

Leicester  
City Council

**WARDS AFFECTED**  
All Wards

**FORWARD TIMETABLE OF CONSULTATION AND MEETINGS:**  
**Standards and Audit Committee**  
**Cabinet**

**29<sup>th</sup> November 2006**  
**11<sup>th</sup> December 2006**

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**Leicester City Council Anti Fraud And Corruption Policy And Strategy**

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**Report of the Chief Finance Officer**

**1. Summary**

- 1.1. This report updates the Council's existing Anti-Fraud and Corruption Policy and Strategy.
- 1.2. Approval is sought for the adoption of the Policy and Strategy.
- 1.3. The Policy and Strategy sets out the respective roles and responsibilities of members, management and employees with regard to the Council's declared commitment to prevent, deter, detect and investigate all forms of fraud and corruption affecting its activities.
- 1.4. The changes proposed in this updated version reflect
  - 1.4.1. The creation of the Standards and Audit Committee and its specific responsibilities to review the Council's anti-fraud, anti-corruption and Whistleblowing policies and procedures.
  - 1.4.2. Changes arising from the adoption of new Contract Procedure Rules
  - 1.4.3. Changes to the organisation of the Council's Counter-Fraud arrangements whereby separate Counter-Fraud teams for Housing Benefits and Corporate Fraud were established,
  - 1.4.4. The Proceeds of Crime Act 2002

**2. Recommendations**

- 2.1. The Standards and Audit Committee is recommended to consider the revised Anti-Fraud and Corruption Policy and Strategy, as set out in the attached supporting information, and to recommend to the Cabinet its adoption.
- 2.2. The Cabinet is recommended to adopt the revised Anti Fraud and Corruption Policy and Strategy.

**3. FINANCIAL, LEGAL AND OTHER IMPLICATIONS**

3.1. Financial Implications

3.2. None

3.3. Legal Implications

3.4. These are covered in the report

OTHER IMPLICATIONS	YES/NO	Paragraph Within Supporting information	References
Equal Opportunities	No	-	-
Policy	No	-	-
Sustainable and Environmental	No	-	-
Crime and Disorder	Yes	Definition of fraud and corruption, page 1.	-
Human Rights Act	No	-	-
Elderly/People on Low Income	No	-	-

#### **4. Background Papers – Local Government Act 1972**

Leicester City Council's Anti Fraud and Corruption Policy and Strategy (As adopted by the Finance, Resources & Equal Opportunities Scrutiny Committee 26 June 2003)  
 Leicester City Council's Finance Procedure Rules  
 Leicester City Council's Constitution  
 Leicester City Council's Code of Conduct for Behaviour at Work  
 Leicester City Council's Information Security Policy Statement  
 Leicester City Council's Prosecutions Policy  
 Leicester City Council's Investigations Policy  
 Leicester City Council's Internal Audit Charter  
 Leicester City Council's Investigators Code of Conduct

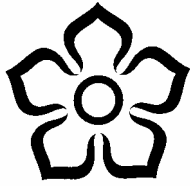
#### **5. Consultations**

The Audit Commission and members of the Strategic Resources and Finance Managers Groups have had the opportunity to comment on this document.

#### **6. Report Author**

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**Chief Finance Officer**



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**Leicester City Council Anti Fraud And Corruption Policy And Strategy**

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**PART ONE**

**1. MISSION STATEMENT, DEFINITIONS AND STRATEGY**

**LEICESTER CITY COUNCIL IS COMMITTED TO THE PREVENTION, DETERRENCE, DETECTION AND INVESTIGATION OF ALL FORMS OF FRAUD AND CORRUPTION AFFECTING ITS ACTIVITIES.**

**THIS POLICY SUMMARISES THE RESPONSIBILITIES OF MEMBERS, MANAGEMENT AND EMPLOYEES AND IDENTIFIES WHERE NOTES OF GUIDANCE CAN BE FOUND SETTING OUT THE PROCEDURES TO BE FOLLOWED WHERE SUSPICION OF IRREGULARITY IS RAISED.**

**1. DEFINITION OF FRAUD AND CORRUPTION**

1.1. The Audit Commission defines fraud as

*'The intentional distortion of financial statements or other records by persons internal or external to the Authority which is carried out to conceal the misappropriation of assets or otherwise for gain.'*

1.2. Corruption is defined as

*'The offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person.'*

1.3. Although the definitions do not include misappropriation or theft without the distortion of financial statements or other records, this document covers all financial irregularities that may affect the City Council, including theft and any loss to the City Council as a direct result of any form of abuse by any person.

