



Fraud, Bribery and Corruption Policy and Strategy

Bristol City Council

Resources

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Version 2.01

Version control table

Date	Author	Version	Change Summary
October 2025	Louise Lee	V2.01	<p>Mayoral governance replaced by Committee governance. Executive Director.</p> <p>Introduction of Economic Crime and Corporate Transparency Act 2023</p> <p>Refreshed fraud strategy</p>
November 2022	Andrea Hobbs	V2.00	<p>Corporate policy template used. Clear split of policy and strategy. Included a section on schools under responsibilities – Policy S4.6. Removal of reference to policy applying to voluntary sector organisations- policy S5.</p> <p>Added section on fraud prevention – Strategy S7. Strategy with response and actions aligned to the 5 pillars.</p>

Table 1 Version control table

Policy overview

Policy title	Fraud, Bribery and Corruption Policy and Strategy
Summary for the web team	Fraud policy, Fraud strategy, Fraud response plan, fraud, bribery, corruption, tackling fraud, fighting fraud, fraud prevention.
Drafted by	Louise Lee, Audit Manager, Internal Audit, Resources Directorate.
Authorising Head of Service/Director:	
	Simba Muzarurwi – Chief Internal Auditor, Resources
	Andy Rothery: Director: Executive Director Resources and S151 Officer
This policy is for use by	BCC employees, others, BCC partners
Any other BCC teams or partners consulted on development of this policy	None
Has an Equality Impact Assessment form been completed for this policy?	Yes
Was an Equality Impact Assessment required?	No
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Fraud, Bribery and Corruption Policy

1. Introduction

1.1 The citizens of Bristol are entitled to expect Bristol City Council to conduct its affairs with integrity, honesty, and openness, and to expect the highest standards of conduct from those working for it. This Fraud and Corruption Policy forms part of the governance arrangements of Bristol City Council. It outlines the City Council's commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds.

The Corporate Leadership Board Statement on Fraud

Bristol City Council – Corporate Leadership Board are committed to implementing and maintaining the highest standard of corporate and financial governance and ethical behaviour. We recognise that fraud against the council harms the citizens of Bristol, and for that reason, fraud, bribery, and corruption against the council will not be tolerated and where suspected, will be investigated. The Council will consider the circumstances of each case of fraud we investigate to ensure we seek a fair and balanced outcome. Fraud, bribery, or corruption by our employees, if proven, will be punishable by dismissal and/or prosecution.

The leadership team fully support the investigation of allegations of fraud, the continued development of a robust anti-fraud culture and framework within the Council and a strong stance being taken where fraud is found. This includes sanctions and prosecution where appropriate and seeking recovery of funds and costs.

The diverse nature of services provided by a council mean that there are many areas where the Council could be a target for fraud. We will ensure we understand the main fraud risks we face and set out how we protect against them in our fraud risk registers.

We the leadership team, with the support of everyone associated with the Council, will strive to ensure that we have robust processes in place to prevent fraud in the first instance and, that we do not forget the risk of fraud in our drive to improve efficiencies in our services.

1.2 The Council will:

- ensure it understands the fraud risks it faces and implements policies and procedures to identify and prevent fraud, bribery, and corruption. It will also investigate fraud where it is suspected.
- take appropriate action against those responsible for committing fraud and, where possible, recover losses incurred.
- raise awareness amongst its employees to put them in the best position to spot fraud. Training will be provided at induction and periodically throughout their employment via mandatory e-learning.

- raise awareness of the Economic Crime and Corporate Transparency Act 2023 and the Failure to Prevent Fraud offence where it is suspected that the Council is the beneficiary of fraudulent activity perpetrated against another organisation. If it identifies possible fraud against another organisation, this will be reported to the 'appropriate body.'
- act on alerts of fraud and help raise awareness of fraud risk and scams that affect the public.
- work collaboratively with other public sector organisations and agencies to tackle fraud.

1.3 The Council expects:

- that members and management at all levels will lead by example and ensure high standards of propriety, integrity and accountability and operate within relevant Codes of conduct and policies.
- Members and Senior Officers to recognize the importance of anti-fraud work and to actively promote and support the fight against fraud and report any suspicions of fraud.
- employees and Members to act with integrity and report suspected fraud against Bristol City Council.
- individuals and organizations with whom it contracts, to act with integrity towards the Council.
- members of the public contribute to the Council's fight against fraud by remaining vigilant and reporting suspected fraud against the Council.

