



## **AUDIT COMMITTEE**

### **Public**

**Date of Meeting:** 8<sup>th</sup> April 2009

**Title:** Changing Organisational Culture : Fraud Awareness Survey

**Report of:** Director of Corporate Services

**Report reference:** CORP 4/09

### **Summary:**

This report appraises Members of the results of the Audit Commission's Fraud Awareness Survey

### **Recommendations:**

Members are requested to note the attached Fraud Awareness Survey and appended Action Plan

**Contact Officer:** Ian Beckett, Head of Audit Services

**Ext 7292**

## **CHANGING ORGANISATIONAL CULTURE : FRAUD AWARENESS SURVEY**

### **Background**

In January 2007 the Council's staff completed the Audit Commission's on-line survey that focussed on the potential risks that information technology might pose and the extent to which controls were in place to protect the Council against those risks.

With regard to fraud, the above survey identified that improvements were needed to raise staff's awareness of the Council's counter fraud and whistle-blowing arrangements.

In order to update the Audit Commission's level of awareness of the Council's counter fraud and corruption arrangements, members of staff were asked to complete an online survey in the period August to October 2008.

In order to elicit as wide a response as possible, the survey was sent to all of those Council staff who receive e-mail – in all 553 staff.

All results were anonymous and it is not possible, therefore, to identify responses from any individual or group of persons.

The final number of responses was 182 (33% response rate).

The results of the survey demonstrated a greater awareness of the Council's counter fraud and corruption arrangements than the average for other Councils, and the level of awareness had improved since the previous survey in January 2007.

The overall results are summarised on page 5 of the **attached report**.

Detailed results for each of the areas examined are contained in the body of the attached report.

### **Action Plan**

**Appendix 2** of the attached report comprises an Action Plan intended to ensure that the weaknesses identified in the body of the report are addressed satisfactorily.

Recommendation

Members are requested to note the attached Fraud Awareness Survey and appended Action Plan.

Director of Corporate Services  
April 2009

# Changing Organisational Culture: Fraud Awareness Survey

Carlisle City Council  
Audit 2007/08  
March 2009

DRAFT

---

# Contents

<b>Introduction</b>	<b>3</b>
<b>Audit approach</b>	<b>4</b>
<b>Summary of findings</b>	<b>5</b>
<b>Detailed findings</b>	<b>8</b>
<b>Appendix 1 – Summary survey results</b>	<b>14</b>
<b>Appendix 2 – Action plan</b>	<b>18</b>

DRAFT

---

## Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member or officer in their individual capacity; or
  - any third party.
-

# Introduction

- 1 A strong counter fraud and corruption culture amongst officers and members is of benefit to this Council. It is an integral part of strong corporate governance.
- 2 In January 2007 Carlisle City Council's (the Council's) staff completed our online survey that focussed on the potential business risks that information technology might pose and the extent to which controls were in place to protect the Council against those risks. With regards to fraud, the survey identified that improvements were needed raise staff's awareness of the Council's counter fraud and whistle blowing arrangements.
- 3 In order to update our assessment of the level of awareness of the Council's counter fraud and corruption arrangements staff were asked to complete an online survey in the period August to October 2008. This report explains the outcome of the survey and the improvements that need to be made.
- 4 The survey is broken into the following five elements.
  - Action by the Council.
  - Action by their own department.
  - Internal regulations.
  - Staff and member conduct.
  - Personnel issues.
- 5 Staff were asked to consider a statement and to select one of six responses; agree strongly, agree, agree slightly, disagree slightly, disagree and disagree strongly.

---

# Audit approach

- 6 The Council's staff were given online access to a questionnaire in the period August to October 2008. The original intention was for the survey to be completed over a two week period but this was extended to allow more officers to respond. By the close of the survey 182 members of staff responded.
- 7 The response to each of the questions are shown in Appendix 1.
- 8 We also compared the responses to the Audit Commissions database of the results of the same survey undertaken in other councils.
- 9 The findings from the survey will be used to inform our Use of Resources assessment.

