

POLICE AND CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK AND ASSURANCE PANEL

PAPER MARKED

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Report of	CHIEF CONSTABLE
Subject	ANTI FRAUD & CORRUPTION
Date	WEDNESDAY 14 MAY 2025 – 2pm
Author	ACO FINANCE & RESOURCES

Purpose of Report

1. This report provides the Panel with updated details of the robust processes and procedures Leicestershire Police currently has in place to identify and mitigate the likelihood of fraud. These complement and support the national measures that exist for scrutiny of the public sector and managing integrity across Police Forces in England & Wales.

Recommendation

2. The Panel is recommended to note the content of the report.

National Standards

College of Policing – Code of Ethics

3. The *Code of Ethics 2014* was produced by the College of Policing in its role as the professional body for policing. That iteration of the *Code* set and defined the exemplary standards of behaviour for everyone who works in policing. As a code of practice, the legal status of the *Code of Ethics 2014* applied to the Police Forces in England & Wales under section 39A of the Police Act 1996 as amended by S. 124 of the Anti-Social Behaviour, Crime and Policing Act 2014.
4. During 2022/23 the College of Policing conducted a public consultation with input from serving police officers, police staff, academics, staff associations and representatives from partner organisations. The 2014 *Code of Ethics* was then replaced by:
 - the *Code of Practice for Ethical Policing* (statutory) published in December 2023; and
 - an updated and refreshed version of the *Code of Ethics* (non-statutory) published in January 2024.

These both reinforce that “ethical policing principles are a series of guiding statements that should be used to help people in policing do the right things, in the right way, for the right reasons”. Whilst the term ‘Code of Ethics’ has been retained, the 2024 *Code* is not

a statutory Code of Practice. It enjoys the same status as other guidance produced by the College. The 2023 *Code of Practice for Ethical Policing* **is** a statutory Code of Practice for chief officers issued under s39A of the Police Act 1996. The *Code of Practice* does not explicitly mention honesty and integrity. It focuses on acceptance, understanding, empathy, vulnerability, community engagement, eliminating discrimination, advancing equality of opportunity and ensuring that staff recognise that different individuals and groups have different needs.

5. The *Code of Ethics* is about self-awareness, ensuring that everyone in policing feels able to always do the right thing and is confident to challenge colleagues irrespective of their rank, role or position. The *Code* stresses that “being honest, open and accountable” should mean that people in policing demonstrate integrity and understand the need to be truthful in accounting for their decisions and actions.

6. The preamble for the non-statutory 2024 *Ethical Policing Principles* states:

“Each of us is responsible for upholding the integrity of our profession. We support each other, but never to the detriment of the public. We treat each other with respect and behave in ways that demonstrate and reinforce the standards of society and the standards expected of us.”

7. There are three “Ethical Policing Principles” – Courage; Respect & Empathy and Public Service – as policing professionals we commit to:

“...show courage by being honest, open and accountable

- *We demonstrate integrity and understand the need to be truthful in accounting for our decisions and actions.”*

“...show respect and empathy by being honest, open and accountable

- *We demonstrate integrity and understand the need to be truthful in accounting for our decisions and actions.”*

8. The expectation remains that police employees will act with honesty & integrity at all times – examples of meeting this standard in relation to fraud include:
 - Ensuring decisions are not influenced by improper considerations of personal gain;
 - Neither soliciting nor accepting the offer of any gift, gratuity or hospitality that could compromise impartiality.

9. The original *Code of Ethics* was embraced by Leicestershire Police with its values being mainstreamed throughout the Force. HMIC’s 2015 Legitimacy inspection noted:

“The force had a well-established set of values that promote ethical behaviour that had been championed by the chief officer team. The approach the force was taking to the Code of Ethics was positive, and there was appropriate information available to the workforce.”

10. The *Code of Ethics 2014* was incorporated into Leicestershire Police’s preventative campaign (completed in May 2023) which focused on the Ten Standards of Professional behaviour for both Police Officers and Police Staff and concentrated on a different standard each month.