1.4. As a principle the City Council reserves its right to seek recovery of any losses sustained as a result of acts covered by this policy.

## **STRATEGY**

1.5. The strategy to combat fraud and corruption includes the following elements

- PREVENTION
- DETERRENCE
- DETECTION
- INVESTIGATION
- SANCTIONS

1.6. To support the policy, commitment is required from

- MEMBERS
- MANAGEMENT
- EMPLOYEES

## **PART TWO 2. PREVENTION**

### **2.1. THE ROLE OF MEMBERS**

2.1.1. As elected representatives, all Members of the Council have a duty to the citizens of Leicester to protect the assets of the Council.

2.1.2. This is done through the adoption of this Anti-Fraud and Corruption Policy Statement, by compliance with [Leicester City Council's Procedure Rules](#) within the Council's Constitution and the National Code of Conduct for Members.

2.1.3. In addition, Article 12.05 of the Council's constitution requires the Council to provide the Chief Finance Officer with such officers, accommodation and other resources as are, in their opinion, sufficient to allow their duties to be performed. This includes responsibilities under the Accounts and Audit Regulations 2003 (as amended by the Accounts and Audit Regulations (Amendment) (England) Regulations 2006) to maintain an adequate and effective system of internal audit of its accounting records and accounting control systems in accordance with proper practices in relation to internal control. Article 12.05 of the [Council's Constitution](#) can be found on the City Council's Intranet and Internet Website.

**2.1.4. Every member has a duty to act, and to be seen to act, in all respects with integrity, honesty and probity.**

### **2.2. ROLE OF THE STANDARDS AND AUDIT COMMITTEE**

2.2.1. The Terms of Reference of the Standards and Audit Committee include:

To oversee and promote the arrangements to be made by the Council to promote probity and maintain the highest standards in the conduct of business by members (including co-opted members) and officers.

To oversee and promote observance of the Members' and Officers' Codes of Conduct and Political Conventions.

To review the Council's Anti Fraud and Anti Corruption and Whistle blowing policies and procedures.

To review the adequacy of the Council's Internal Control Framework through review of its system of Internal Control and system of Internal Audit and overseeing the production and approval of the Statement of Internal Control.

To facilitate effective relationships between external and internal audit inspection agencies or other relevant bodies.

2.2.2. The Standards and Audit Committee will fulfill its terms of reference and achieve its objectives through:

- Reviewing, promoting and recommending for adoption an Anti-Fraud and Corruption Policy and Strategy.
- Receiving and approving (but not directing) Internal Audit's annual strategic and operational plans.
- Reviewing the performance of Internal Audit (including the Corporate Counter-Fraud Team).

### 2.3. THE ROLE OF THE MONITORING OFFICER

2.3.1. Employees and members may report suspicions of fraud and corruption involving members to the Monitoring Officer who will decide how best to proceed. Reference may be made to the Standards and Audit Committee and/or The Standards Board for England.

### 2.4. THE ROLE OF THE CHIEF FINANCE OFFICER AND DEPARTMENTAL HEADS OF FINANCE

2.4.1. The Chief Finance Officer is, for the purposes of Section 151 of The Local Government Act 1972, the 'designated officer' responsible for the proper administration of the Council's financial affairs.

2.4.2. Departmental Heads of Finance are responsible (through the Devolved Financial Management Code of Practice) for the full range of budgeting, budgetary control, accounting and financial administration services to their respective Council Departments including the prevention, detection and resolution of fraud and irregularities in relation to their respective areas of responsibility. They also provide financial advice to members, directors and operational managers

### 2.5. THE ROLE OF MANAGEMENT

2.5.1. The City Council's Finance Procedures Rule 7.3.1 states that:

- 'All Directors shall maintain proper financial controls in respect of financial systems operated within their department and shall be responsible for the prevention, detection and resolution of fraud and irregularities. Directors may delegate responsibility to managers.
- [The Finance Procedures Rules](#) are available on the Intranet (Corporate Info/ Policies and Procedures/ Financial Procedures Rules.)

2.5.2. The City Council's Contract Procedure Rules state that every contract or agreement entered into by or on behalf of the Council shall comply with these rules. [The Contract Procedure Rules](#) are available on the Intranet (Corporate Procurement Team/ Procurement Policies and Procedures/ Contract Procedure Rules). They are also contained within the Councils Constitution document on the City Councils Intranet and Internet Websites.