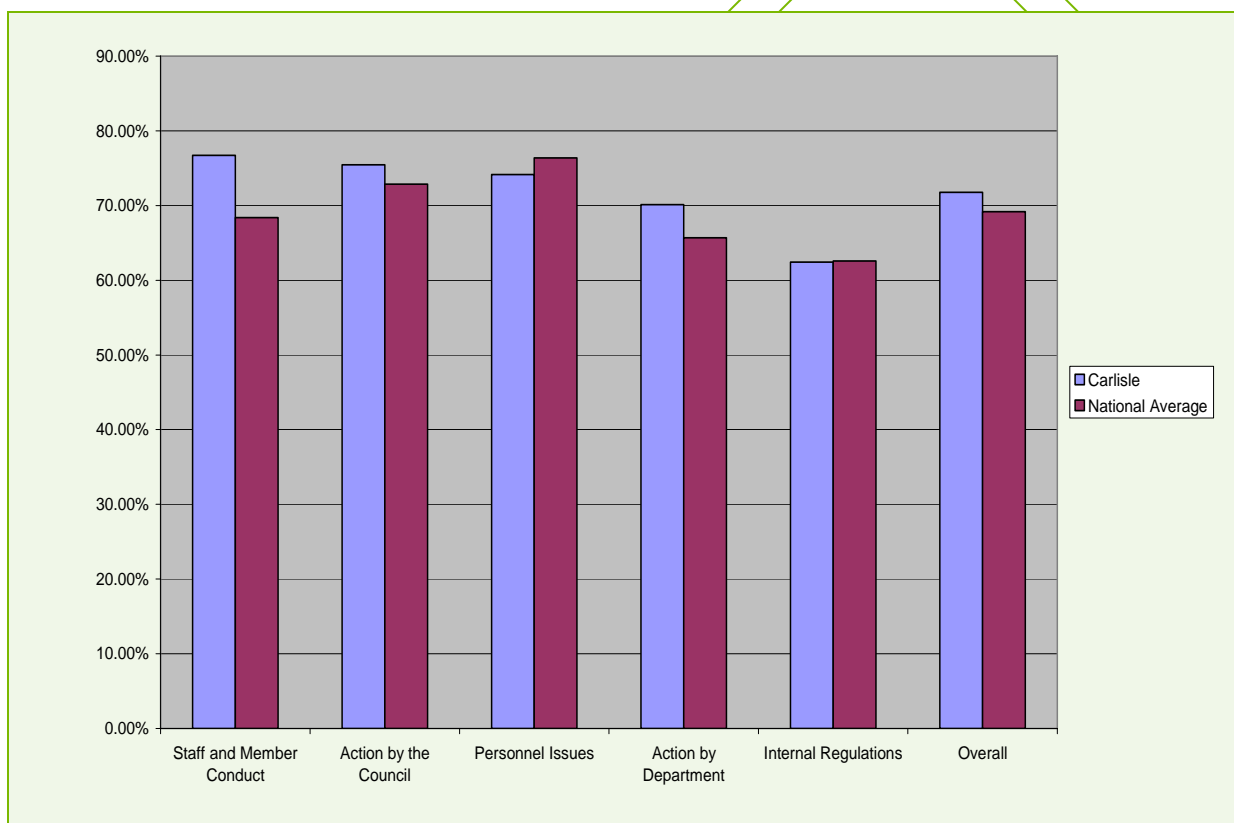
DRAFT

# Summary of findings

- 10 The Council's staff demonstrated a greater awareness of the Council's counter fraud and corruption arrangements than the average for other councils. The level of awareness had also improved since our last survey in January 2007. The level of awareness and confidence in the Council's arrangements was the highest in relation to staff and member conduct and the lowest for internal regulations.

**Figure 1 Percentage of staff who agreed, to some degree, to the statements made**

Overall Carlisle's staff demonstrated a slightly higher than average level of awareness of counter fraud and corruption arrangements when compared to other councils





**11** Areas where staff awareness was high or where they felt arrangements were strong included:

- the existence of a standards committee to uphold standards of conduct at the authority;
- the extent to which they were aware of the guidance to staff and members on their personal conduct;
- the requirement to record the receipt/offering of gifts or hospitality and any interests which may impair their impartiality;
- the Council's commitment to fight fraud and corruption and that this commitment is making a positive difference;
- that staff are clear about their and their staffs role in the fight against fraud and corruption;
- that adequate checks are undertaken before recruiting staff;
- that disciplinary procedures provide an effective deterrent to fraud and corruption;
- that in January 2007 29 per cent of staff said that they were aware of the Public Interest Disclosure Act. This has now risen to 64.8 per cent;
- that departments have clear antifraud commitment;
- that there are clear and confidential arrangements in place for staff to express concerns about fraud and corruption;
- that Standing Orders (SOs) and Financial Regulations (FRs) clearly cover key risk areas;

**12** The survey did however identify a number of areas where, although there was a relatively strong positive response, there is an opportunity to build on the results to strengthen further staffs' awareness of the Council's arrangements or the arrangements themselves. These include the following.