11. An awareness campaign was run by the Corporate Communications Department when the 2024 *Code* was launched. There are hyperlinks to the College of Policing website and their FAQs - [CoE FAQs](#).

12. During 2025 the Professional Standards Department is leading on disseminating the College of Policing's mandatory *Code of Ethics* training via both the College Learn platform and classroom delivery of some modules, due to commence in September 2025. Working with Team Leicestershire Academy and a Change Team project manager, a detailed delivery plan has been put in place.

National Fraud Initiative

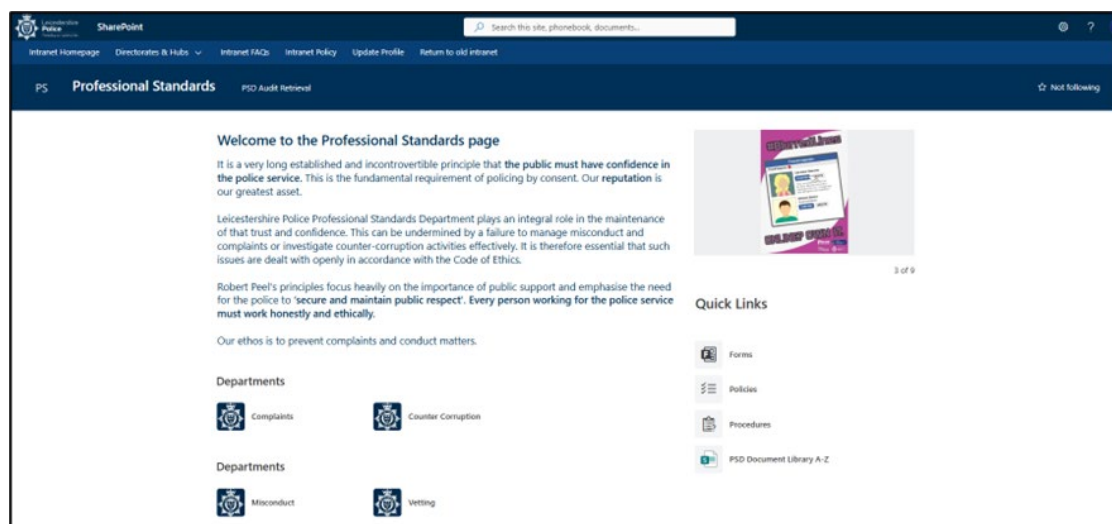
13. Since 1996 the Audit Commission has run the National Fraud Initiative (NFI), an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. This includes police forces and OPCCs, local Probation Trusts and Community Rehabilitation Companies, fire and rescue authorities as well as local councils and a number of private sector bodies.
14. NFI data matching plays an important role in protecting the public purse against fraud. For nearly two decades, the Commission has run the NFI exercise every two years to help detect and prevent fraud.
15. The NFI brings together a wide range of organisations to tackle fraud. Fraud can happen anywhere and fraudsters often target different organisations at the same time, using the same fraudulent details or identities. The NFI can help tackle this by comparing information held by organisations to identify potential fraud and overpayment.
16. A match does not automatically mean fraud. Often, there may be an explanation for a data match that prompts bodies to update their records and to improve their systems. The Police and Crime Commissioner and Chief Constable of Leicestershire are required by law to provide payroll, pensions and suppliers' data.
17. The main categories of fraud identified by the NFI in England relate to pensions, council tax single person discounts and housing benefit. However, other key areas for the Police Service that are mentioned as threats within the revised NFI 2016¹ document and may impact on the organisation are state benefits, personal budgets and fraudulent identity data. Although, during the time the Force has been participating in the NFI, no frauds have been identified against the Force. Prior to 2024 there had been one instance where a police officer was fraudulently claiming housing benefit. This led to prosecution at Court and a custodial sentence. During 2024, one staff member was identified as working both for Leicestershire Police and a local authority as well. This also led to a conduct investigation.
18. Data matching showing little or no fraud and error can provide bodies with assurances about the effectiveness of their control arrangements. It also strengthens the evidence for the body's annual governance statement.
19. The use of data for NFI purposes continues to be controlled to ensure compliance with data protection and human rights legislation.

