

ARDS AND NORTH DOWN BOROUGH COUNCIL

POLICY COVER SHEET

Policy Title	Anti-fraud, bribery and corruption
Policy/File Reference	FIN58
Version	1.3
Policy Summary	The purpose of this document is to set the Council's policy in relation to anti-fraud, bribery and corruption for Members and employees and how to respond to any situations of suspected fraud, bribery or corruption to employees.
Responsible Officer(s)	Director of Finance and Performance
Date of Equality Screening	20 April 2015
Date of consultation with Consultative Panel	-
Date of consultation with Unions	-
Date of Council approval	26 April 2017
Implementation date	27 April 2017
Appendices attached	<ol style="list-style-type: none"> 1. Measures to Minimise the Risk of Fraud etc. 2. Measures to Detect Fraud etc. 3. Fraud Response Plan 4. Associated Documents
Next review date	April 2018

Revision History:

Version	Changes made by	Date	Reason for change
1.0	Principal Finance Officer	March 2015	Document Initiated & Equality Screened
1.3	Head of Finance	March 2017	Finalised for Committee

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Policy Statement

Introduction The Council and its employees have a duty to safeguard public funds and to have systems, controls & procedures that minimise the risk of fraud, bribery and corruption.

This Policy sets out the Council's management arrangements and framework in this regard.

Policy The Council has a zero tolerance policy and will not accept any level of fraud, bribery or corruption. The Council is committed to creating an environment that:

- Minimises the risk of fraud, bribery or corruption;
 - Promotes its early detection;
 - Safeguards whistle-blowers; and
 - Effectively investigates and recovers, where appropriate, any financial loss suffered.
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Definitions For the purposes of these procedures:

Fraud is generally used to describe the use of deception to deprive, to disadvantage or cause loss to another person or party. This can include abuse of position, false representation, theft, the misuse of funds or other resources or more complicated crimes such as false accounting and the supply of false information or failing to supply information.¹

Bribery is the offering of a promise of financial or other advantage to another person, to induce a person to perform improperly a function or activity or to reward a person for the improper performance of such a function or activity. The receipt of such a promise or reward also constitutes bribery.²

Corruption is the abuse of power or position to acquire a personal benefit.

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¹ A full definition of Fraud is given in Section 1 of the Fraud Act 2006

² A full definition of Bribery is given in chapter 3 and in Sections 1 & 2 of the Bribery Act 2010.

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Policy Statement, Continued

Examples

Examples of fraud include but are not limited to:

- Misappropriation of property, including cash, equipment and stock;
- Misuse of the purchase and payments systems for personal gain;
- False claims for wages, salary or expenses;
- Alteration or falsification of documents or records;
- Suppression of documents;
- Misuse of computers including unauthorised personal use of computer equipment or changes to equipment configuration and unauthorised deletion or alteration of files or data.
- Inflated service charge billing;
- Over statement of expenditure when submitting grant claims.

Examples of bribery include but are not limited to:

- Accepting bribes, gifts or undue hospitality from other parties in return for favourable treatment;
- Deliberate failure to follow Council standing orders regarding quotations and tenders to knowingly benefit a particular supplier.

Examples of corruption include abuse in the following areas:

- Awarding of contracts from which you may obtain personal gain;
- Settlement of contractor or supplier's accounts or claims without a valid business reason or outside your authority;
- Disposal of assets;
- Non-declaration of conflicts of interests by decision makers, such as pecuniary interests, secondary employment, hospitality or gifts.

Although not a fraud itself, money laundering is closely linked with fraud, as it is the mechanism by which the proceeds of crime are distributed.

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Appendix 1 – Minimising the Risk

Organisation Culture

The Council is committed to creating an environment that is based on the prevention of fraud, bribery and corruption and the protection of public money by promoting a culture of openness and honesty in all Council activities.

The Councillors and Employees are encouraged to raise concerns regarding suspected fraud, bribery or corruption, regardless of seniority, rank or status, in the knowledge that such concerns will wherever possible be treated in confidence.