- Almost 30 per cent of staff surveyed disagreed, to some extent, that internal controls, including the proper segregation of duties, exist and work effectively.
- A significant proportion of staff are not clear about the role that they should play in reporting possible fraud.
- There still remains a significant proportion of staff who are not aware of the Public Interest Disclosure Act.
- The understanding of the role of the Standards committee and the effectiveness of its operation.
- Ensuring that staff are trained in, and understand, the guidance provided concerning their personal conduct.
- The adequacy of checks that are undertaken before recruiting staff.
- Whether disciplinary procedures provide an effective deterrent to fraud and corruption.

## Summary of findings

- There is a significant proportion of staff who do not understand the impact on them of the Council's Standing Orders and Financial Regulations.
- 13 The detailed findings from the survey are shown the following section. The recommendations are summarised in Appendix 2 [together with the response of officers].

DRAFT

# Detailed findings

## Staff and member conduct

- 14** This was the strongest area of staff awareness. The areas where staff were particularly positive was with regards to:
- the awareness of the need to record the offer or receipt of gifts and hospitality ; and any interests which may impair their impartiality; and
  - the extent to which they were aware of the guidance to staff and members on their personal conduct.
- 15** Staff awareness of the existence of the standards committee was relatively high but their understanding of the role and effectiveness of the committee was the area on which they showed least awareness.
- 16** Although staff were aware of guidance in respect of personal conduct the responses were less positive about the provision of training on conduct issues and the requirement to acknowledge understanding of the guidance.
- 17** Table 1 shows the areas where a significant proportion of staff either disagreed slightly disagreed or disagreed strongly with the assertion made.

**Table 1 Areas where action is required to raise awareness or to strengthen the arrangements**

The perceived lack of training given to staff and members on conduct issues and the recording and review of the registering of interests, gifts and hospitalities are the key areas requiring attention

Assertion	Disagree slightly	Disagree	Disagree strongly	Total
I understand the role of the Standards Committee and believe it to operate effectively.	15.9%	13.2%	4.9%	34.0%
Training is given to staff and members on conduct issues.	16.5%	10.4%	4.9%	31.8%
Staff and members are required to acknowledge that they understand the guidance.	14.8%	12.6%	2.7%	30.1%
The registers are reviewed regularly.	10.4%	8.2%	2.7%	21.3%
Staff and members are reminded of the need to record such interests.	7.7%	8.2%	1.1%	17.0%
A register is kept in which staff and members are required to record any interests which may impair their impartiality.	4.9%	8.8%	1.6%	15.3%

## Detailed findings

Clear guidelines are provided to staff and members regarding their personal conduct.	6.6%	8.2%	0.0%	14.8%
There is a Standards Committee responsible for upholding standards of conduct within the Council.	7.1%	3.8%	2.2%	13.1%
The hospitality registers are reviewed regularly.	5.5%	4.4%	2.7%	12.6%
Staff and members are reminded of the need to record any hospitality or gifts.	1.6%	3.3%	0.5%	5.4%
Registers are kept in which staff and members record the receipt and offering of hospitality or gifts.	0.0%	3.3%	1.1%	4.4%

**18** Table 1 shows that the following action is required.

Recommendations
<b>R1</b> Training needs to be provided to all staff and members on conduct issues.
<b>R2</b> Ensure that all staff and members have acknowledged that they understand the guidance regarding their personal conduct.
<b>R3</b> Remind all staff of the role of the Standards Committee and demonstrate its effectiveness.

## Action by the Council

**19** This was the second strongest area of staff awareness. The areas where staff were particularly positive was with regards to:

- the Council's commitment to fighting fraud and corruption;
- that this is making a positive difference; and
- that staff understand their own and their staffs role in fighting fraud and corruption.