¹ Home Office National Fraud Initiative 4 November 2016
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/565216/nfi_national_report_2016.pdf

Local Strategies, Policies and Procedures to Promote and Enforce National Standards

Policies & Procedures

20. A number of policies and procedures are in place which relate to managing integrity of Police officers and staff in Leicestershire to which all individuals are required to adhere. These include:
- Police Staff Standards of Professional Behaviour
 - Police Officer Standards of Professional Behaviour
 - Counter Corruption Policy supported by the following procedures:
 - Substance Misuse
 - Confidential Reporting
 - Business Interests
 - Debt Management
 - Gifts, Gratuities & Hospitality
 - Notifiable Associations
 - Misconduct Outcomes Publications
 - Protective Monitoring of Leicestershire Police Systems
 - Internet Access & Social Networking Procedure
 - Whistleblower Procedure
 - Vetting Policy and Guidance
21. Advice is also given to staff with regards Abuse of Authority and in particular in relation to abuse of power for sexual gain, computer misuse, theft and fraud and social media.
22. All policies, procedures and guidance are available to staff on the recently updated internal website pages for the Counter Corruption Unit and on the Professional Standards Department website found on the Force Intranet SharePoint. [Professional Standards Policy and Procedures](#)

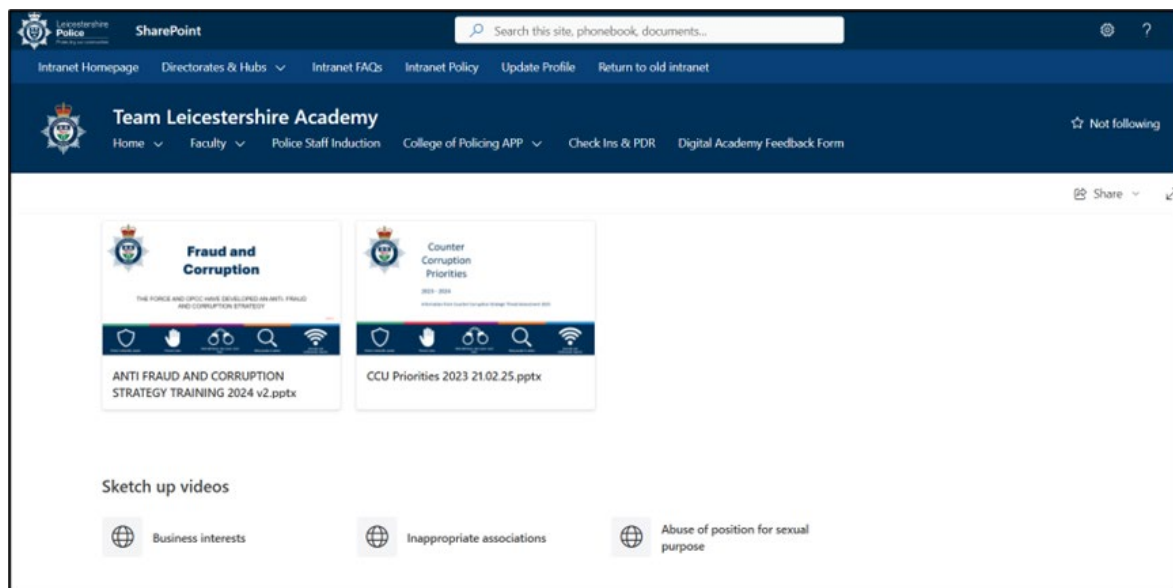


23. The Force's Integrity Development Plan, developed by the Professional Standards Department (PSD) seeks to address and monitor the threats and emerging patterns of potential corruption. There are 11 risk areas:
- i. Abuse of Authority (Including Abuse of Position for Sexual Purposes),
 - ii. Computer Misuse,
 - iii. Procurement,
 - iv. Social Media,
 - v. Infiltration,
 - vi. Notifiable Associations,

- vii. Substance Misuse,
- viii. Theft and Fraud,
- ix. Gifts and Gratuities,
- x. Business Interests and
- xi. Debt Management.