Councillors are bound by the statutory *Northern Ireland Local Government Code of Conduct for Councillors* and the twelve principles contained in it. These same principles are contained in the *Code of Conduct for Local Government Employees*. The ones relevant to this procedure are as follows:

Twelve Principles of Public Life in Northern Ireland

Public Duty

Holders of public office have a duty to uphold the law and to act on all occasions in accordance with the public trust placed in you.

They have a general duty to act in the interests of the community as a whole.

They have a special duty to their constituents and are responsible to the electorate who are the final arbiter of your conduct as a public representative.

Selflessness

Holders of public office should act in the public interest at all times and should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other benefits for themselves, their families, friends or associates.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations which might reasonably be thought by others to influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

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Appendix 1 – Minimising the Risk, Continued

Organisation Culture, continued

Honesty

Holders of public office should act honestly. They have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising at once in a way that protects the public interest.

Controls and Checks

In order to minimise the risk of fraud, bribery or corruption the Council has in place a wide range of controls and checks. These include:

- Employment of suitably qualified staff who have a record of probity and integrity;
- Codes of Conduct for Councillors and Employees;
- Formally approved Policies & Procedures;
- Clear responsibilities & segregation of duties;
- Registers of interests
- Register of gifts & hospitality;
- Member and Staff Training;
- Internal Audit; and
- Governance arrangements including periodic reporting to Council, Audit Committee & Corporate Leadership Team.

Employment Measures

The Council recognises that a key preventative measure in the fight against fraud, bribery and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity. Written references are obtained prior to appointing employees, including those employed on a fixed term or temporary basis. Where agency staff are employed, the Council places reliance on checks performed by the employment agency to confirm the suitability of the candidate and these agency checks are randomly audited by the Council .

The roles that staff are expected to play in maintaining the Council's internal control framework feature in managers' induction of new employees. In addition, adequate and relevant training is provided to all employees on an on-going basis.

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Appendix 1 – Minimising the Risk, Continued

Codes of Conduct

Councillors

As elected representatives, all members of the Council have a duty to the residents of Ards and North Down to ensure that the Council uses its resources prudently and in accordance with the law. As such, Councillors are required to operate and adhere to:-

- Legislation;
- Standing Orders;
- Financial Regulations;
- Any other policies, codes of conduct and protocols adopted by the Council.

In addition, there is a statutory Code of Conduct for Members, which sets out best practice that individual Members are advised to follow.

Employees

Every employee has a role to play in the prevention of fraud, bribery and corruption.

All employees must abide by the Code of Conduct for Local Government Employees, which sets out the Council's requirement on personal conduct. These requirements are emphasised within the induction programme which is run for all new employees.

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ARDS AND NORTH DOWN BOROUGH COUNCIL

Appendix 1 – Minimising the Risk, Continued

Policies & Procedures

The Council has in place a range of Policies and Procedures which detail specific measures and processes to be followed in the key areas where there is a potential risk of fraud. These are periodically reviewed in line with best practice and legislative requirements.

Management at all levels shall ensure that their staff are aware of these Policies and Procedures and that the requirements of each are being met.

The Council has a zero tolerance policy and will not tolerate any form of fraud, bribery or corruption. It is committed to protecting public funds by ensuring that Council resources are used for the purpose for which they are intended and by putting safeguards in place to encourage Council employees to perform their duties with honesty and integrity at all times.

In respect of financial statements and transactions, the Council has in place a number of procedures and processes to mitigate the risk of misappropriation of funds and the risk that financial statements may be materially misstated due to fraud. These include:

- Manager review and sign off of individual transactions;
- Systems processing controls including multi-level user access and authorisation rights across all financial systems;
- Segregation of duties in all key areas;
- Monthly reconciliation of key control accounts;
- Frequent budget reporting to highlight significant variances or unusual transactions for investigation.

