

EAST AYRSHIRE COUNCIL

Counter Fraud and Corruption Strategy



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1 Introduction

- 1.1 East Ayrshire Council has a responsibility to protect the public purse and recognises the potentially significant risks that fraud and corruption pose to the Council. All councillors and employees across the Council have a duty to safeguard public money and protect the Council against fraud and corruption.
- 1.2 Fraud and corruption undermine the aims and ambitions of our Strategic Plan by diverting resources from legitimate activities, reducing the finances available to provide services and also damaging our reputation and public confidence in the Council.
- 1.3 The objectives of this Strategy are to minimise losses through fraud and corruption and further embed the management of the risk of fraud and corruption within our internal culture and more widely throughout East Ayrshire. The focus and emphasis is on prevention and having a proactive approach to fraud and corruption risk management.
- 1.4 This Strategy sets out how the Council acknowledges, prevents and pursues fraud and corruption by:
 - Encouraging all Elected Members, employees and the public to act with honesty and with integrity, promoting an anti-fraud and anti-corruption culture across East Ayrshire;
 - Creating and promoting a robust anti-fraud and anti-corruption culture across the Council which highlights zero tolerance of fraud and corruption;
 - Deterring and preventing fraud and corruption;
 - Detecting and investigating fraud and corruption; and
 - Recovering losses and instigating and assisting criminal prosecutions and proceedings.
- 1.5 This Strategy sets out our commitment to tackling fraud and corruption and makes clear the appropriate and decisive action that will be taken against those committing or attempting to commit, fraudulent and corrupt acts against the Council.
- 1.6 This Strategy also sets out our policy in respect of the Criminal Finances Act 2017.

2 Key Principles

- 2.1 East Ayrshire Council has a zero-tolerance approach to fraudulent or corrupt activity whether committed by individuals or organisations representing, employed by, or dealing with the Council.
- 2.2 The threat of fraud and corruption is both internal and external. All Elected Members and Council employees have an important role to play and must comply with our key policies, procedures and standards of conduct. They must also remain vigilant to potential incidents of fraud and corruption.
- 2.3 We encourage our employees, contractors, partners, and members of the public to raise concerns in respect of suspected fraudulent or corrupt activity at the earliest opportunity.
- 2.4 We will always investigate any allegation of fraud or corruption from any source by referring them immediately to the Chief Auditor in line with the roles and responsibilities signposted in the [Defalcation/Corrupt.Practices.Procedures](#) and thereafter, where necessary, to Police Scotland or the Crown Office and Procurator Fiscal Service.
- 2.5 We will always support the prosecution of those acting fraudulently or corruptly against the Council, irrespective of the value of the loss, and we will take all appropriate action to recover sums illegally obtained.
- 2.6 Arrangements to counter fraud and corruption will operate within a culture and assurance framework supported by our Risk Management Strategy and in particular the Three Lines of Defence Model.

3 Responsibilities

- 3.1 The responsibility for creating a strong anti-fraud and anti-corruption environment lies with our elected members, including our Cabinet and the Governance and Scrutiny Committee, as well as our Executive Management Team (EMT), led by the Chief Executive.
- 3.2 All of our Chief Officers are responsible for implementing policies, procedures and controls to prevent and detect fraud, theft and corruption across our Services and our Internal Audit Service will support the effective discharge of this responsibility and will evaluate the potential for the occurrence of fraud and how the Council manages fraud risk.
- 3.3 Elected members and employees are responsible for following the processes and procedures in place throughout the Council. All employees have a duty to remain vigilant to the threat of fraudulent or corrupt activity and take appropriate action where they suspect fraud or corruption occurs. Internal controls exist to safeguard both employees and the Council. These include authorisation procedures, segregation of duties, regular systems reconciliations, update and maintenance of system documentation and regular budget monitoring within relevant reporting timescales.
- 3.4 We expect our residents, contractors and partners to adhere to the principles of this Strategy and to be honest in their dealings with the Council.