Risks are managed and minimised through education, effective intelligence processes, preventative activity, investigation and enforcement.

24. The way the PSD operates has undergone significant change in recent years, particularly in relation to the use, and misuse, of social media and the impact that this had had on the world in which we live. Social media is a highly effective tool for communicating with the communities we serve albeit there are inherent corruption and fraudulent activity risks associated with its use that could have an impact on the organisation. An internal campaign commenced in 2018 to highlight the risks. Since this time a great deal of re-education across the force has been taking place with presentations being given by PSD and Information Management staff to new joiners and departments across the force which forms part of a rolling programme. This has been complimented by internal force media and poster campaign and the introduction of a risk assessment process for systems misuse to enable management action and education outcomes where appropriate.
25. Training is available through a Counter Corruption package on the College of Policing's Managed Learning Environment. Due to the significant updates in abuse of power for sexual gain and social media usage the learning pages were redesigned in 2018 and a mandatory learning programme was implemented.
26. Further updated training is available on the PSD CCU Learning SharePoint with the Sketch Up Video - [PSD CCU Training SharePoint](#)



27. Supporting the Counter Corruption Policy and the process of Confidential Reporting is the "Bad Apple" initiative, allowing concerns to be reported anonymously using e-mail, managed by the Counter Corruption Unit within the Professional Standards Department. This is being further supported with plans for a regional project trialling the use of Crimestoppers' counter corruption lines for internal and external reporting. Crimestoppers Integrity Confidential Reporting was launched in Leicestershire in 2023 and further rolled out nationally in 2024. Leicestershire Police are seeing its usage increase each year, so we know our staff have the confidence to report concerns.

Reporting into Bad Apple has grown significantly over the last five years, where we had between 30 and 40 in the first years when it was launched; there were 143 reports in the previous 12 months to date.



[Bad Apple SharePoint](#)

28. Bad Apple investigations do tend to lead to Misconduct Investigations. This can be viewed in a positive light, in that it shows that officers and staff feel more empowered to call out poor behaviour, reflecting some of the awareness raising work undertaken by PSD and internal comms campaigns.

Procurement standards

29. The Procurement Policy updated in April 2023, and due for review in March 2026, is accessible through the internal Procurement & Support Services website ([Procurement Policy - Apr 23](#)). In relation to managing fraud, it covers:

- Confidentiality and Disclosure of Interest;
- Use of Contractors Services, Gifts and Hospitality;
- Corporate Supply Arrangements;
- Tendering Procedures for the Supply of Goods and Services; and
- Auditing.

30. Credit card quarterly reporting is closely monitored by PSD to ensure that corporate credit cards are not being used to short circuit the correct Procurement processes and that the Force is not incurring costs are higher than they would be through normal audited processes. This is more of a responsibility to the taxpayer than an integrity issue, but the two are linked. In almost every case checked the spending is legitimate.

Internal and external audits

31. Internal financial audits which would highlight any potentially fraudulent activity are conducted by Mazars LLP throughout the year on a cyclical basis, looking at different thematic strands.
32. The Mazars audit in November 2022 provided an assessment of LIMITED ASSURANCE in terms of Counter Fraud measures owing to lack of awareness across the force of the Anti-Fraud & Corruption Strategy. The audit recommendation was that the Force/OPCC should undertake activities to ensure

that there is an appropriate level of awareness of the Anti-Fraud and Corruption Strategy and that the Strategy should be clearly separated out from within the Corporate Governance Framework to provide greater awareness of the Strategy. Subsequently the OPCC has reviewed the entire Corporate Governance Framework with a separate Anti-Fraud, Bribery & Corruption Policy developed by both OPCC CFO and DI CCU. After consultation with COT the Policy was signed off at CGB in March 2025. A copy will be provided to JARAP at the May 2025 meeting [see *Background Documents*].

