

TERMS OF REFERENCE WASTE MANAGEMENT POST TRIAL REVIEW

BACKGROUND

A post trial review has been arranged following the criminal conviction and sentencing in November 2023 of five individuals (four former council workers and a third party) of Bribery Act offences relating to the waste management service.

The review will be undertaken by Chris Lee, Corporate Director Resources (Section 151 Officer) commencing in February 2024.

Reference to 'fraud' within this terms of reference is to be interpreted as any matter of fraud, bribery, corruption, or other financial impropriety.

SCOPE

The overall purpose of the review is to seek assurance on the effectiveness of systems in place to mitigate the risk of fraud, bribery and corruption within the waste management service. Whilst the criminal case referred to in the background was a trigger for the review, the scope of this review is not limited to the issues identified through this case.

OBJECTIVES

The objectives of the review are to seek assurance on the:

- a) Effectiveness of the Corporate response, to the concerns of criminal activity relating to the operation of weighbridge facilities (investigation and assurance).
- b) Counter-fraud control environment within the waste management service, represented by the management approach, activities and assurances, and the deployment and independent assurances of the internal audit service.
- c) Level of fraud awareness across the waste management service, and the extent to which key vulnerabilities are known and mitigated.
- d) Effectiveness of systems in place to prevent, detect and address fraud across the waste management service.
- e) Effectiveness of arrangements to investigate concerns of potential fraud.
- f) Lessons learned from cases of fraud within waste management.

Where it is considered that improvements can be made in respect of any of the objectives of this review, observations and recommendations will be reported so that controls can be enhanced.

APPROACH

The review will be undertaken through:

- 1) A series of interviews with responsible management and audit representatives.

- 2) Engagement with and evidence from wider support functions, such as those leading on human resources, risk management and counter-fraud.
- 3) Examination of evidence to support the opinions and assertions made in respect of each of the audit objectives from responsible officers.

REPORTING

A report will be prepared to outline the findings, observations and any recommendations arising from the review. Responsible management will be required to respond to the draft report.

The report and management response will be reported to the Governance and Audit Committee in July 2024 for Committee consideration.

QUALITY REVIEW

The Monitoring Officer will review the working papers and draft report to provide assurance of the lawfulness and fairness of the review process and the findings, observations and recommendations as set out in the draft report, prior to the draft report being issued.