

Counter Fraud and Financial Crime Policy

Incorporating: anti-fraud; corruption; bribery;
anti-money laundering; anti-tax evasion



Dorset
Council

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1. Introduction

- 1.1 The purpose of this policy is for the Council to set out clearly for Councillors, employees, contractors, the Council's partners and the public:
- Its commitment to tackling fraud and other financial crimes;
 - The actions it promotes to prevent any such acts;
 - The responsibilities of Members and employees in minimising the risk of fraud and other financial crimes and reporting any suspicions they may have.
- 1.2 This unified policy consolidates Dorset Council's approach to preventing and responding to fraud, bribery, corruption, money laundering, and tax evasion. It reflects the Council's zero-tolerance stance and commitment to compliance with relevant legislation including the Fraud Act 2006, Bribery Act 2010, Proceeds of Crime Act 2002, Criminal Finances Act 2017, and the Economic Crime and Corporate Transparency Act 2023.
- 1.3 The Fraud Act 2006 created a general criminal offence of fraud and identifies three specific ways in which it can be committed, carrying a maximum penalty of 10 years of imprisonment:
- Fraud by false representation
 - Fraud by failing to disclose information
 - Fraud by abuse of position
- 1.4 The Act also created four related criminal offences of:
- Possession of articles for use in frauds
 - Making or supplying articles for use in frauds
 - Participating in fraudulent business
 - Obtaining services dishonestly
- 1.5 The Theft Act 1968 and the Forgery and Counterfeit Act 1981 define offences of:
- Theft
 - False Accounting
 - Forgery



- 1.6 The Bribery Act 2010 defines bribery as “giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.” There are four key offences under the Act:
- Bribery of another person
 - Accepting a bribe
 - Bribing a foreign public official
 - A corporate offence of failing to prevent bribery
- 1.7 The Proceeds of Crime Act 2002 and the Terrorism Act 2000 place obligations on the Council and its employees with respect to suspected money laundering and makes it a criminal offence to help a criminal ‘launder’ the proceeds of crime. Money laundering is the disguising of the source of money, either in cash, paper or electronic form to conceal that the money has originated from crime, or that is to be used in the pursuit of future crime.
- 1.8 The Economic Crime and Corporate Transparency Act 2023 creates a new corporate offence of failure to prevent fraud, enhances transparency of company ownership, tightens regulations on limited partnerships, and expands powers for law enforcement and regulators to tackle illicit finance.
- 1.9 Fraud, alongside wider financial crimes, is a serious matter that affects both the council and the local area. It can have a direct impact on the level of council tax, the level of resources available to share amongst our community and local services such as housing, social care and education. Dorset Council is committed to achieving high standards of integrity and accountability and expects the same commitment from employees and others working for and dealing with the council. Proper accountability, achieved through probity, internal control and honest administration is therefore an essential aspect of public service.
- 1.10 The Council operates a zero-tolerance culture to fraud and other financial crimes and is committed to minimising the risks to an acceptable level and will deal with any cases robustly. This policy sets the clearest message to the Council’s stakeholders the importance that the Council places on its responsibility for the effective stewardship and safeguarding of public funds.
- 1.11 We all have a special responsibility for dealing with public funds and assets. The Council takes very seriously its important stewardship role and, as such, is committed to meeting the high expectations and scrutiny to which the affairs of the Council are quite rightly subject.



- 1.12 This policy and supporting procedures apply to all Councillors, council employees (including school based staff), volunteers, agency workers and any other stakeholders working on behalf of the Council.
- 1.13 It supersedes the following separate policies:
- Anti-fraud, corruption and bribery strategy 2022 to 2025; and
 - Anti-money laundering policy 2022 to 2025
- 1.14 Thankfully acts of dishonesty associated with Dorset Council is rare and our zero-tolerance approach provides our clear and continuing commitment to dealing with any acts robustly. Widely recognised national guidance in terms of an effective fraud strategy provides three key themes to help focus the public sector approach to eliminating fraud. The Council is fully committed to each of these:
- Acknowledge – Establishing a clear recognition that fraud happens and have an understanding of fraud risks.
 - Prevent – The active prevention and detection of fraudulent activity.
 - Pursue – Being stronger in seeking to punish fraudulent activity and recovering losses.
- 1.15 The Council's key principles in respect of fraud and other financial crime can be summarised as follows:
- Take a zero-tolerance approach to any such matters;
 - Introduce appropriate measures designed to minimise the risk;
 - Operate a procedure to enable genuine concerns to be reported and to protect those who do so;
 - Adopt formal procedures to investigate situations when it is suspected;
 - Aim to reduce losses to an absolute minimum;
 - Work closely with the Police (and other appropriate agencies) to combat fraud and seek appropriate redress through legal proceedings;
 - Use powers to work with others and share information to identify potential areas of concern;
 - Deter people from making malicious or unfounded accusations;