2. Aims, objectives and scope:

2.1 The purpose of this document is to set out clearly:

- The Council's commitment to tackling fraud, bribery, and corruption.
- The responsibilities of Members and employees to report any suspicions of fraud.
- The importance of the public, partners, and contractors in tackling fraud.

2.2 This policy applies to:

- Members
- Employees
- Agency staff
- Contractors/Suppliers
- Consultants
- Service users
- Volunteers working for Bristol City Council.

2.3 In addition, Bristol City Council expects members of the public to be honest in their dealings with the Council.

- 2.4 Bristol City Council Companies operate their own counter-fraud and investigation policies and arrangements which apply should fraud occur.

3. Legal and regulatory requirements

- 3.1 The Accounts and Audit Regulations (England) 2011 require the Council to have appropriate control measures in place to enable the prevention and detection of inaccuracies and fraud.
- 3.2 Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs and appoint a S151 Officer, also known as a Chief Financial Officer (CFO), to have responsibility for those arrangements.
- 3.3 The Economic Crime and Corporate Transparency Act 2023 creates a corporate offence of failure to prevent fraud if an employee, agent, subsidiary or other associated persons commits a fraud offence intending to benefit the Council. While it is a corporate offence, individuals can also be held liable.

4. Roles and responsibilities

4.1 Members

- A duty to the citizens of Bristol to protect the Council and public money from any acts of fraud and corruption.
- Compliance with the Code of Conduct for Members, the Council's Constitution, including Financial Regulations and Procurement Regulations, in particular the requirements regarding interests, gifts, and hospitality.
- Avoid situations where there is a potential for a conflict of interest.
- Report fraud, bribery, or corruption against the Council, where it is suspected.

4.2 Audit Committee

- Oversee the robustness of the Council's counter-fraud arrangements receiving regular reports on counter fraud activity, fraud cases and Whistleblowing referrals.
- Review the assessment of fraud risk and potential harm to the council from fraud and corruption and monitor the use of resources to address fraud risk.
- Monitor performance against the Counter-fraud Policy and Strategy.
- Via the Values and Ethics Sub-Committee, promote the highest standards of behaviour by Council Members and review the Council's compliance with the Regulation of Investigatory Powers Act 2000.

4.3 Executive Directors and Directors

- Support a strong culture where fraud, bribery and corruption are treated as unacceptable.

- Be aware of and manage the fraud risks in each service area, ensuring adequate internal controls are in place and maintaining a fraud risk assessment where significant fraud risks are present.
- Ensure there are robust arrangements in place for mitigating against a failure to prevent fraud offence.
- Consult Internal Audit to 'fraud-proof' new initiatives and new/changes in policy and strategy.
- Manage possible or perceived conflicts of interest in their service areas, including maintaining a register of interests and gifts and hospitality.

4.4 Executive Director: Resources and Section 151 Officer:

- Responsibility for the Council's financial arrangements, including effective internal controls and financial risk management. The Section 151 Officer also takes a strategic lead to champion and ensure robust counter-fraud arrangements are in place across the Council.

4.5 Chief Internal Auditor (CIA) / Internal Audit

- Provides a strategic lead in developing a robust counter-fraud policy and strategy that will support managers across the council in ensuring fraud risks are understood and mitigated where possible.
- Deliver a programme of pro-active work to raise awareness of fraud, prevent and detect fraud and review the effectiveness of mitigation in fraud prevention or detection.
- Report periodically to Management and Audit Committee on the robustness of the Council's arrangements and emerging fraud risks.
- Ensure arrangements are in place to enable cases of suspected irregularity, fraud or corruption to be reported and are effectively investigated and punished by appropriate sanctions, recovering losses wherever possible.
- Manage the Council's 'whistleblowing procedure's including developing arrangements and co-ordinating responses to whistleblowing referrals.

4.6 Schools and Other City Council Educational Establishments

- School's Financial regulations set out the requirements for the reporting and investigation of fraud in schools.
- Schools are encouraged to have their own fraud policies which align to Bristol City Council's Fraud Policy.
- Schools are also encouraged to have their own Fraud Risk Assessments which are reviewed at least annually and can be stored centrally on the Trading for Schools website.

4.7 Bristol City Council Employees and Agency Workers

- Service Managers
 - must understand the fraud risks facing services they are responsible to deliver. Where fraud risk is significant, a fraud risk register must

be developed and regularly reviewed (annually) to ensure the risk is being effectively mitigated.