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ARDS AND NORTH DOWN BOROUGH COUNCIL

Appendix 1 – Minimising the Risk, Continued

Responsibilities & Segregation of Duties

Management is charged with taking all reasonable steps to limit the possibility of bribery, fraudulent or corrupt practices. This is set out in the Local Government (Accounts & Audit) Regulations (NI) 2015 which states that a Council's Chief Financial Officer (Chief Executive) puts in place :

“measures to ensure that the financial transactions of the local government body are recorded as soon as reasonably practicable and as accurately as reasonably possible, measures to enable the prevention and detection of inaccuracies and fraud, and the ability to reconstitute any lost records”

This requirement is a key control in the prevention of impropriety.

Management discharges this responsibility by:

- Developing and maintaining effective controls to prevent fraud, bribery or corruption;
- Developing and communicating policies and procedures at an appropriate level to all staff;
- Identifying the risks to which systems and procedures are exposed; and
- Ensuring that procedures are being complied with.

Employees are expected to abide by and follow all Council policies and procedures. Specific employee responsibilities are clearly defined in the Council's Policies and Procedures and where relevant, in individual job descriptions.

A fundamental control in the prevention of fraud is the segregation of duties, which reduces the risk of errors and inappropriate actions being taken. The Council ensures that segregation of duties exists in all key areas where there is a potential significant risk of fraud.

The primary responsibility for the prevention and detection of fraud, bribery and corruption rests with those charged with governance of the entity. Within the Council, the governance structure is such that those charged with governance at an operational level are Service Unit Managers and Heads of Service.

All staff are required to avoid activity that breaches this policy and all staff must:

- Ensure they read, understand and comply with this policy; and
- Raise concerns as soon as possible if they believe or suspect that a conflict with this policy has occurred

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Appendix 1 – Minimising the Risk, Continued

Registers of Interests

Councillors

Section 28(4) of the Local Government Act (Northern Ireland) 1972 requires that a register be kept in which Councillors record their pecuniary interests. These interests may be direct or indirect, and may be in a contract or other matter.

The register is kept by the Democratic Services Manager and is available for inspection at the Town Hall, Bangor during normal working hours or on the Council's website [here](#).

The Act also provides that Councillors must disclose the nature of their pecuniary interest at a meeting of the Council or a Committee where a relevant matter is being discussed, and then withdraw from the meeting and that these facts are recorded in the minutes.

Councillors should also disclose any non-pecuniary interests, such as membership of a charity, voluntary body or other organisation formed for the public purpose. In this case Councillors may usually be permitted to speak and vote on issues concerning such bodies, unless they are a member of the managing committee or other governing body.

Any queries regarding pecuniary and non-pecuniary interests should be addressed to the Chief Executive.

Employees

Section 46(3) of the Local Government Act (Northern Ireland) 1972 requires that a register be kept to record the pecuniary interests of Council employees in contracts, proposed contracts or other matters.

The register is kept by Human Resources and employees are required to declare any interest in or association with any Council activity that could cause potential conflict. Staff may be required to complete a statement of assurance as part of the Council's risk management strategy.

Any queries regarding pecuniary and non-pecuniary interests should be addressed to the Director of Finance and Performance or Director of Organisational Development and Administration.

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Appendix 1 – Minimising the Risk, Continued

Register of Gifts and Hospitality

Councillors

The *Northern Ireland Code of Local Government Conduct for Councillors* makes it clear that Councillors should “*not accept any offer, gift or favour*” made to them personally. There are, however, no hard and fast rules regarding the acceptance of hospitality or tokens of goodwill. The Code indicates that Councillors are “*personally responsible for all such decisions connected with the acceptance or offer of gifts or hospitality and for avoiding the risk of damage to public confidence in Local Government.*”

Members should notify any gifts or hospitality received to the Democratic Services Manager who will record such declarations in the Gifts and Hospitality register, which is available to view on the Council’s website [here](#).

Employees

The Gifts and Hospitality policy permits employees to receive gifts up to £30 without any need to register these, although there are exceptions particularly in regard to receiving of cash. The policy with the full details of what is and what is not acceptable and how gifts can be registered is available [here](#).

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Appendix 1 – Minimising the Risk, Continued

Internal Audit Internal Audit plays an important role in the prevention of fraud, bribery and corruption by examining and evaluating the adequacy and effectiveness of the Council's system of internal control.