- The Council also expects that any individual, associated or outside organisations;
 - including suppliers, contractors and claimants, will act honestly in their dealings with the Council;
 - Where concern exists that this is not the case, the Council actively encourages any such matters to be reported.
- 1.16 This policy is supplemented by Our Values and our Code of Conduct for Employees. Our Values are an integral part of the recruitment and selection process for all employees of Dorset Council, and can be found [on the intranet](#). The code of conduct is also [on the intranet](#), and compulsory reading for all employees of Dorset Council.
- 1.17 The Council also has procedures in place for segregation of duties where appropriate to counter fraud and ensure there are no situations of unfettered power. Members and senior officers provide the high-level commitment to such risk-based prevention procedures with are supported by service directors. The S151 officer promotes the “no Tolerance” stance through work undertaken by Internal Audit who have a role to promote compliance with counter fraud arrangements and raise awareness amongst staff.
- 1.18 In recognising the new corporate offence of “failure to prevent fraud” within the Economic Crime and Corporate Transparency Act 2023, the Council is committed to the following:
- To maintain and demonstrate a zero tolerance approach and a robust response to fraud and other financial crimes;
 - To regularly review and update procedures to reflect changes in risk and legislation, every three years and more regularly where required;
 - To undertake regular risk assessments to identify areas where the risk of fraud is highest, particularly in relation to third-party relationships, procurement, and financial transactions. These assessments will inform the design and implementation of proportionate prevention procedures;
 - Ensure that all employees, contractors, and associated persons are aware of their responsibilities through training and communication;
 - Provide targeted training to staff in high-risk roles;
 - Enable an appropriate identification and monitoring regime, via internal reporting requirements (including whistleblowing); use of proportionate fraud identification processes (including consideration of any technology



to improve detection); and proportionate risk based coverage within the internal audit plan;

- To collaborate and data share with other agencies, where appropriate;
- Include anti-fraud clauses in contracts with suppliers and service providers; and
- Conduct due diligence on third parties, including verification of beneficial ownership and financial standing.

1.19 A fraud and financial crimes compliance matrix will be maintained and reported annually to the Senior Leadership Team and Audit and Governance Committee. This will include an improvement action plan. Any gaps in compliance will be reported within the Annual Governance Statement.

1.20 Where fraud or other financial crimes are identified, the Council will:

- Take immediate action when detection occurs;
- Maintain a capability and capacity to investigate;
- Make effective use of legislation and civil redress to ensure recovery;
- Effectively collaborate with all other public sector organisations;
- Publicise successful prosecutions.

2. Reporting

2.1 Although prevention is the most efficient and effective way to address fraud and other financial crimes, it is acknowledged that despite best efforts, the Council may not always be successful in achieving this. Therefore, if anyone has a reasonable concern or suspicion that any such acts may be occurring, they must report them.

2.2 We aim to provide an open environment so that anyone can raise issues that they believe to be in the public interest, with the confidence that they will be acted upon appropriately. Therefore, those raising any such concerns are actively encouraged to do so and can have confidence that they will be protected from any detrimental treatment, such as victimisation and/or harassment. This is known as making a protected disclosure, or whistleblowing.