- All staff
 - need to be aware of the possibility that fraud, bribery, corruption, and theft may exist in the workplace and where suspected, report it.
 - need to ensure there are no conflicts of interest between their professional and personal lives. Where real or perceived conflicts exist, these must be declared and measures put in place to mitigate the risk in line with the Council's Code of Conduct for employees. Prior approval must be obtained before any offers of gifts and hospitality are accepted.
 - Need to comply with all Council's policies and codes, including the Code of Conduct for Employees.

4.8 Human Resources

- Provide timely advice and guidance on Council Policies and procedures during investigations and any disciplinary action
- Ensure recruitment procedures are robust, and employees are adequately verified before appointment e.g. eligibility to work, verification of qualifications and employment history, Disclosure and Barring Service checks where appropriate.

4.9 Director: Legal and Democratic Services (& Monitoring Officer)

- Advises Members of new legislative or procedural requirements regarding conduct and ethical matters.
- Manages Member conduct and compliance including maintaining a register of Members interests, gifts and hospitality declared, and reporting annually to the Audit Committee.
- Takes criminal and civil action to ensure appropriate sanctions are applied.
- Provides advice on potential criminal cases.
- Manages, advises and reports on compliance with the Regulations of Investigatory Powers Act.

5. Equalities and diversity statement

- 5.1 We will make sure that this policy is applied fairly and consistently to all our citizens/service users/residents. We will not directly or indirectly discriminate against any person or group of people. We will act sensitively towards the diverse needs of individuals and communities, and we will take positive action to reduce discrimination and harassment.
- 5.2 An Equalities Impact Assessment has been carried out and has been reviewed by the Equalities Team.

- 5.3 Where Bristol City Council is aware that a person to whom this policy applies is vulnerable, it will consider that person's vulnerabilities when applying this policy. This may include, but is not limited to, considering whether extra advice and assistance needs to be provided, liaising with agencies involved with the care and/or support of that person (where known) and referring that person to agencies and/or BCC departments who may be able to support or assist that person.

6. Monitoring and evaluation

- 6.1 The arrangements set out in this policy will be reviewed annually to ensure the Council remains resilient to the fraud threat.

7. Related policies and information sources

- Anti-Money Laundering Policy and Guidance
- Whistleblowing Procedure
- Regulation of Investigatory Powers Act Policy and Procedures
- Members' Code of Conduct
- Employees Code of Conduct
- Financial Regulations
- Procurement Regulations
- Bristol City Council Enforcement Policy

Fraud Strategy

1. Our Fighting Fraud & Corruption Strategy acknowledges:

There is always going to be fraud. It is a fact that some individuals will look to make gain where there is opportunity, and the Council needs robust processes in place to prevent, detect and respond to fraud and corruption.

There is no one solution – addressing fraud needs a holistic response underpinned by a strong understanding of risk and recognition that fraud practices evolve very quickly and the Council must be agile, changing our approach as new fraud risks evolve and emerge. This will also require cooperation and collaboration between us and other organisations.

Prevention is the most effective way to tackle fraud and corruption. Preventing fraud through effective counter fraud practices reduces the loss and reputational damage (although this can be difficult to measure). It also requires less resources than an approach focused on detection, investigation and recovery.

Fighting Fraud and Corruption Locally Strategy (2020) (the blueprint for tackling fraud in Local Government) sets our 5 pillars for effective Fraud Risk Management. This aligns with the Government Public Sector fraud standards, and the Council adopts this approach in devising and continually improving its counter-fraud arrangements as follows:

Pillar	Required	BCC's Response	Further Enhancements
Govern	Robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organization.	A Fraud Policy and a Whistleblowing policy is published, reviewed periodically, and presented to Audit and Risk Board and Audit Committee. It includes a statement from the Corporate Leadership Board to set the tone from the top clearly setting out roles and responsibilities for tackling fraud.	<ol style="list-style-type: none"> 1. Lessons learned from fraud or near misses to be incorporated into Counter-fraud planning. 2. Increasing financial understanding across service managers to raise awareness of fraud risks and their financial management responsibilities. 3. Develop new E Learning package to support effective

