

LIVERPOOL CITY REGION COMBINED AUTHORITY

To: The Chair and Members of the Audit and Governance Committee

Meeting: 20 March 2019

Authority/Authorities Affected: Combined Authority/All Districts

EXEMPT/CONFIDENTIAL ITEM: No

REPORT OF THE HEAD OF INTERNAL AUDIT

LIVERPOOL CITY REGION COMBINED AUTHORITY COUNTER-FRAUD POLICIES

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Audit and Governance Committee with the Counter-Fraud policies for the organisation.

2. RECOMMENDATIONS

- 2.1 The Liverpool City Region Combined Authority Audit and Governance Committee is recommended to:
- (a) Approve the following Counter-Fraud Policies:
- The Confidential Reporting (“Whistleblowing” Policy)
 - The Anti-Bribery Policy
 - The Anti-Money Laundering Policy
 - The Surveillance Policy
 - The Investigation Protocol.

3. BACKGROUND

- 3.1 So as to support the Committee in the discharge of its duties according to its Terms of Reference, the report details the Counter-Fraud Policies owned by Internal Audit.
- 3.2 It is important that the organisation has a suite of policies relating to the prevention of fraud and corruption. This is key in demonstrating that the organisation treats such matters seriously and will take appropriate action against those who perpetrate fraud.
- 3.3 It is also important that the organisation demonstrates how it will support and listen to those who make a confidential report as a “whistleblower” and that there is clarity regarding how such reports will be investigated.

- 3.4 The suite of policies has been reviewed and updated to reflect organisational changes, and in the case of the Confidential Reporting (“Whistleblowing”) Policy, a reporting form has been added. There have not been any relevant updates to the legal requirements. These policies will be reviewed every five years, or whenever their annual review generates a significant change.

4. RESOURCE IMPLICATIONS

4.1 Financial

There are no direct issues arising from this report.

4.2 Human Resources

There are no direct issues arising from this report.

4.3 Physical Assets

There are no direct issues arising from this report.

4.4 Information Technology

There are no direct issues arising from this report.

4.5 Programme Management Office (PMO)

There are no direct issues arising from this report.

5. RISKS AND MITIGATION

- 5.1 It is the responsibility of the LCRCA to establish effective arrangements for the management of the risk of fraud. The policies contained within this report identify the organisation’s approaches to key aspects of fraud and corruption, and as such are a key facilitator for the management of this risk.

6. EQUALITY AND DIVERSITY IMPLICATIONS

- 6.1 There are no direct issues arising from this report.

7. PRIVACY IMPLICATIONS

- 7.1 There are no direct issues arising from this report.

8. COMMUNICATION ISSUES

- 8.1 There are no direct issues arising from this report.

9. CONCLUSION

- 9.1 The maintenance of an effective Counter-Fraud policy framework is an important step in managing the risk of fraud and corruption in the organisation.
- 9.2 The maintenance of an effective and supportive Confidential Reporting (“Whistleblowing”) Policy is a key method of demonstrating that whistleblowers will be supported by the organisation and appropriate action will be taken in respect of confidential reports made.

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Appendices:

Appendix A - The Confidential Reporting (“Whistleblowing”) Policy

Appendix B - The Anti-Bribery Policy

Appendix C - The Anti-Money Laundering Policy

Appendix D - The Surveillance Policy

Appendix E - The Investigation Protocol

Background Documents:

None