
SFC Whistleblowing and Fraud Annual Update 2023

Purpose

1. This paper gives the Committee information on:
 - SFC's current whistleblowing policy
 - Incidences of fraud or whistleblowing.

Recommendation

2. The Committee is invited to **note** this paper.

Background

3. At its September 2013 meeting (ACC/13/79) the Committee agreed that an annual update on whistleblowing and fraud be presented to the Committee.

Whistleblowing policy

4. There have been no changes to the SFC's Code of Conduct and minimal updates to the Public Interest Disclosures chapter of SFC's Financial Procedures Manual (FPM) which are noted below.
 - Updated links throughout the policy to reflect the move to our SharePoint records management system, and latest links to the Code of Conduct.
 - Updated references to the Chief Operating Officer to instead refer to the Secretary to the Board, which is consistent with our Code of Conduct.
 - Updated the title of the relevant SG Director-General and the "Protect" organisation and related links.

The updated Public Interest Disclosure chapter is attached as an Annex.

Fraud Response Guidance

5. Human Resources colleagues are currently undertaking work to refresh the Staff Grievance and Disciplinary procedures, however no material changes are planned in this Financial Year.
6. SFC participate in the National Fraud Initiative (NFI), a counter-fraud exercise which aims to prevent and detect fraud. The exercise operates across the UK public sector and Audit Scotland coordinate the NFI in Scotland. SFC participate by sharing and matching data to help confirm that services and payments are provided to the correct people.
7. This is a useful fraud check for the SFC and results to date indicate minimal fraud risk in

creditors or payroll and that our fraud controls are operating effectively.

Incidences of Whistleblowing or Fraud

8. There have been no incidences of whistleblowing or fraud since the last report.

Risk assessment

9. This paper is designed to mitigate the risk of fraud.

Impact assessments

Equality and diversity

10. The information in the paper refers to administrative procedures and does not adversely impact on any groups with protected characteristics.

Climate Emergency

11. There are no climate emergency issues associated with this paper.

Islands Assessment

12. The information in this paper has no impact on island communities.

Financial implications

13. There are no direct financial implications from this report.

Publication

14. This paper will be published on the Council's website following the meeting.

Further information

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