

— OFFICE OF THE — SCOTTISH ROAD WORKS COMMISSIONER

ANTI-FRAUD POLICY

Introduction

The Scottish Road Works Commissioner (The Commissioner) requires staff at all times to act honestly and with integrity and to safeguard the public resources for which they are responsible. The Commissioner will therefore accept no level of fraud or corruption. Any case reported to the Commissioner will be thoroughly investigated and dealt with appropriately. The Commissioner is committed to ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk.

What is Fraud?

No precise legal definition of fraud exists; many of the offences referred to as fraud are covered by the Theft Acts of 1968 and 1978. The term is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

“Fraud” is usually used to describe depriving someone of something by deceit, which might either be straight theft, misuse of funds or other resources, or more complicated crimes like false accounting and the supply of false information. In legal terms, all of these activities are the same crime

Avenues for Reporting Fraud

With the exception of situations outlined below, staff should report suspicions of fraud to the Commissioner directly. All matters will be dealt with in confidence and in strict accordance with the terms of the Public Interest Disclosure Act 1998. This statute protects the legitimate personal interests of staff. Vigorous and prompt investigations will be carried out into all cases of actual or suspected fraud discovered or reported. External and internal audit

procedure is to report any investigation of fraud regarding the Commissioner directly to Scottish Ministers.

Whereas, employees of the Civil Service have recourse to the Civil Service Commission, employees of the Commissioner do not. In the event that a member of staff has concerns about the conduct of the Commissioner, or has some other concern that they do not feel that they can refer to the Commissioner, these should be referred to the Sponsor Team.

Responsibilities

The Commissioner is responsible for establishing and maintaining a sound system of internal control that supports the achievement of policies, aims and objectives whilst minimising risk. Managing fraud risk is seen in the wider context of the management of the whole range of risks to the Commissioner.

The Commissioner is responsible for:

- Developing a risk register which identifies fraud as a risk;
- Undertaking a regular review of the risks associated with the key organisational objectives;
- Establishing an effective fraud policy, and ensuring that all staff are aware of this policy and know their responsibilities in relation to combating fraud;
- Ensuring that vigorous and prompt investigations are carried out when required;
- Taking appropriate legal and/or disciplinary action against perpetrators of fraud, and against staff who fail to report fraud;
- Taking appropriate action to recover assets;
- Ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in future.

Internal audit is responsible for:

- Delivering an opinion to the Commissioner on the adequacy of arrangements for managing the risk of fraud and ensuring that the department promotes an anti-fraud culture;
- Assisting in deterring fraud by evaluating the effectiveness of control mechanisms, commensurate with the extent of the potential exposure/risk;
- Ensuring that the Commissioner has reviewed its risk exposures and identified the possibility of fraud as a business risk;
- Assisting the Commissioner in conducting fraud investigations.

Every member of staff is responsible for:

- Acting with propriety in the use of official resources and the handling and use of public funds whether they are involved with cash or payment systems, receipts or dealing with suppliers;
- Conducting themselves in accordance with the Employee Code of Conduct and the seven principles of public life set out in the first report of the Nolan Committee “Standards in Public Life” - selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Reporting details immediately through the appropriate channel if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Co-operating fully with internal checks or reviews or fraud investigations.

Fraud Response Plan

The Scottish Road Works Commissioner will defer to the Scottish Government guidance “Protecting Public Resources in Scotland- The strategic approach to fighting fraud and error” for managing fraud response.

Conclusion

The circumstances of individual frauds will vary. The Commissioner takes fraud very seriously. All cases of actual or suspected fraud will be vigorously and promptly investigated and appropriate action will be taken.

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