33. External audits which scrutinise the Force's accounting procedures and which would identify and mitigate the likelihood of fraud are conducted by the Grant Thornton annually, with preliminary, interim and final reports being submitted.

His Majesty's Inspectorate of Constabulary, Fire & Rescue Services (HMICFRS)
Inspections

34. The most recent HMICFRCS Police Effectiveness, Efficiency & Legitimacy (PEEL) inspection for Leicestershire is that for 2023-25, published in December 2024. PEEL is the programme in which HMICFRCS draws together evidence from its annual all-force inspections. The evidence is used to assess the effectiveness, efficiency and legitimacy of the police. HMICFRCS has introduced these assessments so that the public will be able to judge the performance of their Force and policing as a whole. The **effectiveness** of a force is assessed in relation to how it carries out its responsibilities including cutting crime, protecting the vulnerable, tackling anti-social behaviour, and dealing with emergencies and other calls for service. Its **efficiency** is assessed in relation to how it provides value for money. Its **legitimacy** is assessed in relation to whether the force operates fairly, ethically and within the law.
35. The legitimacy thread of the inspection focuses on the extent to which forces develop and maintain an ethical culture to reduce unacceptable types of behavior among their workforces. **Legitimacy** no longer has a stand-alone graded judgement but features within the **Leadership** theme. Since PEEL inspections were first introduced in 2014, HMICFRS has moved to a more intelligence-led, continual assessment approach, rather than the previous annual PEEL inspections as used in previous years. Forces are assessed against the characteristics of good performance, set out in the PEEL Assessment Framework 2023–2025 and judgments are more clearly linked to causes of concern and areas for improvement. It is not possible to make direct comparisons between the grades awarded in this latest PEEL inspection and those from the previous cycle of PEEL inspections. This is because HMICFRS have increased their focus on making sure forces are achieving appropriate outcomes for the public, and in some cases they have changed the aspects of policing they inspect.
36. HMIFRCS have acknowledged in earlier years that research tells us that the best way to prevent wrongdoing is to promote an ethical working environment or culture and that police leaders need to promote ethical principles and behaviour and act as role models, in line with the *Code of Ethics*. No mention of ethics was made in the 2023-25 inspection report, with the only mention of finance being:

The force's financial plans, including its savings programme, are affordable and will help meet future demand

The force shows effective financial management. It makes the best use of the finance it has available and its financial plans are both ambitious and sustainable. For 2024/25, the total funding for Leicestershire Police is £243.1 million. It receives 40.6 percent of this funding through the council tax precept. The force maintains a good level of reserves which will help it to fund major projects and support it through financial uncertainty.

The force needs to make £5.4 million in savings in the financial year 2024/25. The force has a savings strategy which sets out how it expects to make savings in the mid-term financial plan. The bulk of this saving is likely to be achieved from a reduction in staff numbers.

The financial forecasts within the mid-term financial plan are based on realistic assumptions about future funding and expenditure. The force needs to make savings and has identified the areas where it will make them. Leicestershire Police is confident that it will achieve the savings required.

37. PEEL 2023-25 grades Leicestershire Police as graded GOOD for its effectiveness in use of Police Powers and public treatment, preventing crime, managing offenders and developing a positive workplace. The Force was graded ADEQUATE for protecting vulnerable people and Leadership and Force Management. However, the inspection focused specifically on areas other than fiscal probity and financial fraud, such as ethical treatment around under-represented groups, best use of stop and search, and appropriate use of Body Worn Video.

Implications

Financial :	See report
Legal :	See report
Equality Impact Assessment :	N/A
Risks and Impact :	See report
Link to Police and Crime Plan :	Policing Protocol

Background Papers

- a. Anti-Fraud & Corruption Strategy Training 2024 presentation [ANTI FRAUD AND CORRUPTION STRATEGY TRAINING 2024 v2.pptx](#)
- b. Anti-Fraud, Bribery and Corruption Policy [9a - Joint Anti-Fraud, Bribery and Corruption Policy.docx](#)

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