**20** A significant proportion of staff confidence in reporting fraud has not changed in 6 months.

**21** Table 2 shows the areas where a significant proportion of staff either disagreed slightly disagreed or disagreed strongly with the assertion made.

**Table 2 Areas where action is required to raise awareness or strengthen the arrangements**

A significant proportion of staff confidence in reporting fraud has not changed in 6 months and a significant proportion are not clear about the role that they should play in reporting possible fraud

Assertion	Disagree slightly	Disagree	Disagree strongly	Total
I would be more confident in reporting possible fraud than 6 months ago.	12.6%	20.3%	2.7%	35.6%
I believe staff would be more confident in reporting possible fraud than 6 months ago.	17.0%	15.4%	2.2%	34.6%
I believe that staff are clear about the part they are expected to play in this.	14.3%	8.8%	2.2%	25.3%
I am clear about the part I am expected to play in this.	9.3%	8.2%	1.6%	19.1%
This is making a positive difference.	8.2%	5.5%	0.5%	14.2%
The organisation has made clear its commitment to fight fraud and corruption.	2.7%	4.4%	0.5%	7.6%

22 Table 2 shows that the following action is required.

### Recommendation

**R4** Take further action to ensure that staff are clear as to the part they should play in reporting suspected fraud.

### Personnel issues

- 23 This was the only area where the Council's performance was below that of the average for other councils.
- 24 The majority of staff gave positive responses for both aspects covered in this section:
- Disciplinary procedures provide an effective deterrent to fraud and corruption.
  - Adequate checks are undertaken before recruiting temporary and permanent staff.
- 25 It was however noted that a relatively high proportion of staff disagreed with the assertions which suggests that there is further progress to be made in these areas; as the ensuring appropriate checks are done on recruitment of staff and that disciplinary arrangements are such as would deter fraud and corruption are key.
- 26 Table 3 shows the areas where a significant proportion of staff either disagreed slightly disagreed or disagreed strongly with the assertion made.

**Table 3 Areas where action is required to raise awareness**

Concerns were raised regarding the adequacy of recruitment checks and the effectiveness of disciplinary procedures in deterring fraud and corruption

Assertion	Disagree slightly	Disagree	Disagree strongly	Total
Adequate checks are undertaken before recruiting temporary and permanent staff.	8.8%	6.6%	2.7%	18.1%
Our disciplinary procedures provide an effective deterrent to fraud and corruption.	4.9%	8.2%	3.3%	16.4%

27 Table 3 shows that the following action is required.

Recommendation
<b>R5</b> Assess the adequacy of the checks that are undertaken before recruiting temporary and permanent staff, strengthen as necessary and then ensure that all staff are aware of them.
<b>R6</b> Ensure that staff are aware of the disciplinary procedures and promote the fact that the Council will not tolerate inappropriate behaviours (this can be addressed by the conduct training that was highlighted as required in Table 1).

### Action by the department

- 28 There is evidence of improvement since our previous survey. In January 2007 29 per cent of staff said that they were aware of the Public Interest Disclosure Act. This has now risen to 65 per cent.
- 29 Areas of strength identified in the survey, which can be built on further, include:
- Departments have made a clear anti-fraud and corruption commitment
  - There are clear and confidential arrangements for staff to express concerns about fraud and corruption.
- 30 Table 4 shows the areas where a significant proportion of staff either disagreed slightly disagreed or disagreed strongly with the assertion made.

**Table 4 Areas where action is required to raise awareness**

There still remains a significant proportion of staff who are not aware of the Public Interest Disclosure Act.

Assertion	Disagree slightly	Disagree	Disagree strongly	Total
I am aware of the Public Interest Disclosure Act, and the protection this affords an employee making a disclosure concerning fraud and corruption.	13.7%	15.4%	4.9%	34.0%
There are clear and confidential arrangements for staff to express concerns about fraud and corruption.	12.1%	11.0%	3.3%	26.4%
My department has made a clear anti-fraud and corruption commitment.	11.5%	11.5%	2.7%	25.7%

**31** Table 4 shows that the following action is required.

Recommendations	
<b>R7</b>	Remind all staff of the Council's Whistle blowing arrangements and the protection offered by the Public Interest Disclosure Act.
<b>R8</b>	Ensure that all departments remind their staff as to their commitment to tackle fraud and corruption.