2.3 This policy should therefore be read in conjunction with the Council's Whistleblowing and Protected Disclosure policy and procedures which set out how those working on behalf of the Council can make a protected disclosure on fraud and other financial crimes, alongside wider management failings. It



includes contact details for officers, and a mechanism for issues to be raised in confidence, and anonymously if appropriate. Details will not be shared wider than the officer reported to, without consent.[\[LINK TO PROTECTED DISCLOSURE POLICY ONCE PUBLISHED\]](#)

- 2.4 The Council's Financial Regulations specifically require that cases of suspected financial irregularity are reported to the Chief Financial Officer. Concerns should be reported, without delay, to a line manager or more senior directorate manager. In the first instance you should normally raise concerns with your line manager, who will report to the Chief Financial Officer. There may though be instances where the seriousness of your concerns, or the suspected involvement of your line manager, means you need to go straight to your service manager, head of service or director. In the most serious of cases, or where you do not feel able to raise concerns within your own directorate, then you can also make a direct disclosure to:

- **Chief Financial Officer**
- **Monitoring Officer**
- **Chief Executive**

Contact details for the Monitoring Officer; Chief Financial Officer; and Chief Executive are held on the [internal intranet](#).

- 2.5 In the event that you suspect money laundering activity, this must be reported promptly to the Chief Financial Officer, as the nominated Money Laundering Reporting Officer (MLRO). If you would prefer, you can discuss your suspicions with the MLRO first.

- 2.6 Reporting should be subject to 'official sensitive' labelling and should include:

- Your name, post title, service / directorate, contact number and email address;
- Name(s) and address(es) of persons suspected of the offence (if a company / public body please include details of the nature of business);
- The nature, value and timing of the suspected activity (please include full details of the contact with the council - what; where; when; how; and who)

- 2.7 Employees must follow any direction and/or guidance given by the Monitoring Officer, Chief Financial Officer (or their appointed representatives) and must not themselves make any further enquiries into the matter. They must not take any further steps in any related transaction without authorisation.

- 2.8 Although people are actively encouraged to report their concerns through the internal procedures and can be confident that they can do so with appropriate



protection, in rare cases where this is not considered to be possible, then concerns can be raised through the following channels:

- The Council's Confidential 'Fraud Hotline' – 01305 225009 / whistleblowingdc@dorsetcouncil.gov.uk
- External Audit
- SWAP Internal Audit

- 2.9 When cases are reported, the Council is committed to objectively considering the concerns raised and, where appropriate, investigating and/or referring the matter to the appropriate authorities.
- 2.10 The employee must not disclose or otherwise indicate their suspicions to the person suspected of the fraud or financial crime. They must not discuss the matter with others or note on the file that a report has been escalated in case this results in the suspect becoming aware of the situation.

3. Investigation Process

- 3.1 The investigation of fraud and other financial crimes is a complex and specialist area. It is important that any potential evidence that may be associated with the concerns is collected in a way that complies with the relevant legislation and does not compromise actions to be taken if fraud is established. It, therefore, usually requires the involvement of specially trained staff to either advise, or to consider the requirement for, and/or to conduct, any subsequent investigations. Certain staff have various rights accorded to them under the 'Accounts and Audit Regulations', to access all necessary documents, records and information and to seek explanations from any member of staff.
- 3.2 Appendix A sets out the Fraud and Financial Crimes Response Plan that will be adopted as the investigation process.
- 3.3 Any decision to refer an investigation to the Police will be taken by the Council's Section 151 Officer / Chief Financial Officer, in consultation with the Chief Executive. Officers will be subject to appropriate action, in accordance with the Council's disciplinary procedures, if there is evidence that they have been involved in any such activities in addition to any appropriate criminal proceedings, dependent upon the circumstances and the advice of the Police.
- 3.4 The Council's Communications Team will also need to be consulted and used to help manage any publicity associated with any proven cases. This will include where any financial loss has occurred, and actions taken to seek recovery and/or redress. Any such publications will be discussed with the



Council's Section 151 / Chief Financial Officer and approved prior to their release.

4. Anti-Fraud, Corruption and Bribery

4.1 Fraud can be defined as any intentional false representation, including a failure to declare information or abuse of position that is carried out to make a gain, cause loss or expose another to the risk of loss. It can be used to describe many acts such as:

