

GUIDELINES IN ASSISTING STAFF TO COMBAT FRAUD, THEFT, BRIBERY AND CORRUPTION – EXTRACTS FROM CORPORATE GOVERNANCE POLICY.

Managers have an ongoing responsibility for implementing effective systems of control which secure the safeguarding of assets and income, the reliability of management information, the accuracy of record keeping and compliance with statutory guidance. They are responsible for communicating this policy to their staff.

Managers should be aware of the guidelines relating to Banking and Cash Handling and ensure that staff have read and understood the guidelines.

Managers should also be aware of the Security Guidelines relating to Paye.net payments and also ensure that staff have read and understood the guidelines.

The Financial Regulations provide that where any matter arises which involves or is thought to involve a fraud or other irregularity that affects the affairs of the Council, the matter should be drawn to the attention of the Internal Audit Manager.

Where misconduct is established, the Internal Audit Manager in consultation with the Head of Service and the Corporate Director (Corporate Services) will determine if the matter should be referred to the Police, having regard to all salient factors of the case.

Where an employee has left employment of the Council as a result of a negligent act or misappropriation of funds, it may be possible to recover all or part of any losses from the pension benefits of the employee. Such action will be taken in consultation with the Corporate Director (Corporate Services).

The Council will fully investigate any instances of alleged or suspected bribery and, where appropriate, will refer the matter to the Police. Where an employee is found to have offered, given, solicited or accepted a bribe this may constitute gross misconduct in terms of the Council's disciplinary procedures and could result in summary dismissal.

The Council recognises that the continuing success of this policy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of staff throughout the organisation. To facilitate this, the Council supports the concept of induction and training, particularly for staff involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

The above are just some extracts from the Moray Council Policy document and it is advisable that all managers should make themselves aware of the document and its content relating to staff handling income.