4 Definitions

Fraud

- 4.1 The initiating point of the offense of fraud is a dishonest misrepresentation of fact which is designed to bring about the practical result which eventuates. Fraud can be used to describe a wide variety of dishonest behaviour such as forgery, deception, conspiracy, blackmail, bribery, extortion, theft, misappropriation, embezzlement, false representation and the concealment of material facts. Fraudulent use of IT resources is included in this definition, where its use is a material factor in carrying out a fraud.
- 4.2 Examples of fraud include, but are not limited to:
- distorting or concealing financial and non-financial information;
 - knowingly and intentionally obtaining or attempting to obtain benefits to which there is no, or a lesser entitlement;
 - falsifying or altering accounting records or other documents;
 - misappropriation of assets or theft;
 - suppressing or omitting the effects of transactions from records or documents;
 - recording incorrect information e.g. timesheet records that don't reflect actual hours worked;
 - submitting false invoices, claims for payment or vouchers;
 - wilful misrepresentation of transactions or of the Council's state of affairs which may involve the misuse of resources or the supply of false information.

Corruption

- 4.3 Corruption is the abuse of entrusted power for private benefit that usually breaches laws, regulations, standards of integrity or standards of professional behaviour and can include the abuse of the power given to an individual by another person or organisation. It is the unlawful offering, giving, soliciting or accepting an inducement or reward which could influence the actions taken by the Council, Elected Members or employees. This also applies to business partners where a relationship is in place for them to undertake duties on behalf of the Council.
- 4.4 Examples of corrupt activity include, but are not limited to:
- disclosure of information to give advantage;
 - altering official forms or contracts or falsifying records;
 - not pursuing amounts due to the Council;
 - awarding a contract or preferred supplier status on any basis other than the Council's best interests;
 - authorising additional work or a contract variation to favour a contractor;
 - misuse of IT systems;
 - concealing adverse information which could affect a contract outcome or its continuance;
 - failing to address or report contract under-performance or non-compliance with contract or license terms;
 - making purchases of goods or services which are unnecessary or excessive.

Bribery

- 4.5 Bribery is defined generally as corrupt solicitation, acceptance or transfer of value in exchange for official action. It is an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage. It can take different forms and could be the offering, promise or authorisation of anything of value, or a reward or the giving of aid, donations or voting designed to exert improper influence. Bribes may not always be monetary and may include gifts or hospitality.
- 4.6 The Bribery Act 2010 introduced a number of offences relating to receiving bribes and being bribed. These offences relate to people carrying out functions of a public nature, connected with a business or being performed as an employee where that person was expected to perform the function or activity in good faith, impartially or is in a position of trust by virtue of performing it.
- 4.7 It is essential that elected members and all employees ensure that their personal judgement and integrity cannot reasonably be seen to be compromised by the acceptance of benefits of any kind from a third party. Where an elected member or employee is uncertain whether or not they have a conflict of interest further advice can be obtained from the Chief Governance Officer.

Money Laundering

- 4.8 Money laundering is the term used for offences involving concealing the proceeds of crime or terrorist funds, so that they appear to have come from a legitimate source. Money laundering involves one or more of three principal offences: concealing, arranging and acquisition / use / possession.
- 4.9 The Council is responsible for identifying and reporting acts of money laundering and Services receiving money from external sources should always be vigilant.
- 4.10 We have separate procedures for reporting suspected money laundering and any suspicion concerning the appropriateness of a transaction should be reported with advice sought from the Chief Governance Officer, as the Council's nominated officer for reporting incidents to the Serious Organised Crime Agency.
- 4.11 It is the responsibility of Chief Officers to ensure that all employees are aware of the Council's policy in respect of Money Laundering and their duty to notify the appropriate officers of any known or suspected money laundering activities.

Tax Evasion and Avoidance

- 4.12 Tax evasion is the offence of cheating the public revenue or fraudulently evading UK tax and is a criminal offence. It requires an element of fraud which means that there must be deliberate action or omission with dishonest intent. Tax evasion is the illegal non-payment or under-payment of taxes, usually as a result of making a false declaration (or no declaration) of taxes due to the relevant tax authority and results in legal penalties if the perpetrator is caught.
- 4.13 Tax avoidance is seeking to minimise the payment of taxes without deliberate deception; this could be legitimate but is often contrary to the spirit of the law, e.g. involving the exploitation of loopholes.
- 4.14 Our responsibilities for preventing tax evasion under the Criminal Finances Act 2017 are set out in Section 11.