### Internal regulations

- 32** This was the area where there was the lowest level of staff understanding, although this was approximately equal to the average for other Councils. The areas where staff were particularly positive are that 'Standing Orders (SOs) and Financial Regulations (FRs) clearly cover key risk areas'.
- 33** Almost 30% of staff surveyed disagreed, to some extent, that internal controls, including the proper segregation of duties, exist and work effectively.
- 34** Other aspects where the arrangements and staff understanding could be improved are:
- staff understanding of how SOs and FRs affect their own and their staffs' work and personal responsibilities;
  - communicating changes to SOs and FRs promptly to all staff; and
  - having agreed documented procedures for handling breaches of SOs and FRs and ensuring staff are aware of these arrangements.

## Detailed findings

- 35** Table 5 shows the areas where a significant proportion of staff either disagreed slightly disagreed or disagreed strongly with the assertion made.

**Table 5 Areas where action is required to raise awareness**

There is a significant proportion of staff who do not understand the impact on them of the Council's Standing orders and Financial Regulations. There is also a small but significant proportion who do not believe that the Council's internal controls exist or work effectively

Assertion	Disagree slightly	Disagree	Disagree strongly	Total
I believe staff are aware of how Standing Orders (SOs) and Financial regulations (FRs) affect their work and their personal responsibilities.	19.8%	19.2%	6.6%	45.6%
Changes to SOs and FRs are communicated promptly to all appropriate staff.	17.0%	17.6%	6.0%	40.6%
I am aware of how SOs and FRs affect my work.	14.8%	16.5%	6.0%	37.3%
I believe that internal controls, including the proper segregation of duties, exist and work effectively.	13.7%	10.4%	4.9%	29.0%
There are agreed and documented procedures for handling breaches of SOs and FRs.	10.4%	12.1%	4.9%	27.4%
Standing Orders (SOs) and Financial Regulations (FRs) clearly cover key risk areas.	7.1%	9.9%	3.8%	20.8%

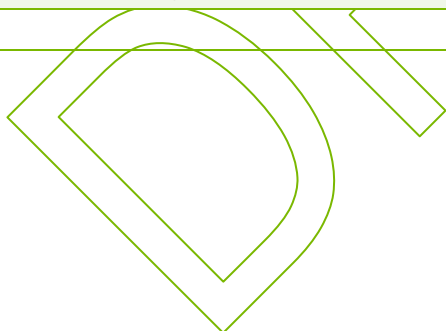
- 36** Table 5 shows that the following action is required.

Recommendations
<b>R9</b> Remind staff of the impact on them of the Council's Standing orders and Financial Regulations.
<b>R10</b> Ensure that all changes to Standing Orders (SOs) and Standing Financial Instructions (SFIs) are communicated promptly to all appropriate staff.
<b>R11</b> Ensure that there are agreed and documented procedures for handling breaches of SOs and SFIs and these are communicated to all staff.
<b>R12</b> Seek to understand the areas where staff believe internal controls do not exist or work effectively.



# Appendix 1 – Summary survey results

Q2.1 Changing the Culture - Action by the Council							
		Agree strongly	Agree	Agree slightly	Disagree slightly	Disagree	Disagree strongly
	The organisation has made clear its commitment to fight fraud and corruption.	15.4%	59.9%	17.0%	2.7%	4.4%	0.5%
	This is making a positive difference.	7.1%	44.5%	30.2%	8.2%	5.5%	0.5%
	I am clear about the part I am expected to play in this.	12.1%	42.9%	25.8%	9.3%	8.2%	1.6%
	I believe that staff are clear about the part they are expected to play in this.	6.6%	34.6%	31.9%	14.3%	8.8%	2.2%
	I would be more confident in reporting possible fraud than 6 months ago.	6.0%	23.1%	33.0%	12.6%	20.3%	2.7%
	I believe staff would be more confident in reporting possible fraud than 6 months ago.	6.6%	20.3%	35.7%	17.0%	15.4%	2.2%