- **Deception:** Causing someone to accept as true or valid what is false or invalid;
- **Bribery:** Offering someone money or something valuable in order to persuade them to do something for you
- **Forgery:** Copying a document, signature etc in order to deceive
- **Extortion:** Using violence, threats, intimidation, or pressure from one's authority to force someone to hand over money or something valuable
- **Corruption:** Offering, giving or accepting an inducement or reward which would influence the actions taken
- **Conspiracy:** A plan or agreement formulated by two or more persons to commit an unlawful, harmful, or treacherous act
- **Embezzlement:** Theft or misappropriation of funds placed in one's trust or belonging to one's employer
- **Misappropriation:** The wrongful, fraudulent or corrupt use of other's funds in one's care
- **False representation:** An untrue or incorrect representation regarding a material fact that is made with knowledge or belief of its inaccuracy
- **Concealment of material facts:** The act of hiding or not putting forward any relevant fact that should to be revealed
- **Collusion:** The act of doing something secret or illegal with another person, company, etc. in order to deceive people

4.2 The Council can be exposed to fraud and corruption through a variety of internal and external sources. It can involve anyone that is employed by or on behalf of the Council or anyone or group that has a relationship with the Council either as a supplier, contractor, customer, or service user. This means that fraud could be committed by any one of the thousands of people that the Council deals with on a daily basis.

4.3 Should staff or associates be concerned that another employee or associate is committing fraud, or engaged in corruption or bribery, this should be reported as per reporting arrangements set out in Section 2 of this policy.



5. Anti Money Laundering

5.1 Money laundering is the term used for a number of offences involving the proceeds of crime or terrorism funds. The following acts constitute the act of money laundering:

- Concealing, disguising, converting, transferring criminal property or removing it from the UK (section 327 of the Proceeds of Crime Act 2002);
- Entering into or becoming concerned in an arrangement which you know, or suspect facilitates the acquisition, retention, use or control of criminal property by or on behalf of another person (section 328); or
- Acquiring, using or possessing criminal property (section 329).

These are the primary money laundering offences and are thus prohibited acts under the legislation.

5.2 There are also two secondary offences:

- Failure to disclose any of the three primary offences; and
- Tipping off - This is where someone informs a person or people who are, or are suspected of being involved in money laundering, in such a way as to reduce the likelihood of them being investigated or prejudicing an investigation.

5.3 Any member of staff could potentially be caught by the money laundering provisions, if they suspect money laundering and either become involved with it in some way and/or do nothing to raise their concerns about it. Should staff or associates become aware of potential money laundering this should be reported as per reporting arrangements set out in Section 2 of this policy. It can be a criminal offence to not report it, particularly if in a regulated role (such as legal or finance).

5.4 While the risk to the Council of contravening the legislation is low, it is important that all employees are familiar with their responsibilities as serious criminal sanctions may be imposed for breaches of the legislation. The key requirement on employees is to promptly report any suspected money laundering activity to the Council's appointed Money Laundering Reporting Officer (MLRO).

5.5 When cases are reported, the MLRO is committed to objectively considering the concerns raised on behalf of the Council and, where appropriate, investigating and/or referring the matter to the appropriate authorities. The MLRO will commit a criminal offence if they know or suspect, or have



reasonable grounds to do so, through a disclosure being made to them, that another person is engaged in money laundering and they do not disclose this as soon as practicable to the appropriate external authorities.

- 5.6 No payment to the Council will be accepted in cash if it exceeds £5,000. (NB: Cash is defined as including notes, coins or travellers' cheques in any currency).
- 5.7 The Client Identification Procedure must be followed as set out below before any business is undertaken for that client where the Council is carrying out 'relevant business' and, as part of this:
- forms an ongoing business relationship with a client; or
 - undertakes a one-off transaction involving payment by or to the client of 15,000 Euros (or the equivalent in Sterling) or more; or
 - undertakes a series of linked one-off transactions involving total payment by or to the client(s) of 15,000 Euros (or the equivalent in Sterling) or more; or
 - it is known or suspected that a one-off transaction (or series of them) involves money laundering;
- 5.8 'Relevant Business' is defined as the provision 'by way of business' of: advice about tax affairs; accounting services; audit services; legal services; services involving the formation, operation or arrangement of a company or trust; or dealing in goods wherever a transaction involves a cash payment of 15,000 Euros or more.)
- 5.9 Where the 'relevant business' is being provided to another public-sector body, then you must ensure that you have signed, written instructions on the body's headed paper before any business is undertaken.
- 5.10 Where the 'relevant business' is not a public-sector body, then you should seek additional evidence of identity, for example:
- Checking with the organisation's website to confirm their business address;
 - Conducting an on-line search via Companies House;
 - Seeking evidence from the key contact of their personal identity and position within the organisation.
- 5.11 Where 'relevant business' is carried out then the client identification evidence and details of the relevant transactions(s) for that client must be retained for



at least five years.