2.5.3. Management at all levels have responsibility for ensuring that staff are aware of and are complying with the City Council's Contract and Finance Procedures Rules. They are also responsible for ensuring that appropriate procedures are in place to safeguard the resources for which they are responsible. This includes the need for appropriate training for staff, both in terms of the technical requirements of the job and fraud awareness. It is management's responsibility to provide all relevant training including, recognising and dealing with possible fraudulent actions, with the assistance and advice of Internal Audit where needed.

2.5.4. Managers will create an environment in which their staff feel able to approach them with any concerns they may have about suspected irregularities. If, however, managers or employees are unsure of the appropriate action, they should seek advice from Internal Audit. (See Appendix 1 for details of how to contact Internal Audit).

2.5.5. Managers will be aware of, and ensure that their staff are aware of, the duty to inform and whistle-blow. The [Whistle-blowing policy](#) is contained within the Code of Conduct for Behaviour at Work.

2.5.6. Special arrangements may apply where employees are responsible for cash handling, claims handling, in charge of systems that generate payments, for example payroll or the Housing Benefits system or where they may be a position to use their powers inappropriately (e.g. issuing of licenses or other regulatory functions). Managers will ensure that adequate and appropriate training is provided for staff and that checks are carried out from time to time to ensure that proper procedures are being followed. Managers will also consider whether pre-employment checks and/or other security checks such as Criminal Records Bureau (CRB) or police checks should be essential criteria for occupiers of certain posts.

- 2.5.7. The references and qualifications of all proposed new employees of the City Council will be thoroughly checked prior to an offer of employment being made.
- 2.5.8. Where agency staff are employed, managers will ensure that the agency has completed any appropriate pre-employment checks and that these are evidenced and reviewed. Additionally, where managers engage the services of external contractors or enter into partnership arrangements they will ensure that adequate safeguards are in place within the contract to protect the Council's interests. For example, that the Internal Audit Section has rights of access to all relevant documents held by the external organisation whenever they are required.
- 2.5.9. Advice and assistance on these matters can be obtained from Internal Audit.

## 2.6. RESPONSIBILITIES OF EMPLOYEES

- 2.6.1. Employees are responsible for ensuring that they follow the Council's policies and procedural rules, for example Finance Procedure Rules and the Employees Code of Conduct, particularly in relation to the safekeeping and proper use of Council assets.
- 2.6.2. Employees may be required to disclose information about their personal circumstances in accordance with the Employee's Code of Conduct and Behavior at Work and they are bound by the City Council's Finance Procedure Rules. In addition certain staff have a particular duty to declare any interests that may create potential conflicts of interest, for example Housing Benefits Officers who are also landlords or who may have relatives claiming Housing or Council Tax Benefits.
- 2.6.3. The [Employees Code of Conduct](#) is issued to all staff. A copy can be obtained from personnel sections or by consulting the Intranet (Corporate Info, Policies and Procedures, Local Scheme of Conditions of Service, Section Seven, 7.1 Code of Conduct, Appendix V).
- 2.6.4. Employees should always be alert to the possibility that fraud, corruption and theft may exist in the workplace and be able to share their concerns with management. If, for any reason, they feel unable to speak to their manager, they should be aware of the employee hotline (see Appendix 1) that is staffed by members of the Corporate Counter-Fraud Team. They can deal with queries regarding suspected financial irregularities. The hotline is advertised on posters throughout the City Council and employees may give information anonymously if they wish. Any information received is treated sensitively and seriously. There is also the facility to [report suspected irregularities](#) via the Internet or Intranet. (See [Appendix 1](#))
- 2.6.5. Staff in the Housing Department will refer cases of suspected benefit fraud to the Revenues and Benefits Investigations Team (See Appendix 1) who provide relevant training for new Housing Benefits staff and Neighborhood Housing Officers.

2.6.6. Staff in the Risk Management Section will also refer suspected fraudulent insurance claims to the Corporate Counter-Fraud Team.