## Appendix 1 – Summary survey results

<b>Q3.1 Changing the Culture-Action by the department</b>							
		<b>Agree strongly</b>	<b>Agree</b>	<b>Agree slightly</b>	<b>Disagree slightly</b>	<b>Disagree</b>	<b>Disagree strongly</b>
	My department has made a clear anti-fraud and corruption commitment.	12.6%	34.6%	25.8%	11.5%	11.5%	2.7%
	There are clear and confidential arrangements for staff to express concerns about fraud and corruption.	12.1%	38.5%	22.0%	12.1%	11.0%	3.3%
	I am aware of the Public Interest Disclosure Act, and the protection this affords an employee making a disclosure concerning fraud and corruption.	11.5%	34.1%	19.2%	13.7%	15.4%	4.9%

<b>Q4.1 Internal Regulations</b>							
		<b>Agree strongly</b>	<b>Agree</b>	<b>Agree slightly</b>	<b>Disagree slightly</b>	<b>Disagree</b>	<b>Disagree strongly</b>
	Standing Orders (SOs) and Financial Regulations (FRs) clearly cover key risk areas.	9.3%	41.2%	23.6%	7.1%	9.9%	3.8%
	I am aware of how SOs and FRs affect my work.	10.4%	33.0%	18.1%	14.8%	16.5%	6.0%
	I believe staff are aware of how SOs and FRs affect their work and their personal responsibilities.	1.6%	26.9%	23.1%	19.8%	19.2%	6.6%
	Changes to SOs and FRs are communicated promptly to all appropriate staff.	3.3%	26.4%	26.4%	17.0%	17.6%	6.0%
	There are agreed and documented procedures for handling breaches of SOs and FRs.	4.4%	35.2%	24.7%	10.4%	12.1%	4.9%
	I believe that internal controls, including the proper segregation of duties, exist and work effectively.	6.0%	38.5%	22.5%	13.7%	10.4%	4.9%

<b>Q5.1 Staff and Member Conduct</b>							
		<b>Agree strongly</b>	<b>Agree</b>	<b>Agree slightly</b>	<b>Disagree slightly</b>	<b>Disagree</b>	<b>Disagree strongly</b>
	There is a Standards Committee responsible for upholding standards of conduct within the Council.	17.0%	42.3%	21.4%	7.1%	3.8%	2.2%
	I understand the role of the Standards Committee and believe it to operate effectively.	9.9%	27.5%	24.2%	15.9%	13.2%	4.9%
	Clear guidelines are provided to staff and members regarding their personal conduct.	14.3%	48.4%	22.0%	6.6%	8.2%	0.0%
	Staff and members are required to acknowledge that they understand the guidance.	8.8%	36.3%	22.0%	14.8%	12.6%	2.7%
	Training is given to staff and members on conduct issues.	7.1%	29.7%	26.4%	16.5%	10.4%	4.9%
	A register is kept in which staff and members are required to record any interests which may impair their impartiality.	21.4%	43.4%	15.9%	4.9%	8.8%	1.6%
	Staff and members are reminded of the need to record such interests.	22.0%	37.9%	19.8%	7.7%	8.2%	1.1%
	The registers are reviewed regularly.	9.3%	30.2%	25.8%	10.4%	8.2%	2.7%
	Registers are kept in which staff and members record the receipt and offering of hospitality or gifts.	30.8%	52.2%	9.3%	0.0%	3.3%	1.1%
	Staff and members are reminded of the need to record any hospitality or gifts.	32.4%	50.0%	10.4%	1.6%	3.3%	0.5%
	The hospitality registers are reviewed regularly.	13.2%	34.1%	28.6%	5.5%	4.4%	2.7%

## Appendix 1 – Summary survey results

Q6.1 Personnel Issues							
		Agree strongly	Agree	Agree slightly	Disagree slightly	Disagree	Disagree strongly
	Adequate checks are undertaken before recruiting temporary and permanent staff.	9.3%	40.7%	22.5%	8.8%	6.6%	2.7%
	Our disciplinary procedures provide an effective deterrent to fraud and corruption.	11.5%	39.0%	25.3%	4.9%	8.2%	3.3%