6. Corporate Criminal Offence / Anti-Tax Evasion Policy

- 6.1 Dorset Council conducts its financial affairs in a law-abiding manner and does not tolerate tax evasion in any form. The Criminal Finances Act 2017 (hereafter referred to as “the Act”) was implemented by HMRC to foster co-operative monitoring and self-reporting of criminal activity related to facilitating tax evasion. Under the Act, if Dorset Council is found to be facilitating tax evasion, it could face an unlimited fine and damage to its reputation. The Council will be guilty of the offence where a third party commits tax evasion, aided by a Dorset Council member of staff (or a contractual associate) unless the Council can establish a defence. This policy is one part of that defence.
- 6.2 To prevent tax evasion, Council staff (and contracted associates) should follow Council policies, procedures and the code of conduct; report to management if there is suspected criminal activity; attend any appropriate training offered. Specifically, staff and associates must not knowingly do anything that helps someone else evade tax.
- 6.3 Tax evasion is the illegal non-payment or under-payment of taxes, usually as the result of making a false declaration (or no declaration) of taxes due to the relevant tax authorities, which results in legal penalties if the perpetrator is caught.
- 6.4 Tax avoidance, by contrast, is seeking to minimise the payment of taxes without deliberate deception. This is legitimate and covers a whole range of activities from simply choosing more tax efficient options, up to careful tax planning within the word of the law.
- 6.5 Part 3 of the Act entered into force on 30 September 2017 and created the corporate criminal offence of failure to prevent the facilitation of tax evasion. Importantly the corporate criminal offence of facilitation only applies to tax evasion. The third party must be found guilty of tax evasion before the Council can be found to have facilitated it.
- 6.6 It is a defence to the corporate criminal offence of facilitating tax evasion if the Council can prove that it has in place such prevention procedures as it is reasonable to expect in the circumstances.
- 6.7 Should staff or associates be concerned that another employee or associate is facilitating a third party’s tax evasion, this should be reported as per reporting arrangements set out in Section 2 of this policy.



- 6.8 Reasonable care and caution is exercised when processing all financial transactions, particularly high value/high risk payments. Regular monitoring takes place and particular caution is exercised when making payments to new suppliers. Controls and limits are maintained in relation to payments being processed through the Source to Pay Hub. This work is kept separate to Accounts Payable who undertake checks on vendors prior to payments.
- 6.9 The Accounts Payable Team conduct regular vendor cleansing exercises, where vendors which have remained unused for 14 months or more are closed. Should future requests be received which require use of the closed vendor, the AP team will independently reconfirm the vendor's bank details.
- 6.10 Changes to vendor bank details require that the vendor confirm the existing bank details which we hold on file. Where the detail change request was made via email, AP will attempt to independently find an email address to contact that company rather than replying directly to minimise the risk of spoof emails.

All contractors are assessed by AP for CIS deduction requirements, and HMRC advice for classification is stored for future payments. Any amendments to CIS classification is communicated to us directly by HMRC.

- 6.11 There are very few foreign transactions at Dorset Council. We do not typically trade with anyone overseas. This means the potential for missing trader or carousel fraud between Dorset Council and a directly connected third party is practically impossible. As a result, the risk of foreign transactions is low, and the rest of the VAT risk assessment is based on domestic transactions.
- 6.12 Trade payments are commissioned by a shopper, who request a purchase order number from and then S2P create this. S2P have a limit of £50,000 before the request needs to go to the budget holder for approval. This means that there are either 3 or 4 separate people involved in the process when it runs as planned. Making a bogus trade payment would require collusion between an AP team member and an S2P team member.
- 6.13 Any spend over £1000 is sent to the Budget Holder if payment is processed through DES. AP cannot edit the cost centre field so they cannot submit this way without another person to input the Cost Centre. SAP has no comparative authorisation limit, and in theory it would be possible for someone to send an invoice of unlimited value.



7. Key Roles & Responsibilities

7.1 Employees /Councillors will:

- Ensure that any genuine concerns associated with the activities of the Council in respect of any fraud or other financial crime are reported.