In consultation with the Corporate Leadership Team, the Internal Audit team prepares and reviews a plan of work on an annual basis. The plan of work takes account of the Council's exposure to risk and is designed to ensure that an area or function is reviewed on periodic basis commensurate with the risk involved.

Any weaknesses identified in internal controls are reported to management whose duty it is to ensure that corrective action is taken. In addition, internal control weaknesses that are significant in nature are reported to the Audit Committee on a periodic basis. However, Internal Audit should not be relied upon to identify **all** instances of fraud or irregularity.

Training The Council provides training to Members and employees both in a routine structured manner and on an ad hoc basis as the requirement becomes apparent. This training is focused on the role that each person fulfils within the organisation.

Governance Arrangements The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for. In discharging this responsibility, the Council has put in place arrangements for the proper governance of its affairs.

As part of the Council's governance arrangements, members of Corporate Leadership Team, Heads of Service and Service Unit Managers are required to prepare half yearly Statements of Assurance, which report on any areas of concern or irregularities that they may be aware of. These Statements of Assurance, together with the identification and reporting of risks on the Council's risk register ensure that measures are put in place to address and monitor any potential areas where fraud may occur.

Primary responsibility for overseeing the governance process is delegated to the Audit Committee. The role of this Committee extends to receiving reports from the Council's management, internal and external auditors to ensure that any issues raised are subject to due consideration and are dealt with by Corporate Leadership Team on a timely basis.

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Appendix 2 – Detection

Detection Methods

The detection of fraud, bribery or corruption is inextricably linked to prevention and it therefore follows that some of the key preventative measures that the Council has in place will assist in the detection of fraud, bribery and corruption. The key measure in the use of detection is:

- Management Review;

In addition to the above, suspicion of fraud or irregularity may be captured through a number of other means, including:

- Whistle-blowing;
 - Chance or Tip-Offs;
 - National Fraud Initiative
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Management Review

As fraud, bribery and corruption flourishes where there are deficiencies in management control systems, a key responsibility lies with management to not only design systems which ensure that any opportunity is minimised, but to ensure that these systems and processes are reviewed regularly and sufficiently to detect potential fraud.

Management should ensure that irregularities which may provide an indicator of fraud are detected as early as possible through the following processes:

- Review and sign off all significant contractual and financial transactions;
 - Supervision and checking of outputs;
 - Periodic and Random checks;
 - Review of audit trails.
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Whistle-blowing

The ethical framework laid out in Appendix 1 requires Councillors and employees to report any concerns they may have regarding suspected fraud, bribery or corruption.

Ards and North Down Borough Council is committed to creating an environment where employees can raise concerns without worrying that they might be victimised. The Council's approach to this is set out in its Whistle-blowing policy and covers, the policy, safeguards, how to raise a concern and how the Council will respond.

Councillors and employees should refer to the Council's Whistle-blowing policy for further information.

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Appendix 2 – Detection, Continued

Chance or Tip- Offs

Despite the best efforts of managers, many frauds are discovered by chance or a tip-off from outside the Council organisation. It is often the alertness of the public that enables detection to occur. Reports from members of the public will be investigated appropriately in line with the Council's Whistle-blowing Policy.

External Audit

Although the primary responsibility for the prevention and detection of fraud, bribery and corruption lies with management, other organisations have a role to play also:

- Northern Ireland Audit Office – The statutory audit is designed to provide reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. It may serve as a deterrent.
 - Grant awarding bodies – Such organisations frequently vouch grant claims in order to verify the transactions being claimed to ensure that they are free from error and fraud.
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National Fraud Initiative

The Council is committed to working with other government agencies to enable the proactive detection of fraud. One such arrangement is a national data sharing exercise known as the National Fraud Initiative (NFI).

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Appendix 3 – Fraud Response Plan

Introduction The Council has prepared this **Fraud Response Plan** to act as a procedural guide and provide a checklist of the required actions, which **must** be followed, in the event of a fraud, attempted fraud or irregular activity being suspected. It covers:

- Notifying suspected fraud;
- The investigation process;
- Liaison with the police;
- Reporting process;
- Recovery of losses; and
- Initiation of resultant actions.

