Policy/Procedure Title	Anti-Fraud Procedure
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This Policy/Procedure is suitable for publication under the Freedom of Information Act	YES

Business Area/Department	Professional Standards
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Business Lead Approver:	Supt Simon Parsonage
Chief Officer Approval:	Yes

Contents

Supporting Documents:

APP Guidance:

Version history

Version Number	Author	Revision Date	Previous revision date	Summary of changes
1	Supt John Armstrong	10/06/2014		
2	DCI Alison Ross	03/07/2020		Not Known
3	DI Michelle Thompson	05/07/2023		No changes made
4	DI Alex Sobolewski	10/06/2026		No changes made

1 Introduction

1.1. Cheshire Constabulary is committed to the highest standards of integrity, probity and accountability. It will not tolerate fraud in the conduct of their business.

1.2. This procedure sets out the Constabulary's approach to managing the risk of fraud and dealing with aspects of fraudulent activity or financial irregularity that may occur within the organisation.

1.3. This procedure applies to all staff members of Cheshire Constabulary, regardless of position held, as well as suppliers, contractors and/or any parties who have a business relationship with Cheshire Constabulary.

1.4. Cheshire Constabulary requires that anyone who has reasonable suspicion of an internal fraud, financial malpractice or irregularity must report their concerns as outlined within this guidance and the Professional Standards Reporting Procedure.

2 Guidance

2.1 **Fraud**

2.1.1 The Fraud Act 2006 came into force on the 15th January 2007. The act introduced provision for a general offence of fraud which is broken into three sections:

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of position

2.2 Fraud by False Representation

2.2.1 Representation must be made dishonestly and is made with intention of making a gain or causing a loss or risk of loss to another.

2.2.2 A representation is defined as false if it is untrue or misleading and the person making it knows that it is, or might be, untrue or misleading. Representation can be stated by words or communicated by conduct i.e. written, spoken or by electronic means.

2.3 Fraud by Failing to Disclose Information

2.3.1 Fraud by failing to disclose information details that a fraud will have been committed if a person fails to declare information which they have a legal duty to disclose. There is a requirement that the person acts dishonestly and intends to make a gain for themself, cause a loss to another or expose another to a risk of loss.

2.4 Fraud by Abuse of Position

2.4.1 Fraud by abuse of position requires a person who is in a privileged position to act dishonestly by abusing the position held; and by doing so, fails to disclose to another person information which they are legally required to disclose. The dishonest act must be with the intention of making a gain for themself or another. Alternatively, it may be with the intention of causing a loss or risk of loss to another. The offence may be committed by omitting to make a declaration as well as by an act.

2.4.2 The introduction of the Fraud Act 2006 does not prevent the prosecution of offences under the various Theft Acts and Forgery and Counterfeiting Act, e.g. theft, counterfeiting and falsification of documents.

2.5 Irregularity

2.5.1 An irregularity may be any significant matter or issue other than fraud, which may warrant consideration or investigation. An irregularity may include waste, loss and inefficiency.

2.5.2 An example of an irregularity, for example, may be where a member of staff makes a genuine error or mistake in the course of their duties/responsibilities, but where this error or mistake is subsequently hidden from the Constabulary, perhaps to the on-going detriment to Cheshire Constabulary.

2.6 Financial Reporting

2.6.1 Annual accounts must be accurately reported. Any such misreporting is deemed to constitute fraud and would be treated in the same way by the Constabulary as other types of fraud.

2.6.2 This list of offences is not exhaustive.

2.7 Disclosure of information

2.7.1 This procedure should be read in conjunction with the Professional Standards Reporting procedure and the Office of Police and Crime Commissioner for Cheshire’s Anti-Fraud and Corruption Policy.

2.7.2 There is a high level of external scrutiny of organisational financial affairs by a variety of bodies including:

- The Police and Crime Panel,
- Her Majesty’s Inspector of Constabulary (HMIC),
- HM Revenue and Customs
- The Joint Audit Committee
- External Audit
- Internal Audit
- National Audit Office
- Local Communities

- Media.

2.7.3 Members of staff who suspect fraud or financial irregularities can report these matters in a number of mechanisms. Many are already outlined in detail within the Professional Standards Reporting procedure such as via line manager, HR, Staff Associations, direct to Professional Standards or via Crimestoppers Integrity Line. Financial matters can also be reported to the Police and Crime Commissioners Chief Financial Officer.

2.7.4 There may be circumstances where a member of staff may prefer to contact an external agency. This can be done through the following contacts:

- Audit Commission
- Action Fraud
- National Audit Office
- Internal Audit
- External Audit

2.7.5 Any individual intending to report such matters should consider gathering the facts or documentation available which they believe reflects irregularities or fraud but must not conduct their own investigation.

2.7.6 The person making the report must do so in good faith, believe it to be true, not make any malicious or false reports nor seek any personal gain.

2.7.7 Reports can be made anonymously, and every effort will be made to ensure that the integrity and accuracy of information is fully investigated. In all cases, but especially where information is anonymous, evidence or other intelligence will be sought at the earliest opportunity to corroborate the information received.

2.7.8 It is also borne in mind that members of the public may also report matters which they believe reflect financial irregularities or fraud committed within Cheshire Constabulary.

