

AUDIT AND GOVERNANCE COMMITTEE



Report subject	Annual Evolution (for the 2026/27 financial year) of the 'Anti-Fraud & Corruption Policy', the 'Whistleblowing Policy', the 'Declaration of Interests, Gifts & Hospitality Policy' (for Officers) and the 'Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act
Meeting date	26 February 2026
Status	Public Report
Executive summary	<p>An annual review of the Council's:</p> <ul style="list-style-type: none"> • Anti-Fraud & Corruption Policy, • Whistleblowing Policy, • Declaration of Interests, Gifts & Hospitality Policy (for Officers) • Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act (IPA) Policy <p>has taken place to ensure they are updated in line with best practice and legislation.</p> <p>Some changes have been made to the Council's Anti-Fraud & Corruption Policy including an updated Chief Executive statement and added link to the Schools Financial Value Standards.</p> <p>The Whistleblowing Policy has been updated with the inclusion of a formal officer decision record template to cover the course of action to be followed in accordance with Stage 3 (Initial response for a Formal Resolution). The link and summary guidance contained in the Academy Trust Handbook, in respect of required whistleblowing arrangements, has been updated.</p> <p>Some changes have been made to the Council's Declaration of Interests, Gifts & Hospitality Policy (for Officers) which include additional guidance on declaring 'other employment' and defining responsibilities of line managers in assessing declarations made by employees. A requirement for line managers to pass completed Form 1's to the Service Director for their consideration has been added alongside the Service Director's responsibility to determine if decisions made by line managers are appropriate. Some further general guidance on the declaration form completion process has also been added.</p> <p>The Regulation of Investigatory Powers Act (RIPA) and Investigatory Powers Act (IPA) Policy has been updated to include links to associated BCP Council strategies and policies.</p>

Recommendations	It is RECOMMENDED that Audit & Governance Committee: Approve the Council’s Anti-Fraud & Corruption Policy, Whistleblowing Policy, Declaration of Interests, Gifts & Hospitality Policy (for Officers) and the Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act (IPA) Policy for the 2026/27 financial year.
Reason for recommendations	To ensure Council policies are regularly reviewed and updated in line with best practice and legislation.
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Corporate Director	Aidan Dunn, Chief Executive
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Wards	Council-wide
Classification	For recommendation approval

Background

1. The Audit & Governance Committee Terms of Reference states the committee should consider and approve arrangements for counter-fraud and corruption.
2. This report provides an updated Anti-Fraud & Corruption Policy, Whistleblowing Policy, Declaration of Interests, Gifts and Hospitality Policy (for Officers), and Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act (IPA) Policy following an annual review to ensure they are in line with best practice and current legislation.
3. All four policies form part of the Council’s governance arrangements for preventing, detecting and acting upon fraud and corruption.
4. The approved evolved policies will go live on 1 April 2026 and will remain in place for the financial year 2026/27.

Anti-Fraud & Corruption Policy (see Appendix A)

5. The purpose of the Council’s Anti-Fraud & Corruption Policy is to:
 - highlight relevant legislation,
 - set out the Council’s approach to countering fraud and corruption,
 - detail roles and responsibilities of officers and councillors, and to
 - provide further detailed guidance for officers and managers.
6. Two minor changes have been made to the policy as part of the annual evolution as summarised below:
 - Chief Executive statement updated by new postholder.
 - Link to the Schools Financial Value Standards added to Appendix G.

Whistleblowing Policy (see Appendix B)

7. The Council's Whistleblowing Policy seeks to enable individuals to feel confident in raising concerns in the public interest about suspected serious wrongdoing in the Council and its services without fear of reprisals or victimisation even where the concern or allegations are not subsequently confirmed by the investigation.
8. Two minor changes have been made to the policy as part of the annual evolution as summarised below:
 - A formal officer decision record template has been added to cover the course of action to be followed in accordance with Stage 3 (Initial response for a Formal Resolution) of the procedure.
 - The Academy Trust Handbook summary guidance and link in respect of required whistleblowing arrangements updated.

Declaration of Interests, Gifts & Hospitality Policy (for employees) (see Appendix C)

9. The purpose of the Declaration of Interests, Gifts & Hospitality Policy is to protect the Council and employees against conflicts of interest and allegations of impropriety. The public must be confident that decisions made by employees of whatever nature are made for good and proper reasons and are not influenced inappropriately by the interests of individual employees, their relatives or friends.
10. Some changes have been made to the policy as part of the annual evolution as summarised below:
 - Other Employment (additional guidance to ensure declarations always made)
 - Added 'other employment' as specific need to declare item.
 - Added extra guidance in relation to other employment.
 - Other employment definition added to Appendix A.
 - Added extra step in relation to 'other employment' to Declarations of Interest Flowchart Appendix B.
 - Added 'other employment' reference in Part B (approving manager section) in Forms 1 and 2.
 - Added 'other employment' as additional FAQ under Appendix E.
 - Line Manager Responsibilities
 - Defined the responsibilities of Line Managers in assessing declarations made by employees and deciding if risk to the Council and the employee is acceptable (or not) and documenting the outcome.
 - Added requirement to pass all completed Form 1's to their Service Director.
 - Service Director Responsibilities
 - Added requirement to receive all declarations made and determine if decisions taken by line managers are appropriate and documenting the outcome.
 - Added requirement to notify employee of decision and ensure they receive a copy of the completed form.
 - Added Service Director's review section in Form 1.
 - General
 - Added further guidance on declaration form process.

Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act (IPA) Policy (see Appendix D)

11. The BCP Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act (IPA) Policy explains the type of surveillance the Council can and cannot undertake and also explains those limited circumstances where covert surveillance, requiring external authorisation, may be appropriate.

12. A minor change has been made to the policy as part of the annual evolution to include links to associated BCP Council strategies and policies.

Training and Awareness

13. As part of the annual evolution process, we will conduct additional training and awareness sessions on the annually reviewed policies to ensure they are well-communicated, understood, and accessible.

Options Appraisal

14. An options appraisal is not applicable for this report.

Summary of financial implications

15. There are no direct financial implications from this report. All four policies seek to establish strong governance arrangements to prevent fraud and corruption including financial loss through wrongdoing.

Summary of legal implications

16. The relevant legal implications (including non-compliance) are included in the attached policies.

Summary of human resources implications

17. Council Policies generally apply to all relevant individuals acting on behalf of the Council. Some of the content and requirements of the four policies in this report only apply to council employees and where this is the case specific other arrangements may exist for other individuals acting on the Council's behalf such as Councillors or contractors.

Summary of sustainability impact

18. There are no direct sustainability impact implications from this report.

Summary of public health implications

19. There are no public health implications from this report.

Summary of equality implications

20. The equality implications have been considered as part of the development of the policies attached to this report. Equality impact assessment screening tool forms have been reviewed, updated and included in each policy document.

Summary of risk assessment

21. There are no direct risk assessment implications from this report.

Background papers

None

Appendices

Appendix A - Anti-Fraud & Corruption Policy

Appendix B - Whistleblowing Policy

Appendix C - Declarations of Interests, Gifts & Hospitality Policy (for Officers)

Appendix D - Regulation of Investigatory Powers Act (RIPA) & Investigatory Powers Act (IPA) Policy