5 Our Approach to Meeting the Challenge

- 5.1 Fraud and corruption, by their very nature are hidden, and conducted in such a manner that they are actively concealed and therefore difficult to detect.
- 5.2 We have a zero tolerance approach to fraud and corruption and promote a strong anti-fraud and anti-corruption culture, encouraging an environment where individuals feel comfortable coming forward to raise concerns. We will always seek to prosecute any instances of fraud, corruption or criminal behaviour against the Council and to raise civil proceedings in order to recover any loss of public funds.
- 5.3 Our approach follows 5 key steps primarily aiming to prevent fraud and corruption occurring and reactive when suspected instances are identified:



Deter

- 5.4 We will maximise publicity around successful detection and prosecution activities and anti-fraud and corruption campaigns to deter potential fraudsters. The opportunity to learn from previous fraud and corruption cannot be underestimated and sharing the outcome of an investigation widely can act as a strong deterrent, especially when robust action has been taken.

Prevent

- 5.5 We will seek to prevent fraud by implementing and maintaining strong internal controls across all our Services. Our Chief Officers are responsible for implementing and ensuring compliance with policies (including our Financial Regulations and Standing Orders Relating to Contracts), procedures and controls to prevent and detect fraud, theft and corruption across their Services and these should be embedded in all activities.

- 5.6 Our Internal Audit Service assists in the effective discharge of this responsibility and evaluates the potential for the occurrence of fraud and the management of the risk of fraud, regularly assessing the effectiveness of internal controls throughout services.
- 5.7 We have joint arrangements in place with North Ayrshire Council for the provision of a specialist investigative unit to prevent and detect fraud. Our Internal Audit Service works closely with the Corporate Fraud Team to ensure that a robust control framework is in place, with recommendations to rectify system weaknesses being implemented following investigations.

Detect

- 5.8 We will actively seek to detect fraudulent activity in various ways, including data sharing with key partners through the National Fraud Initiative (NFI) which is a public sector scheme that matches data across various agencies and has a good success rate in flagging up fraud and error across the UK public sector.
- 5.9 Other measures we deploy include pro-active data sharing and matching between different systems and data sets, encouraging whistleblowing by employees or members of the public, management checks on the adequacy of internal controls and Internal Audit reviews.

Investigate

- 5.10 Allegations will always be investigated by management and, where appropriate, internal audit, supported as necessary by the Corporate Fraud Team. The Police will also be involved depending on the nature of the allegation. Changes to systems and procedures will be implemented where necessary to ensure controls are in place to prevent any recurrence.

Sanctions

- 5.11 Where an investigation confirms a fraud has been committed, we will consider a range of sanctions, including disciplinary, civil and criminal action. Our disciplinary procedures make clear reference to gross misconduct being an action that could lead to dismissal.
- 5.12 We will always seek to recover any financial losses and will refer to civil and criminal law as appropriate to achieve this.

6 Strategic Framework and Governance

- 6.1 We comply with the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption (2014) and the five key principles which are as follows:
- acknowledge the responsibility of the governing body for countering fraud and corruption;
 - identify the fraud and corruption risks;
 - develop an appropriate counter fraud and corruption strategy;
 - provide resources to implement the strategy; and
 - take action in response to fraud and corruption.
- 6.2 We comply with CIPFA's *Developing an effective assurance framework in a local authority*, a briefing issued in December 2023, which sets out good practice in governance and assurance arrangements to help ensure our governance arrangements continue to support our objectives and strengthen accountability and transparency within the Council. CIPFA defines an assurance framework as: *'The means by which leaders, managers and decision makers can have confidence that the governance arrangements that they have approved are being implemented, operating as intended, and remain fit for purpose.'*
- 6.3 We have adopted a local [Code of Corporate Governance](#) which demonstrates our commitment to the fundamental principles of good corporate governance, namely openness and inclusivity, integrity and accountability.
- 6.4 This Strategy is an integral part of a range of inter-related policies and procedures that provide a corporate framework to help counter fraudulent and corrupt activity. These have been formulated in line with the appropriate legislative requirements and professional best practice and include our:
- Scheme of Delegation and Administration;
 - Procurement Strategy and Standing Orders Relating to contracts;
 - [Financial Regulations](#) and Financial Policy Bulletins (FPBs);
 - [Risk Management Strategy](#) including the *Three Lines of Defence model*;
 - Elected Members Code of Conduct and Employee Code of Conduct;
 - Defalcation / Corrupt Practices Procedures;
 - Whistleblowing Policy;
 - Recruitment and Selection Procedures;
 - Declaration of Elected Members Interests / gifts and hospitality guidance;
 - Disciplinary Policy and Procedures;
 - IT Security Policy;
 - IT Acceptable Use Policy;
 - Records Management Policy; and
 - System procedure notes and manuals which ensure users are aware of what management expect in the operation of systems and processes.

