

## Part 4 Rules of Procedure

### 23. Prevention of Theft, Fraud and Corruption

- 23.1 The Chief Finance Officer is responsible for advising on effective systems of internal control to prevent fraud and corruption.
- 23.2 The Chief Finance Officer is responsible for developing, maintaining and implementing an Anti-Fraud and Bribery Policy. If a Chief Officer suspects any irregularities concerning cash, stores or other property of the Council or held on trust by the Council, they will notify the Chief Finance Officer who will take such steps as considered necessary by way of investigation and report.
- 23.3 The Chief Finance Officer is ~~also~~ responsible for developing, maintaining and implementing an Anti-Money Laundering Policy. The key message of this Policy is to make staff aware of their responsibilities and if they suspect that money laundering activity may be taking place or proposed, they must disclose those suspicions to the Council's Money Laundering Reporting Officer who is the Chief Finance Officer.
- 23.4 The Chief Finance Officer is also responsible for developing, maintaining and implementing the Anti-Tax Evasion Policy. The policy addresses the prevention of tax evasion and will provide a coherent and consistent approach for all employees and any person who performs services for and on behalf of Bridgend County Borough Council.
- 23.54 All Chief Officers are responsible for ensuring compliance with ~~both~~ the Anti-Fraud and Bribery Policy, ~~and~~ Anti-Money Laundering Policy and the Anti-Tax Evasion Policy and with systems of internal control.

## Part 3 Responsibility for Functions

Committee, SubCommittee, Panel or other Body	Membership	Functions	Delegation of Functions
Governance and Audit Committee	12 County Borough Councillors and Lay Members (as set out in Article 8)	<ul style="list-style-type: none"> <li>To monitor the Council's Anti-Fraud and Bribery Strategy, <del>and</del> Anti-Money Laundering <u>Policy</u> <u>and Anti-Tax Evasion Policy</u>.</li> </ul>	None.