7.2 All Managers will:

- Ensure that their members of staff (including agency staff, consultants, contractors, volunteers etc) are aware of and follow approved Council procedures;
- Ensure any concerns are raised with relevant officers.

7.3 Directors / Chief Executive / Monitoring Officer will:

- Respond to concerns positively and ensure that relevant notifications are reported and acted upon. The Monitoring Officer has a particular responsibility for the Whistle-Blowing Policy and Procedure.

7.4 Chief Financial Officer (and designated Money Laundering Reporting Officer) will:

- Take overall responsibility for overseeing the appropriate application and adherence to the requirements of this policy and maintain a record of all such notifications;
- Provide proactive support and advice to managers as required; including attendance at meetings as necessary;
- Ensure that fraud and financial risks have been identified and are subject to regular review, in line with the Council's risk management strategy;
- Ensure that this strategy is subject to formal review on a regular basis.

7.5 Strategic Information Governance Board will:

- Have an overview of fraud and financial crime, at least once annually, ahead of reporting to Audit and Governance Committee within the Annual Fraud and Whistleblowing report;
- Ensure that an appropriate training regime is available;



- Ensure that appropriate awareness raising mechanisms are in place for employees, councillors and managers.

Policy Owner: Marc Eyre, Service Manager for Assurance

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Appendix A – Fraud and Financial Crimes Response Plan

The following fraud response approach should be used for incidents involving employees:

Step 1 – Commencing an Investigation: Decisions to proceed with an investigation will be made by the Senior Manager, in conjunction with the Chief Financial Officer, Monitoring Officer and Human Resources. A decision will also need to be made at this point as to whether the circumstances require the employee to be suspended from duty.

Step 2 – Appointment of Investigating Officers: For each investigation, the first action will be to appoint an Investigating Officer (further guidance is included in the Council's Disciplinary Procedures)

Step 3 – Planning the Investigation: The Investigating Officer will need to engage and liaise with appropriate professional support (e.g. Internal Audit, HR) to ensure that a clear plan of action is drawn up to guide the investigation process. This will ensure that, as a matter of priority, any relevant and necessary documentary evidence pertaining to the investigation is immediately secured.

Step 4 – Referral to the Police (or other Agencies): If the investigation relates to a suspected criminal offence, a decision will need to be made from the outset whether to inform the Police. This decision will be made in conjunction with the Chief Financial Officer and the Monitoring Officer.

Step 5 – Gathering Evidence: The Investigating Officer will ensure, in conjunction with their professional support colleagues working on the case, that all evidence of fraud or corruption relating to the case are gathered swiftly, systematically, objectively and in a well-documented manner. The approach will follow requirements as set down in discussion with the Police, including statements and exhibits etc. The Investigating Officer will seek to ensure that they are kept closely informed of progress and key developments of any Police investigations.

Step 6 – Progress Reviews: During the course of the investigation, interim reports will be produced by any professional support colleagues working on the case to provide regular updates on progress and findings. These can be either written or verbal as required. These will help to ensure a close and focused attention to progress.

Step 7 – Conclude Investigation: A final report, setting out the findings and conclusions from the investigation, will be produced that may be used by management as a basis for disciplinary action in conjunction with HR.

Step 8 – Recommendation to Improve System Controls: The final report will also include any requirements and/or opportunities that have been identified during the investigation process to reduce risk and improve system and controls. Responsible managers will be expected to take the necessary actions to implement these recommendations in a timely



manner.

Step 9 – Recovering Losses: The Investigating Officer will ensure that all available opportunities are followed to obtain compensation for any losses to the Council, including insurance, voluntary restitution or by compensation claims.

Step 10 – Communication and/or Press Release: The decision to issue communications about fraud or corruption cases that have been investigated and proven by the Council will be made in discussions with the Investigating Officer, Chief Financial Officer, Monitoring Officer and Chief Executive. In doing so they will give due consideration, on a case by case basis, to any sensitive and legal issues involved and the need for confidentiality.

Any information concerning suspected fraud and corruption involving elected councillors must be referred to the Chief Executive, who will refer the matter to the Monitoring Officer. The Monitoring Officer will decide upon the most appropriate method of investigation.