7 Managing the Risk of Fraud and Corruption

- 7.1 We have identified *Fraud and Misappropriation of Council resources* as a risk in our Corporate Risk Register and will continuously assess those areas most vulnerable to the risk of fraud and corruption which inform our mitigations as well as the Chief Auditor's annual plan.
- 7.2 Known and emerging areas susceptible to the risk of fraud and corruption include tenancies, our Blue Badge Scheme, council tax, business rates, procurement, payroll, identity fraud, information security and cybercrime.
- 7.3 Internal Audit, supported by the Corporate Fraud Team will carry out work in these high-risk areas to review the assurance framework and detect existing and new types of fraudulent activity.
- 7.4 Furthermore, we continue to horizon scan for upcoming and emerging fraud risks and this is supplemented by our involvement in local, regional and national groups to share fraud alerts and upcoming issues.
- 7.5 As with any risk faced by the Council, it is the responsibility of our Chief Officers and Service managers to ensure that any fraud risk is adequately considered when preparing risk assessments in support of achieving strategic priorities, policies, business plans and project objectives and outcomes. It is important to consider the risk of fraud occurring as opposed to any actual incidences of fraud having occurred in the past. Once the fraud risk has been evaluated, appropriate action will be taken to mitigate those risks on an ongoing basis.
- 7.6 Changes to the operational or business environment must be assessed to ensure all impacts, which might affect the risk of fraud and corruption, are properly considered.
- 7.7 Our Internal Audit service receives intelligence through various sources, including the Scottish Local Authorities Chief Internal Auditors' Group (SLACIAG) and its sub-group the Scottish Local Authority Investigators Group (SLAIG), the National Anti-Fraud Network (NAFN), and notifications from our Income and Payments team.
- 7.8 Our Chief Auditor maintains a corporate Fraud Attack List which is updated for all relevant intelligence received and issued to relevant employees to enable appropriate action to be taken around bank accounts and email addresses.
- 7.9 Our networking arrangements ensure we are aware of significant fraudulent attacks in other Councils, allowing us to take any necessary actions.
- 7.10 Data loss and cyber security is an area of public focus with a number of recent high-profile attacks across the UK public sector. Data loss is a major risk given the range of sensitive information held by our services and we have a legal requirement under the Data Protection Act 2018, to ensure the information we hold remains secure.
- 7.11 We have in place a suite of Data Protection and GDPR policies, guidelines, procedures and training and Chief Officers are responsible for ensuring that all employees comply with these to protect the use and security of the data we hold.

- 7.12 We will continue to update our information governance and cyber security policies, procedures, and guidelines to reflect the current risk environment around data loss and cyber-enabled fraud and we fully engage with both the Government Digital Service (GDS) and Scottish Government Cyber Resilience Unit, to ensure we maintain our best practice approach.
- 7.13 The Council has an Information Governance Team and an ICT Security and Cyber Team to manage the information and cyber risks, implement controls which protect data and systems and respond rapidly to any reported incidents or attacks. Additionally, our Internal Audit Service carries out risk based ICT/Cyber assurance and advisory work supported by outsourced computer audit resources and informed by risks identified by the UK Government's National Cyber Security Centre to further protect our services.

8 Key Partners

- 8.1 We maintain arrangements with other public agencies to encourage the exchange of information in respect of fraud and corruption. All exchange of data is undertaken in line with the Data Protection Act 2018 and UK GDPR.
- 8.2 Our partner agencies include:
- Other local authorities
 - Local, Regional and National Auditor and Corporate Fraud Networks
 - The National Anti-Fraud Network (NAFN)
 - Police Scotland
 - Audit Scotland
 - Department of Work and Pensions
 - East Ayrshire Community Planning Partners
 - Chartered Institute of Public Finance and Accountancy, (CIPFA)
 - CIPFA Scotland Directors of Finance Section, (DoF)
 - Our Insurers.
- 8.3 This list is not exhaustive and officers will share information and best practice to ensure all opportunities to reduce the risk and occurrence of fraud, corruption or crime against the Council is reduced.
- 8.4 We participate in the UK-wide National Fraud Initiative (NFI), which allows the secure sharing of data between public bodies and highlights potential fraudulent activity and errors for further investigation. The Cabinet Office processes the data provided by the participating organisations.