Adherence to the **Fraud Response Plan** will enable the Council to:

- Take timely and effective action to prevent further losses;
- Establish and secure evidence necessary for possible criminal and disciplinary action;
- Highlight areas of weakness in the operating systems to prevent future losses and make recommendations as appropriate; and
- Help to recover losses.

Notifying Suspected Fraud

In the first instance concerns about any irregularity, be it financial or otherwise, shall be notified as a matter of urgency to your Line Manager. If this is not appropriate it should be notified to one of the following people:

- Service Unit Manager;
- Compliance Manager - Information (in respect of information security issues);
- Director or Head of Service; or
- Chief Executive.

All concerns must also be reported to the Director of Finance & Performance and the Head of Finance prior to any investigations into any alleged incidents taking place, as the nature of a formal investigation and any subsequent proceedings may otherwise be placed in jeopardy.

Where the Director of Finance and Performance or Chief Executive is suspected any concerns should be reported to the Director of Organisational Development in the first instance. In addition, concerns regarding the Chief Executive should be reported to the Local Government Staff Commission or its successor.

It is also important that the interests of the person who reports the alleged incident be protected as far as possible.

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Appendix 3 – Fraud Response Plan, Continued

**Notifying
Suspected
Fraud,**
continued

Prompt action must be taken to deal with employees under suspicion. The decision to suspend or dismiss an employee must be taken in conjunction with the Human Resources & Organisational Development Service. Employees under suspicion, who are allowed to remain at work, may require a change in duties.

The Northern Ireland Audit Office must be notified via the Head of Finance of any attempted, suspected or actual frauds.

If an allegation is made frivolously, in bad faith or for personal gain, disciplinary action may be taken against the person making the allegation.

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Appendix 3 – Fraud Response Plan, Continued

Investigation Process

This section sets out the process to take in the event of suspected fraud; this starts with preliminary enquiries followed by a formal investigation if required.

Suspected fraud will be investigated in an independent, open-minded and professional manner, with the aim of protecting the interests of the Council, the suspected individual(s) and the whistle-blowing employee if relevant. It is also imperative that enquiries should not prejudice subsequent investigations or corrupt evidence.

Preliminary Enquiry

A discreet preliminary enquiry, with staff or the examination of documents, should be carried out as speedily as possible after the suspicion being raised. The purpose of the initial fact-finding exercise is to determine the factors that gave rise to suspicion and to clarify whether a genuine mistake has been made or if it is likely that a fraud has been attempted or occurred. All original documentation from the preliminary enquiry should be preserved in a safe place for further investigation, if necessary.

If the preliminary enquiry shows that the suspicion is not well founded but internal controls were deficient, management should review their control systems with a view to ensuring they are adequate and effective. Internal Audit is available to offer advice and assistance on matters relating to internal control, if required.

Formal Investigation

If the preliminary enquiry indicates that the suspicion is well founded, management must undertake a formal investigation.

- If the suspicions involve an employee then this investigation should be carried out in line with the disciplinary policy and in conjunction with Human Resources and Organisational Development to thoroughly evaluate all material evidence to establish the facts.
- If the suspicions involve anyone else then a member of Corporate Leadership Team will be 'Lead Investigating Officer' will manage each investigation.

In some instances the investigation may require the assistance of Internal Audit or other sources as deemed necessary.

This investigation will try to establish at an early stage whether it appears that a criminal offence has taken place. This will shape the manner in which the investigation is handled and determine whether the matter also requires to be referred to the Police.

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Appendix 3 – Fraud Response Plan, Continued

Investigation Process Continued

Internal action must not be delayed pending the results of any Police investigation. An internal investigation must:

- Identify all individuals involved;
- Gather information to establish the facts from those involved through conducting interviews;
- Ensure the findings of the investigation are supported by the production of all relevant evidence;
- Present the evidence in an appropriate form for any subsequent disciplinary proceedings.