**2.6.7. Above all, every employee has a duty to act, and to be seen to act, in all respects with integrity, honesty and probity.**

## 2.7. SECURITY

2.7.1. There are essential security measures that everyone, members, managers and staff, must take to reduce the risk of loss and these provide a first line of defence against fraud and theft. More detailed guidance is available from Internal Audit, but the essential precautions include:

- Premises –
  - lock cabinets, desks, tills, offices and buildings when not in use.
  - Do not allow anyone in or give anyone access to anything unless you are sure that they have a proper need for it.
  - If in doubt advice should be sought from management or security staff.
- IT systems –
  - sign-off from computers when not using them.
  - Do not allow anyone to see confidential information (whether personal or otherwise) on computer screens and
  - ensure that proper security measures such as passwords are properly administered at all times.
  - Protect your password. Do not allow others to use your password as you will be held liable for any actions carried out by anyone using your password (either with or without your agreement).
- Valuables –
  - Ensure that anything portable, valuable or attractive is kept secured at all times.
  - This includes information as well as equipment and money – the details on a computer printout could be of great value and require care in storage or distribution, for example and there may be legal responsibilities with regard Data Protection.
  - Staff are responsible for ensuring the security of any personal belongings they may bring to work.

2.7.2. This list is by no means exhaustive. Further guidance on IT security is available in the [Information Security Policy Statement](#) and guidance on general security is available via the Intranet quick link, [Security](#).

## 2.8. OFFICIAL GUIDANCE

2.8.1. In addition to Finance Procedure Rules, departments may have their own procedures to prevent and deter fraud. There may also be audit reports that contain recommendations designed to minimise losses to the City Council. Managers and staff will be aware of these and ensure that their working practices are in accordance with official guidelines.



## 2.9. HOUSING BENEFITS

2.9.1. Particular measures and processes are in place to prevent and detect Housing Benefit and Council Tax Benefit fraud. These include the Verification Framework, Royal Mail do-not-redirect, data matching and management checks. The Revenues and Benefits Investigations Team will deal with any suspected fraudulent claims for Housing Benefit and/or Council Tax Benefit. (See [Appendix 1](#) for details of how to contact them)

## 2.10. ROLE OF INTERNAL AUDIT AND CORPORATE COUNTER-FRAUD TEAMS

2.10.1. The Audit and Corporate Counter-Fraud teams are part of the Internal Audit Section within the Resources Department. (See Appendix 1 for details of how to contact them)

2.10.2. The Audit Team plays a preventative role in trying to ensure that systems and procedures are in place to prevent, deter and detect fraud. It is important to remember that Internal Audit reviews systems, not people, and therefore that audit recommendations are designed to protect services, staff and users from error, waste and fraud. Managers and staff therefore have a responsibility to comply with audit recommendations, which are always subject to consultation before being formally made. The Standards and Audit Committee reviews actions taken in this respect and managers are responsible and accountable for their actions to that Committee.

2.10.3. The Corporate Counter-Fraud Team investigates cases of suspected financial irregularity (other than Housing and Council Tax Benefit fraud) and may carry out fraud-searching exercises to establish whether irregularities have occurred. They liaise with the Audit Team to recommend changes in procedures to prevent further loss to the City Council, and report regularly to the Standards and Audit Committee on lessons learnt.

2.10.4. The Audit and Corporate Counter-Fraud Teams provide advice and assistance to all departments. Additionally they provide training on reducing fraud and safeguarding assets when requested to do so or when the need for such training has been identified through an investigation or audit review.

2.10.5. Investigation Officers receive professional external training to assist them in their duties.

## 2.11. ROLE OF THE EXTERNAL AUDITOR

2.11.1. Independent external audit is an essential safeguard for the stewardship of public money. This role is set out in the Audit Commission's Audit Code of Practice. It includes reviewing and reporting on the financial aspects of the audited body's corporate governance arrangements, as they relate to:

- The Financial statements of the audited body.
- The Audited body's arrangements for securing economy, efficiency and effectiveness in their use of resources.

- 2.11.2. External auditors are not a substitute for the Councils own responsibility for putting in place proper arrangements to ensure public business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used.
- 2.11.3. However, external auditors will always be alert to the possibility of fraud and irregularity, and will act without undue delay if grounds for suspicion come to their notice. The external auditor has a responsibility to review the Council's arrangements for preventing and detecting fraud and irregularities, and the arrangements in place to limit the opportunity for corrupt practices.
- 2.11.4. Whilst suspicions of fraud or corruption should normally be raised with management or Internal Audit in the first instance, the Public Interest Disclosure Act provides the opportunity for issues to be raised directly with The Audit Commission or other routes such as Public Concern at Work. Details are set out in the Councils [Whistleblowing policy](#)
- 2.11.5. Details of how to contact the Audit Commission are given at [Appendix 1](#).