9 Reporting

- 9.1 Whilst we have well developed systems of internal control and robust corporate governance arrangements, we recognise that no local authority is ever immune from fraud and corruption and our acknowledgement and acceptance of this is central to maintaining an effective and appropriate counter-fraud and corruption culture.
- 9.2 The arrangements we have across our services help protect us from the risk of fraud and corruption, however we also rely on the alertness of elected members, employees and the public in the detection of possible fraudulent and corrupt activities.

- 9.3 We have a range of channels for reporting fraud as part of our joint arrangements with North Ayrshire Council for the provision of fraud prevention services.
- 9.4 The Corporate Fraud Team is a specialist investigative unit which works to prevent and detect fraud or attempted fraud against the Council. The team is operated by North Ayrshire Council and investigates and enforces our anti-fraud and anti-corruption Strategy.
- 9.5 Suspected cases of fraud or corruption can be confidentially reported to:
Corporate Fraud Team
North Ayrshire Council
Cunninghame House,
Irvine, KA12 8EE
Telephone: [01294 324228](tel:01294324228)
Email: corporatefraud@north-ayrshire.gov.uk
X: @NAC_CorpFraud (formerly Twitter)
Facebook: Corporate Fraud Team, North & East Ayrshire Councils
- 9.6 Concerns can also be raised to any of the following:
- Service Line Managers
 - Chief Governance Officer
 - Director of Finance and Digital
 - Chief Executive and other Chief Officers
 - Chief Auditor and Audit Team.
- 9.7 Employees who have serious concerns about circumstances or incidents they come across during their work can raise these through the Council's [Whistleblowing policy](#).
- 9.8 Alternatively, concerns can be raised independently of the Council to:
- Audit Scotland
 - Police Scotland.
- 9.9 We will strive to ensure that the identity of any individual is protected when they raise a concern, although individuals are encouraged to put their names to any allegations made.

10 Best Practice and Review

- 10.1 This Strategy provides a framework for preventing and tackling fraudulent and corrupt behaviour and ensures these arrangements are communicated to Elected Members, employees and other stakeholders to support the successful prevention and detection of fraud and corruption in all of our business dealings.
- 10.2 As part of our best practice arrangements, we maintain a continuous review of existing systems of internal control, as well as the regular review of all relevant policy documents, procedures and regulations.
- 10.3 This Counter Fraud and Corruption Strategy and its effectiveness will be reviewed at a minimum once every two years to ensure it keeps pace with future developments in prevention and detection techniques and to allow us to respond and make any necessary changes to our existing procedures and processes.

11 Criminal Finances Act 2017: Preventing Tax Evasion

- 11.1 The Criminal Finances Act 2017 (CFA) created the corporate criminal offence of failure to prevent the facilitation of tax evasion. The Council could face an unlimited fine with consequential damage to its reputation and adverse publicity if found to be facilitating tax evasion under this Act.
- 11.2 Offences under the CFA are not about the Council itself avoiding, evading or underpaying tax, but about facilitating, or failing to prevent an associated person from facilitating the evasion of tax by a third party. Local Government has not been identified as a high risk sector (by HMRC), however, the broad nature of Council activities combined with our diverse locations and workforce, may bring the Council, elected members and associates into contact with other parties who may contemplate conduct which constitutes an offence under the CFA.
- 11.3 The Council would be guilty of an offence where a third party commits tax evasion, which an employee of the Council (or a contractual associate) has in some way assisted, unless the Council can establish a defence by demonstrating that it has put suitable procedures in place.
- 11.4 We have a zero tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country. We aim to conduct our financial affairs in a law abiding manner and do not tolerate either the commissioning or facilitation of tax evasion. Employees of the Council, its agents and contractors must not undertake any transactions which cause the Council to commit a tax evasion, offence or facilitate a tax evasion offence by a third party.
- 11.5 We have a range of policies, procedures and guidance that underpin our financial and other activities, including those set out at section 6.4.