The Lead Investigating Officer will ensure that a detailed record of the investigation is maintained. This should include recording details of all telephone conversations, discussions, meetings, interviews, documents reviewed and tests and analyses undertaken. All relevant evidence should be gathered and secured, ensuring from the outset that any evidence is not contaminated, lost or destroyed.

Liaison with Police

If at any point during the investigation it emerges that a criminal act has taken place, the Lead Investigating Officer will advise the Chief Executive that the matter should be referred to the Police, who will normally lead the investigation from this stage onwards.

All members of staff are expected to co-operate fully with any Police enquiries.

Where the Police are unable to progress a criminal prosecution, e.g. because the burden of proof is insufficient to convince the Crown Prosecution Service to proceed, the Council may consider civil action.

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Appendix 3 – Fraud Response Plan, Continued

Reporting Process

The Audit Committee, Internal Audit and External Audit should be informed as early in the process as possible where it is suspected that a significant fraud has occurred. Progress reports should be provided in a timely fashion.

The reporting arrangements extend to other government bodies where fraud (proven or suspected) occurs in organisations and voluntary bodies which are supported with public funds and where the Council is acting as an intermediary. The Chief Executive will report such cases to the government funding body concerned. Care will be taken in making such reports that potential future legal proceedings are not jeopardised

Findings of the investigation will be reported by the Lead Investigating Officer initially to the Chief Executive and the Director of Finance and Performance to determine what action should be taken, including disciplinary action, civil recovery proceedings and control improvements. The Investigation Report will include information on the following:

- nature and circumstances of the fraud / corruption;
- date and means of discovery;
- identity of the perpetrator (whether internal or external to the organisation);
- amount involved and any amount recovered thus far;
- potential consequences of the fraud/corruption, financial and otherwise;
- period over which the fraud / corruption was committed;
- management actions taken on discovery of the fraud/corruption;
- action taken against the perpetrator; and,
- identification of control weaknesses and subsequent necessary improvements in control measures to counteract those weaknesses.

All managers are required to declare any frauds sustained in their semi-annual assurance statements completed as part of the Council's Governance arrangements.

The Audit Committee should receive a copy of the investigation report in a timely fashion.

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Appendix 3 – Fraud Response Plan, Continued

Resultant Actions

Findings of the investigation will determine what action(s) should be taken, including recovery of losses and disciplinary action.

The Council will take appropriate steps, including civil recovery proceedings if necessary, to recover any losses. This may include action against third parties involved in the fraud or whose negligent actions contributed to the fraud.

Preventing further loss and recovery of losses incurred are important elements of any fraud response plan. In all fraud investigations an attempt should be made to quantify losses where possible.

The Council will where possible seek repayment of losses. In instances where anyone under investigation offers money in settlement of losses, this should only be accepted:

- (i) without prejudice to any other action the Council may take
- (ii) in respect of losses identified to date, with the Council reserving the right to seek recovery of any other losses that come to light.

Where the loss is substantial, legal advice should be obtained for methods of recovery. Claims for loss due to fraud may be explored under the Councils Insurance arrangements.

Additionally, if an employee is suspected of involvement, the Lead Investigation Officer will consider the appropriate course of disciplinary action, in conjunction with Human Resources & Organisational Development.

Management should review relevant internal controls systems to ensure that any weaknesses or deficiencies in these systems are addressed so that the opportunity of fraud or loss is reduced.

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Appendix 4 – Associated Documents

Associated Documents

Documents associated with this policy are:

- Northern Ireland Local Government Code of Conduct for Councillors (available on the DfC website [here](#))
- Application of the Councillors' Code of Conduct with regard to planning matters – Summary of Do's and Don'ts (available on the Planning website [here](#)).
- Code of Conduct for Local Government Employees (available on the Council website [here](#))
- Local Government Employees and Councillors Protocol (available on the Council website [here](#))
- Whistle-blowing policy (available from Human Resources)
- Gifts and Hospitality Policy (available on the intranet [here](#))
- Declaration of Interest Policy (available from Human Resources)
- Disciplinary Policy (available on the intranet [here](#))
- Risk Management Strategy (available from the Risk Manager)