### **PART THREE**

#### **3. DETERRENCE**

3.1. Although there are procedures to deal with frauds that may be committed, it is clearly desirable to prevent them from ever happening. The City Council has in place numerous measures that are designed not only to resolve cases of fraud but to deter them as well.

#### 3.2. PROSECUTION

3.2.1. The City Council has adopted a Prosecutions Policy that covers both external fraudsters and employees. It is designed to deter others from committing offences against the City Council whilst recognising that it is not always in the public interest to refer cases for criminal proceedings.

3.2.2. The [Prosecutions Policy](#) can be found on the City Council's Intranet.

#### 3.3. DISCIPLINARY ACTION

3.3.1. Theft, fraud and corruption are serious offences against the City Council and employees can face disciplinary action if there is evidence that they may have been involved in such activities. Disciplinary action may be taken in addition to, or instead of criminal proceedings, depending on the circumstances of each individual case. See the [Employees Code of Conduct](#) for further information.

3.3.2. Where employees have been dismissed and subsequently seek re-employment with the Council references from their previous line manager are always sought and considered before a decision is made whether or not to re-employ.

- 3.3.3. Where employees have been dismissed and subsequently seek alternative employment elsewhere and references are requested, managers should refer to the “Guidelines for managers when writing references” which can be obtained from their Personnel Department. Managers should ensure that references are true and accurate and not misleading in any way. If in doubt managers should seek advice from Personnel.

### 3.4. PUBLICITY

- 3.4.1. Where a case is referred for criminal proceedings and is subsequently brought to court, the Communications Unit is advised so that a reporter can attend court to cover the story. It is hoped that any resultant publicity will act as a deterrent to potential fraudsters.
- 3.4.2. The Corporate Counter-Fraud team regularly reports to the Standards and Audit Committee and in City Council staff publications. Warnings are regularly posted to the Intranet Notice board.

## **PART FOUR 4. DETECTION**

### 4.1. THE ROLE OF MANAGEMENT

- 4.1.1. It is vital that management at all levels is alert to potential problems in work areas and that adequate and effective safeguards are in place to prevent financial irregularities. Managers will also satisfy themselves that checks are in place at appropriate levels so that, in the event of a breach, any irregularity will be picked up promptly, so minimising any loss to the City Council. Internal Audit can provide advice and assistance in this area. (See [Appendix 1](#) for details of how to contact Internal Audit.)

### 4.2. THE ROLE OF EMPLOYEES

- 4.2.1. Employees play an important role in detecting theft, fraud and corruption. They may have suspicions about colleagues they work with or those in different sections whose work they deal with. Staff whose work involves dealing with external contractors or members of the public should also be vigilant in ensuring that the assets and funds of Leicester City Council are safeguarded from potential abuse. All employees should be encouraged to discuss their concerns with line management or the Corporate Counter-Fraud Team if they suspect financial irregularities are occurring. The employee hotline (see [Appendix 1](#)) was set up so that employees could report their concerns anonymously to someone outside of their immediate work area, or where they felt that their line management was not taking their concerns seriously, as per the whistle-blowing policy. Whilst the hotline is not a vehicle for employees to use to settle personal scores, all calls are treated seriously.

### 4.3. THE ROLE OF INTERNAL AUDIT

- 4.3.1. The responsibility for the detection of financial irregularities rests primarily with management. Internal Audit will advise and assist management in fulfilling their responsibilities for preventing irregularities and will investigate cases where irregularities are thought to have taken place. There may be circumstances, of course, where auditors and investigators detect fraud as a result of their work or of specific fraud-searching exercises.

## **PART FIVE**

### **5. INVESTIGATION**

#### **5.1. INVOLVING EMPLOYEES**

- 5.1.1. During the course of an investigation it may be necessary for auditors or investigators to speak to employees. They will be trying to ascertain what has happened and the procedures that have been followed. They may also require access to documents, correspondence and data held on the City Council's computers. This right of access is enshrined in the Internal Audit Charter. There may be occasions when employees are suspected of financial irregularities or thefts and guidelines exist to govern the way in which investigative interviews should be notified and conducted. Investigations will at all times be carried out in accordance with the law and the City Council's Investigations Policy. The [Investigations Policy](#) and the [Internal Audit Charter](#) are available on the Internal Audit website.

