. Employees must not directly disclose to the media the details of any cases suspected or under investigation.
- 8.2 Disclosure of details to the media without the express authority of Communications would be regarded a disciplinary matter. The aim is to publicise the Authority's intolerance of fraud or corruption both within the Authority and by users of its services. It also serves to publicise our successes against those who would perpetrate such fraud or corruption against the Authority.

9. Conclusion

- 9.1 The Fraud Response Plan, in conjunction with the Anti-Fraud and Corruption Policy, Anti-Fraud and Corruption Strategy, the Confidential Reporting (Whistleblowing) Policy, the Code of Conduct and the Employee Disciplinary Code will ensure that the Authority's objectives in countering and investigating corporate fraud and corruption are achieved.

10. Supporting Corporate Policies

Anti-Fraud and Corruption Policy
Anti-Fraud and Corruption Strategy
Anti-Bribery Policy
Prosecutions Policy
Confidential Reporting (Whistleblowing) Policy
Code of Conduct
Disciplinary Policy