		<p>A well established and adequately resourced counter fraud and investigations team in place.</p> <p>Biennial reporting to an officer Audit and Risk Board and Audit Committee on fraud investigation outcomes incorporating lessons learned and resources.</p> <p>Dedicated SharePoint website providing advice and direction across the organisation.</p>	<p>management of conflicts of interests.</p> <p>4. Ensure contracts are robust to enable access to information in relation to performance of contractors and inclusion of clear and relevant performance indicators as well as consideration of failure to prevent fraud offences.</p>
Acknowledge	<p>Understand and assess fraud risks for ongoing operations, new initiatives, and projects.</p> <p>Commit to the right support and tackling fraud and corruption.</p> <p>Demonstrate a robust anti-fraud response.</p> <p>Communicate risks to those charged with Governance.</p>	<p>A well established and adequately resourced counter fraud and investigations team in place.</p> <p>Mechanisms for the public, employees, and contractors to report fraud in place.</p> <p>Mandatory fraud training for all employees including how to report suspicions.</p> <p>Reporting of fraud occurrence biennially to Audit and Risk Board and Audit Committee.</p>	<p>5. Enhance the robustness of Fraud Risk Assessments by greater engagement with management in key risk areas ensuring the risk assessments reflect the correct, current, and emerging fraud risks and how they need to be managed in areas of significant fraud risk. Periodic audit review of Fraud Risk Assessments.</p> <p>6. Analyse fraud occurrence data to identify trends and emerging fraud risks for review of fraud risk management arrangements in these areas.</p>

			7. Raise awareness of the Economic Crime and Corporate Transparency Act 2023 and identify further actions needed to mitigate the failure to prevent fraud offence.
Prevent	<p>Make the best use of information and technology.</p> <p>Enhance fraud controls and processes.</p> <p>Develop an effective anti-fraud culture.</p> <p>Communicate activity and successes.</p>	<p>Use of Cabinet Office NFI fraud hub enabling early cancellation of services where service users are deceased and flagging of other inconsistencies between Council data and external data.</p> <p>Use of software to check right to buy applications.</p> <p>Reviews of the effectiveness of specific fraud prevention controls carried out each year.</p> <p>Publicity is used to deter fraud.</p> <p>The Council uses information provided by employees, service users, Members, and suppliers in the prevention and detection of fraud. Data matching and analysis exercises are undertaken, both internally, regionally, and nationally to facilitate the investigation of fraud. All uses of data adhere to Data Protection legislation and</p>	<p>8. Further develop the use of the Fraud Hub by extending the datasets used and onboarding other Local Authorities into a regional hub where possible.</p> <p>9. Integration of systems and maximising the use of data and technology in fraud prevention</p> <p>10. Establish a system to ensure 'fraud proofing' when systems change, and new processes are introduced.</p> <p>11. Learn from fraud investigated incorporating the learning into fraud risk assessments and fraud awareness campaigns.</p> <p>12. Actions arising from investigations to be implemented and followed up.</p> <p>13. Review key fraud management controls in areas where service</p>

		<p>have regard to privacy, confidentiality, and security.</p> <p>Use of technology to prevent and identify fraud and to manage investigations.</p>	<p>delivery model changed under the common activities programme.</p> <p>14. Review controls relating to individual performance management as a mitigation to emerging risk – career polygamy.</p>
Pursue	<p>Prioritise fraud recovery and use of civil sanctions.</p> <p>Develop capability and capacity to punish offenders.</p> <p>Collaborate across geographical and sectoral boundaries.</p> <p>Learn lessons.</p>	<p>Investigation of referrals.</p> <p>Participation in National Fraud Initiative data matching exercises.</p> <p>Take part in pilot exercises run by the Cabinet Office and other bodies.</p> <p>Internal data matching exercises and a work programme which includes fraud testing of key fraud risks using Fraud Hub and other specialist data matching software.</p> <p>Pursue recovery and costs where possible and report successes in recovery.</p>	<p>15. Maximise the use of data and technology in fraud detection and investigation.</p>
Protecting itself and its residents	<p>Recognize the harm that fraud can cause in the community.</p> <p>Protect itself and its residents from fraud.</p>	<p>Publicity for Fraud awareness week includes some advice to the public on scams.</p> <p>Specific National Anti-Fraud Network alerts are shared with the public when relevant.</p>	<p>16. Increase publication of outcomes from fraud as both a deterrent measure as well as motivation to report suspected fraud</p>

		<p>Trading Standards provide advice guidance.</p> <p>Counter-Fraud Team keeps abreast of legislative changes in legislation in bringing fraudsters to account and seeking redress and recovery and works with the appropriate body when another organisation has been the victim of fraudulent activity, tax evasion, or money laundering.</p>	
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2. Reporting Fraud