#### **5.2. INVOLVING THE PUBLIC**

- 5.2.1. Sometimes it is necessary to interview members of the public in connection with suspected irregularities. The Corporate Counter-Fraud Team has no special powers, but the Revenues and Benefits Investigations Team has powers under the Social Security Fraud Act 1997. This gives the City Council the option of appointing Inspectors with rights of access to business premises in order to investigate suspected Housing Benefit or Council Tax Benefit fraud. The City Council has taken advantage of this option and the Chief Executive has appointed Revenues and Benefits investigators as Inspectors using his powers under the Act.

#### **5.3. INTERNAL AUDIT CHARTER**

- 5.3.1. The [Internal Audit Charter](#) complements the City Council's Finance Procedure Rules and explains in broad terms the functions of Internal Audit and Investigations. It is available on the Internal Audit website.

#### **5.4. INVESTIGATORS CODE OF CONDUCT AND OPERATIONAL GUIDELINES**

- 5.4.1. The Investigators Code of Conduct lays down the procedures to be followed when employee irregularities are being investigated. It was drawn up in consultation with the Human Resources Section and Joint Trades Unions.

5.4.2. Investigation Officers also follow the procedures laid down in Leicester City Council's [Investigations Policy](#).

## 5.5. WORKING ARRANGEMENTS WITH THE DEPARTMENT FOR WORKS AND PENSIONS (DWP)

5.5.1. Where suspected Housing Benefit or Council Tax Benefit fraud is being investigated and there is linked Income Support or Job Seekers' Allowance, the Revenues and Benefits Investigations team will work closely with the DWP in accordance with a locally endorsed Counter-Fraud Partnership Agreement.

## **PART SIX 6. SANCTIONS**

6.1. Social Security legislation provides local authorities with alternatives to prosecution where Housing or Council Tax Benefit fraud has been uncovered. The sanctions available and their application are covered in the Authority's [Prosecutions Policy](#), which is available on the Intranet.

6.2. Additionally, the recovery of any fraudulently obtained benefit will be pursued in line with Housing Benefits and Council Tax Regulations. The confiscation of assets may also be considered under The Proceeds of Crime Act 2002.

6.3. Where cases are referred to the Police by the Corporate Counter-Fraud Team consideration will also be given to the confiscation of assets under The Proceeds of Crime Act.

6.4. Where appropriate, disciplinary action will be taken. This may be in addition to any referral to the police.

6.5. In any case, the Council reserves its right to use all available options to seek recovery of any losses sustained as a result of fraudulent acts committed against it.

6.6. This may include seeking compensation either through the criminal courts or through civil action.

### **How to contact Internal Audit**

Internal Audit is based at Phoenix House, 1 King Street, Leicester. LE1 6ZG. They can offer advice on financial security, systems and procedures for all of the City Council's activities.

The Audit Manager may be contacted on 0116 252 7447.

If you wish to E Mail Internal Audit you may do so at the following address.

[internal.audit@leicester.gov.uk](mailto:internal.audit@leicester.gov.uk)

You may also visit the [Internal Audit web site](#)

The Principal Investigations Officer may be contacted on 0116 252 7999.

The Corporate Counter-Fraud Team should be contacted whenever an irregularity is suspected or occurs. Additionally where employees wish to report concerns under the whistle-blowing procedure outlined in the Employees Code of Conduct they should do so on this number.

If you wish to E Mail the Corporate Counter-Fraud Team you may do so at the following address.

[investigations@leicester.gov.uk](mailto:investigations@leicester.gov.uk)

Information about the Corporate Counter–Fraud Team is on the Audit web site. (See para above).

### **How to contact the Revenues and Benefits Investigations Team**

The Revenues and Benefits Investigations Team are based at Wellington House, Wellington Street, Leicester, LE1 6HL. They can offer advice on suspected fraudulent Housing Benefit and Council Tax Benefit claims.

The Revenues and Benefits Senior Investigations Officer can be contacted on 0116 238 5250

The Revenues and Benefits Fraud Hotline is 0116 238 5262

### **How to contact the Audit Commission**

The Council's external auditor is The Audit Commission. They may be contacted at 1 Vincent Square, London. SW1P 2PN. Tel 020 7828 1212 , fax 020 7976 6186. [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

Or you can access the Public Concern at Work site on the Internet at: <http://www.pcaw.co.uk>  
The [Whistle-blowing policy](#) can be found within the Code of Conduct for Behavior at Work.