DRAFT

# Appendix 2 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
9	R1 Training needs to be provided to all staff and members on conduct issues.					
9	R2 Ensure that all staff and members have acknowledged that they understand the guidance regarding their personal conduct.					
9	R3 Remind all staff of the role of the Standards Committee and demonstrate its effectiveness.					
10	R4 Take further action to ensure that staff are clear as to the part they should play in reporting suspected fraud.					
11	R5 Assess the adequacy of the checks that are undertaken before recruiting temporary and permanent staff, strengthen as necessary and then ensure that all staff are aware of them.					
11	R6 Ensure that staff are aware of the disciplinary procedures and promote the fact that the Council will not tolerate inappropriate behaviours (this can be addressed by the conduct training at R1).					
12	R7 Remind all staff of the Council's Whistle blowing arrangements and the protection offered by the Public Interest Disclosure Act.					
12	R8 Ensure that all departments remind					

## Appendix 2 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	their staff as to their commitment to tackle fraud and corruption.					
13	R9 Remind staff of the impact on them of the Council's Standing orders and Financial Regulations.					
13	R10 Ensure that all changes to Standing Orders (SOs) and Standing Financial Instructions (SFIs) are communicated promptly to all appropriate staff.					
13	R11 Ensure that there are agreed and documented procedures for handling breaches of SOs and SFIs and these are communicated to all staff.					
13	R12 Seek to understand the areas where staff believe internal controls do not exist or work effectively.					



## Appendix 2– Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
9	R1 Training needs to be provided to all staff and members on conduct issues.	1	Head of Personnel and Development Services	Yes	New Staff and Members are covered by induction training. For existing staff, there will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	Ongoing
9	R2 Ensure that all staff and members have acknowledged that they understand the guidance regarding their personal conduct.	2	Head of Personnel and Development Services	Yes	New staff will sign an understanding. All Members have signed an agreement to observe their Code of Conduct. For existing staff, there will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	Ongoing
9	R3 Remind all staff of the role of the Standards Committee and demonstrate its effectiveness.	2	Head of Democratic Services	Yes	Actioned. The Head of Democratic Services issued an e-mail to all staff on 6 <sup>th</sup> March 09 appraising them of the role and function of the Standards Committee.	Actioned
10	R4 Take further action to ensure that staff are clear as to the part they should play in reporting suspected fraud.	2	All Heads of Service	Yes	This will be covered by the presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	Ongoing
11	R5 Assess the adequacy of the checks that are undertaken before recruiting temporary	1	Head of Personnel and	Yes	The Head of Personnel and Development Services confirmed that systems are	Ongoing

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	and permanent staff, strengthen as necessary and then ensure that all staff are aware of them.		Development Services		constantly improving, and that there would be further improvement and the way we handle casuals and self-employed persons.	
11	R6 Ensure that staff are aware of the disciplinary procedures and promote the fact that the Council will not tolerate inappropriate behaviours (this can be addressed by the conduct training at R1).	1	Head of Personnel and Development Services	Yes	New Staff and members are covered by induction training. For existing staff, there will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	Ongoing
12	R7 Remind all staff of the Council's Whistle blowing arrangements and the protection offered by the Public Interest Disclosure Act.	2	Head of Personnel and Development Services	Yes	The new policy has recently been finalised and is available on the Council's Intranet. This is to be communicated to all staff. There will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	Ongoing
12	R8 Ensure that all departments remind their staff as to their commitment to tackle fraud and corruption.	2	All Heads of Service	Yes	There will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	April 09
13	R9 Remind staff of the impact on them of the Council's Standing orders and Financial Regulations.	2	All Heads of Service	Yes	There will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	April 09
13	R10 Ensure that all changes to Standing Orders (SOs) and Financial Procedure Rules are communicated promptly to all appropriate staff.	2	Head of Legal and Democratic Services and Head of Financial	Yes	Significant changes to the Constitution and the Financial Procedure Rules will be notified to all senior managers as they arise, for dissemination to relevant staff.	Ongoing



Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
			Services.			
13	R11 Ensure that there are agreed and documented procedures for handling breaches of SOs and SFIs and these are communicated to all staff.	2	All Heads of Service	Yes	There will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	April 09
13	R12 Seek to understand the areas where staff believe internal controls do not exist or work effectively.	2	All Heads of Service	Yes	There will be a presentation to all managers at the April 2009 Management Briefing and there will be the requirement to cascade this down to all staff.	April 09