- 2.1 The aim is to prevent fraud at the outset; however, despite best attempts to prevent, determined fraudsters may succeed.
- 2.2 If fraud, bribery, or corruption is suspected, it should be reported without delay to a line manager or other senior officer, or to Internal Audit.
- 2.3 Information can be reported via the fraud hot-line or using the council's fraud referral form on the web site. This can be done anonymously if required.
- 2.4 Allegations relating to schools should be reported initially to the Chair of Governors of the school or, if this is not appropriate, the Director of Education and Skills.
- 2.5. All allegations will be taken seriously and where there is evidence which supports the allegation, this will be fully investigated. The investigation will follow the procedure set out in Internal Audit's Investigation Protocol. Police will be involved where appropriate.
- 2.6 Updates on progress will be provided to Managers where investigations have been commissioned internally. Updates cannot generally be provided to the public for reasons of confidentiality and updates to internal Whistle-blowers will be limited in detail.

3. Useful contacts for reporting fraud

Chief Internal Auditor, Simba.Muzarurwi@bristol.gov.uk,

Fraud Referrals – External Web form or 24hour public fraud Hotline. (Callers leaving their contact details can assist investigations but allegations can also be made anonymously).

[Reporting Fraud Form](#), 0117 9222470

Whistleblowing reporting – web referral form and 24-hour hotline (for internal employees and contractors to report any concerns including suspected fraud)

[Whistleblowing form](#), 0117 3521882

Protect (formerly Public Concern at Work) which is an external body which may be able to give free and independent advice on how to proceed. 020 74046609

4. Investigation of Fraud

- 4.1 The investigation of fraud, bribery and corruption is a complex and specialist area and will usually be undertaken by staff in Internal Audit or, for less complicated cases, managers, under advice from Internal Audit.
- 4.2 To facilitate audit work and investigations, Internal Audit staff are accorded rights, by the Accounts and Audit Regulations (England) 2015, to access all necessary documents, records, information, and explanations from any member of staff. These access rights are confirmed in Financial Regulations.
- 4.3 The investigation process is set out in an Investigations Protocol which is designed to ensure a consistent approach, use of appropriately experienced staff to investigate fraud and maintenance of records of all fraud experienced.

5. Actions Taken When Fraud is identified

- 5.1 Disciplinary, civil, and criminal sanctions will be used, where appropriate, to deter future fraud and to recover losses.
- 5.2 Fraud, bribery, corruption, theft, and the failure to disclose knowledge or suspicion of money laundering by Members or staff will be regarded as gross misconduct. Disciplinary action will be taken against staff, and Members' misconduct will be dealt with by an independent person and the Values and Ethics Sub Committee.
- 5.3 One option available to the Council is criminal prosecution. The decision to refer cases for prosecution will not be taken lightly and may involve Audit Management, Legal Services, and Directorate Management.
- 5.4 The ultimate decision on prosecution will be taken by the prosecuting body which in most cases will be the Council or the Crown Prosecution Service. A Financial Investigator and/or the Police will be used to assist in cases where additional powers are required to secure evidence, recover funds or where the matter cannot be fully pursued in-house.
- 5.5 In determining whether to prosecute, each case will be considered on its own facts and merits.
- 5.6 Where necessary, the Council will work in co-operation with other organizations such as the Police, the Department for Work and Pensions, the Home Office, the Cabinet Office, Her Majesty's Revenue and Customs and other Local Authorities.
- 5.7 When considering a case for prosecution, The Code for Crown Prosecutors sets out two "tests" to be applied:
 - Evidential Stage Test - Prosecutors must be satisfied that there is sufficient evidence to provide a realistic prospect of conviction against each suspect on each charge.
 - Public Interest Test - A prosecution will usually take place unless the prosecutor is sure that there are public interest factors tending against prosecution which outweigh those in favour of prosecution, or is satisfied that the public interest may be properly served by offering the offender the opportunity to have the matter dealt with by an out-of-court disposal.
- 5.8 All avenues for recovering losses will be considered, including confiscation under the Proceeds of Crime Act, civil claims, recovery from accrued pensions, insurance, and recovery of costs.
- 5.9 Publicity will be used as a deterrent. Public statements and press releases will be arranged with the Council's External Communications Team.
- 5.10 Conclusion of an investigation will in many instances result in recommendations to improve control and prevent future fraud.