Obligations of Staff and Associates

- 11.6 To facilitate the prevention of tax evasion, Council employees and contracted associates should:
- follow Council policies, procedures and guidance at all times;
 - report any suspected criminal activity as set out at section 9; and
 - undertake all appropriate training.
- 11.7 Specifically, employees and associates must not knowingly do anything that helps someone else evade tax; we are only responsible for the actions of associates in respect of things they do for or on behalf of the Council, otherwise the Council is not responsible for the way contractors manage their business.
- 11.8 Under the CFA, the corporate criminal offence of facilitation only applies to tax evasion. The third party must be found guilty of tax evasion before the Council could be found to have facilitated it.
- 11.9 Failure to comply with any policy, including failure to comply with the obligations set out in this policy, could result in disciplinary action for employees and termination of arrangements with associates.

Prevention

11.10 There are a number of prevention procedures which require to be in place to safeguard the Council (and associates) to prevent tax evasion from being committed or facilitated under the Act. [Government Guidance](#) sets out the following six guiding principles:

- Risk assessment;
- Proportionality of risk-based prevention procedures;
- Top level commitment;
- Due diligence;
- Communication (including training);
- Monitoring and review.

Risk Assessment

11.11 The Council's systems of control are designed to ensure good governance and sound financial management. The failure to prevent the facilitation of tax evasion should be considered within the established risk assessment registers and procedures across all services. Our Internal Audit Service assists in the effective discharge of this responsibility and conducts periodic compliance checks on the completion of corporate and service risk registers, paying particular attention to areas of high risk.

Proportionality of risk-based prevention procedures

11.12 Our governance processes and procedures seek to address counter fraud risk and include this policy, along with the Defalcation / Corrupt Practices Procedures and whistle-blowing policy. We also have procedures in place for the segregation of duties and to counter fraud. Members and senior officers provide high level commitment to risk-based prevention procedures with are supported by chief officers commitment to the counter fraud agenda. The Chief Auditor promotes compliance with counter fraud arrangements and raises awareness amongst services and employees.

Top Level Commitment

11.13 This policy has been endorsed by the Corporate Management Team who are committed to raising awareness of behaviours or arrangements which may constitute tax irregularity, increasing confidence and skills to challenge such behaviours or proposals and in doing so, further fostering a culture within the Council where fraud, irregularity and evasion is never acceptable, and risks are minimised where possible.

Due Diligence

11.14 The Council will continue to apply suitable due diligence procedures, taking an appropriate and risk-based approach and these will be regularly reviewed for identified areas of potential vulnerability with processes, procedures, guidance and training reviewed and bolstered where necessary to support compliance. Reasonable care and caution is exercised when processing all financial transactions, particularly high value/high risk payments. Regular monitoring is undertaken by services and robust procedures are in place for making payment to new suppliers. Specific controls are maintained in relation to payments being processed through the Accounts Payable Team with checks undertaken on vendors prior to payment.

Communication and Training

- 11.15 The Council must ensure a policy on prevention is brought to the attention of all employees and this document is therefore available on our Intranet. Relevant training is undertaken for employees with the highest risk of exposure, including those responsible for invoice processing, property transactions, BACS payments, payroll etc.
- 11.16 Corporate fraud arrangements are well-established and supported by NFI (led by the Cabinet Office) and other measures to facilitate the protection of the public purse. A Fraud Attack list is maintained by Internal Audit of all known fraud across the UK to allow shared intelligence and regular review of internal security to further protect the Council. Specific advice and guidance for elected members, Services and employees is available from the Chief Auditor.

Monitoring and Review

- 11.17 We will continually monitor and review our preventative procedures and make improvements where necessary. It is anticipated that the nature of the risks we face will change and evolve over time. This may be as a natural result of external developments, changes to other seemingly unrelated policies and procedures, implementation of new legislation or service demands. This will require the Council to review and update procedures in response to the changes in the risks that it faces and our review process for this Strategy is set out at section 10.
- 11.18 This Policy facilitates the compliance of the Council, and associates, with the requirements of the CFA and also supports the implementation of appropriate prevention procedures. Further information is available from the Chief Governance Officer, Director of Finance and Digital and the Chief Auditor.