2.7.9 All allegations and reports will be properly investigated by the appropriate investigating body, and relevant misconduct proceedings will be considered.

In addition, civil proceedings may be instigated to recover any money or property misappropriated from the organisation.

2.8 Main areas of risk

2.8.1 Areas of business where risks may be particularly high include those with the responsibility for:

- letting or managing external contracts
- handling invoices, receipts or accounts
- payroll
- overseeing high volume, high value or high-risk assets
- recruiting or appointing staff
- cash handling or use of force procurement cards
- acceptance of hospitality or gifts
- completing or checking personal claims (expenses, annual leave, working hours)
- automated overtime payments (DMS)

2.9 Contracting and purchasing

2.9.1 Risks associated with the operation of purchasing and contracting systems include false input of invoices, diversion of payments, misappropriation of purchases and illegal tendering.

2.9.2 In dealing with suppliers and potential suppliers, staff should preserve the highest standards of honesty, integrity, impartiality and objectivity.

2.9.3 A further risk associated with contracting and purchasing is the acceptance of hospitality and gifts. The advice and guidance in relation to this is set out in the Hospitality and Gifts force policy, located on the intranet.

2.9.4 Written records (including computer records) are essential to enable staff members and the Constabulary to provide clear audit trails and withstand scrutiny.

2.10 **Working hours and expenses**

2.10.1 False claims for hours worked are no less serious than fraudulent claims for overtime or other expenses and allowances.

2.11 **Recruitment of staff**

2.11.1 Adequate processes must be in place to confirm an applicant's claim regarding qualifications, experience and entitlements during any recruitment procedure. There is also a risk of employing people not eligible to work in the UK.

3 Responsibilities

3.1 The Deputy Chief Constable has overall responsibility for Professional Standards within the Constabulary.

3.2 The Constabulary's scheme of delegation sets out the roles and responsibilities for the force in accordance with Financial Regulations. This is located within the force intranet.

3.3 The person receiving a report under this procedure must clearly document their decision-making processes and outcomes of action.

3.4 All staff have a clear responsibility to report suspected fraud or irregularity by others in the force.

4 Appeals

Persons affected by the exercise of powers, directives or action under this procedure have the right to make representations and/or challenges and/or appeals to the decisions involved, via judicial processes (e.g., Civil Law) and or non-judicial processes (e.g., internal management, grievance, and complaints procedures). They may wish to consult with their legal advisor and/or their respective staff association representative when considering such processes or procedures.

5 Human Rights

The Human Rights Act 1998 incorporates the Articles contained in the European Convention on Human Rights (ECHR) into domestic law, making it unlawful for public bodies to act in a way which is incompatible with the Convention.

I confirm that this document has been drafted to comply with the principles of the Human Rights Act 1998.

6 Freedom of Information

Fully Disclosable: I confirm this procedure is fully disclosable to members of the public via the Force website.	Yes
Part Disclosable: I can confirm that this procedure is disclosable in part only.	No
The sections listed are NOT suitable for disclosure. Please seek approval from the Force FOI Officer	Sections
FOI Review Completed by:	Name: L Taylor – Information & requests Supervisor

7 Equality Impact Assessment

This procedure has been reviewed and drafted against all protected characteristics in accordance with the Public Sector Equality Duty embodied in the Equality Act 2010. This procedure has therefore been Equality Impact Assessed to ensure 'due regard' in respect of the need to:

(i) Eliminate discrimination, harassment, and victimisation.
(ii) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it. Protected characteristics are age, disability gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation.
(iii) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

8 Data protection

This procedure has been reviewed and drafted in accordance with the General Data Protection Regulation and the Data Protection Act 2018. The Cheshire Constabulary full Data Protection Procedure can be found on the force intranet.

9 Health and Safety

I confirm that this document has been drafted to comply with the requirements as detailed in the Health and Safety at Work Act 1974 and the Management of Health and Safety at Work Regulations 1999, including amongst others the general duties to:

(i) Secure the health safety and welfare of persons at work.
(ii) Protect persons other than persons at work against risks to health and safety arising out of or in connection with the activities at work.

10 Training

The following training plan will be adopted to ensure compliance with the procedure:

(i) Training required to comply with this procedure will be delivered to Local Policing Units and Force Control Centre via Investigation & Development, Training.

(ii) Learning and Development have updated the Force training package in line with this procedure. Current induction incorporates this procedure and NCALT package addresses stalking and harassment.

(iii) Additional training if required/requested will be provided by Investigation & Development, Training.

11 Communication

The following methods will be adopted to ensure full knowledge of the procedure:

(i) Procedure will be published on the Force Intranet (noticeboard) for the attention of all Police officers and staff.

(ii) Procedure will be published on the Force procedure library.

(iii) Intranet marketing via weekly orders.

(iv) Disclosure to all police officers and staff on any learning/development requirements.

12 Review/Approval

The policy business owner maintains outright ownership of the policy and any other associated documents and in-turn delegate responsibility to the department/unit responsible for its continued monitoring.

The policy should be considered a 'living document' and subject to regular review to reflect upon any Force, Home Office/ACPO, legislative changes, good practice (learning the lessons) both locally and nationally, etc.