

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

11 JANUARY 2010

1. **ANTI-FRAUD AND CORRUPTION POLICY**

Joint report of the Chief Fire Officer and Treasurer

RECOMMENDED

THAT the Committee recommends the Anti-Fraud and Corruption Policy – Standing Order 1/22, attached as the appendix to this report, be adopted by the Authority.

2. **PURPOSE OF REPORT**

This report and the Anti-Fraud and Corruption Policy details the organisation's approach to managing Anti-Fraud and Corruption in the West Midlands Fire Service.

3. **BACKGROUND**

- 3.1 The Fire Service policy on Anti-Fraud and Corruption has been in place for many years and has been regularly reviewed and updated. Being a Fire Service standing order ensures that it is made available and is known to all employees.
- 3.2 At the Audit Committee on the 8th June 2009, the Audit Services Manager submitted a report titled "Benchmarking the Fire Authority against CIPFA's Red Book 2 – Managing the Risk of Fraud".
- 3.3 This report detailed the findings of a self assessment exercise carried out by the Audit Committee which resulted in an Action Plan being produced detailing areas which needed to be addressed.
- 3.4 The self-assessment exercise identified the need to include the approach which will be taken in the recovery of monies lost to fraud, which is detailed in paragraph 2.5 of the attached Appendix.
- 3.5 The other point raised was the need for the anti-fraud and corruption policy to be formally approved by the Authority, which is the reason for submitting this report and the policy to the Audit Committee, for it

then to be submitted to the Authority via the minutes.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is required and has been carried out. The initial Equality Impact Assessment did not raise issues which required a full Equality Impact Assessment to be completed.

5. **LEGAL IMPLICATIONS**

The Accounts and Audit Regulations Act states that a relevant body must “maintain an adequate and effective system of internal audit of its accounting records and of its systems of internal control in accordance with the proper internal audit practices”.

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

BACKGROUND PAPERS

Report to the Audit Committee – 8th June 2009 – item 8
The Chartered Institute of Public Finance and Accountancy Red Book 2
“Managing the Risk of Fraud – Actions that Counter Fraud and Corruption”.
The Proceeds of Crime Act 2002

VIJ RANDENIYA
CHIEF FIRE OFFICER

S. KELLAS
TREASURER