

1. Introduction

- 1.1 The Standards Commission for Scotland (Standards Commission) is committed to taking all practicable steps to prevent all types of malpractice, including fraud, within the organisation, and to prevent the organisation being defrauded by outsiders.
- 1.2 Further, the Standards Commission is committed to dealing responsibly, openly and professionally with any genuine concern held by both serving and former staff and Members. The Standards Commission encourages staff and Members to report any concerns about wrongdoing or malpractice within the Standards Commission which they believe has occurred or is likely to occur.

2. Objectives

- 2.1 The Public Interest Disclosure Act 1998 (PIDA) allows individuals to disclose certain issues to particular external parties where there is good reason to believe that internal disclosure will not be taken seriously or will cause the individual making the disclosure to be penalised in some way. The PIDA can be found at <http://www.legislation.gov.uk/ukpga/1998/23/contents>.
- 2.2 The Standards Commission has effective and transparent accounting procedures in place, which are audited on a regular basis by both internal and external auditors. By ensuring that effective controls are maintained at all stages and through regular audits, the Standards Commission is able to make sure that the risk of fraud is minimised and that systems are not vulnerable to fraudulent activity.
- 2.3 However, having a whistleblowing policy in place means that staff and Members are fully aware of the sorts of matters which they should report and the reporting procedure they should follow where wrong-doing is suspected. The aim of this policy is to ensure that staff and Members are fully aware of the types of matters which they should report and the reporting procedure that they should follow to raise any genuine concerns about such possible malpractice at an early stage, without fear of penalty or victimisation.

3. Protection and Confidentiality

- 3.1 The Standards Commission is committed to this policy and will not tolerate any detrimental treatment of anyone raising a genuine concern. Staff and Members are assured, therefore, that they will be offered protection if they raise any concerns under this policy. It does not matter if they are mistaken about their concerns provided they have acted in good faith in raising them.
- 3.2 The Standards Commission accepts that staff and Members may wish to raise their concerns in confidence. Their identity will be protected and not disclosed without consent, unless the Standards Commission is required to do so by law. Staff and Members should be assured that any matter they report under this policy will be taken extremely seriously and will be fully investigated. If a situation arises where it is not possible to resolve the concern without revealing their identity, they will be advised and invited to a discussion on how the Standards Commission can proceed. Staff and Members are asked to note that there may be cases

where the Standards Commission might not be able to act on a concern without open evidence being provided. Staff and Members are advised that while the Standards Commission will offer protection and will try to honour requests for confidentiality, it cannot offer a guarantee that an individual's identity will not be deduced by their colleagues.

- 3.3 Whilst anonymous reports can be made and will be dealt with in the same manner as any other report, staff and Members are asked to note that the Investigating Officer may find it more difficult to substantiate such reports. In addition, it will be much more difficult for the Standards Commission to provide feedback.

4. What should be reported

- 4.1 All staff and Members have a responsibility to everyone to ensure that appropriate, reasonable and timely action is taken in relation to any concerns of wrongdoing or malpractice raised that could expose the Standards Commission to loss or liability. The Standards Commission encourages all staff and Members to report any situation or matter which they reasonably believe might show that one or more of the following has occurred, is occurring or is likely to occur:

- a criminal offence
- a failure to comply with a legal obligation
- a miscarriage of justice
- a danger to the health and safety of any individual
- damage to the environment
- a deliberate cover-up of any of the above matters
- a serious act of misconduct by a Member of staff
- a serious breach of the Members' Code of Conduct

- 4.2 You should also raise concerns if you feel that you have been asked to do something which you believe to be improper or unethical or which you believe would result in your being implicated in any of the matters listed above.

- 4.3 If you are thinking about making a report, it is important that you consider whether the issue in question is serious and in the public interest. If not, it may be more appropriate to refer to an alternative Standards Commission policy, such as the Grievance Policy, Recruitment Policy or Health and Safety Policy (see the relevant parts of SPCB's Handbook as adopted by the Standards Commission <http://www.scottish.parliament.uk/abouttheparliament/15061.aspx>).

- 4.4 If you are in doubt, you may wish to consult your line manager or the Convener in order to determine an appropriate course of action.

5. How to raise a concern internally

- 5.1 Staff and Members are encouraged to raise a concern as soon as they consider it has occurred, is occurring or is likely to occur. There is no need to search for evidence or wait for proof as this will be sought as part of the investigation.
- 5.2 If staff or Members have a concern about malpractice, they should raise it in the first instance, either verbally or in writing, with the Convener. If they wish to raise the matter in confidence this should be made clear so that the appropriate arrangements can be made. The Convener will appoint an appropriate investigating officer depending on the particular circumstances of each case.
- 5.3 If staff or Members have already reported the matter to the Convener and still have concerns and / or the issue you wish to raise involves the Convener, they should follow the 'raising a

concern externally' process outlined under Section 7 below and contact the Auditor General at:

Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN

Telephone: 0131 625 1500

Email: correspondence@audit-scotland.gov.uk

Website: <http://www.audit-scotland.gov.uk/contact-us/whistleblowing> .

- 5.4 When raising a concern under the policy, staff and Members should include:
- a description of the issue (e.g. whether malpractice, suspected fraud and individuals involved etc.);
 - action taken to date (e.g. whether informal advice sought and from whom)
 - a description of any evidence they have; and
 - date(s)/timescale of incident(s).
- 5.5 If staff or Members are reporting on behalf of a colleague (or former colleague) who has approached you regarding their concern, they should provide their name and the date on which they were first approached about the issue.
- 5.6 Should staff or Members wish to raise the matter anonymously, they should send a report of their concerns explaining this and including the information under paragraph 5.4 above to Auditor General by post at the following address, clearly marking it "private and confidential":

6. What Action will be taken

- 6.1 Once notified about the concern, the Investigating Officer will open an initial investigation into the matter and make an initial assessment of action to be taken (if any). This might involve an internal inquiry or a more formal investigation.
- 6.2 The Investigating Officer will undertake an initial assessment to decide what action should be taken. This may involve an internal inquiry or a more formal investigation. The person who has raised the concern will be told how they can contact the Investigating Officer and how they propose to handle the inquiry or investigation. If the concern falls more properly within another policy or procedure, such as the Grievance Procedure, the person raising it will be advised accordingly.
- 6.3 Subject to any legal constraint, the matter will be dealt with promptly and within a reasonable timeframe.
- 6.4 While the purpose of this policy is to enable any concerns of possible malpractice to be investigated and dealt with as appropriate, the staff or Member who has reported the matter will be provide with feedback in writing where possible. Staff and Members are asked to note, however, that they may not be advised of the specific action to be taken in situations where doing so would infringe a duty of confidence owed by the Standards Commission to someone else.
- 6.5 If the person raising the concern believes that they are being victimised by or suffering any detriment from someone within Standards Commission as a result of reporting a concern or assisting us in any investigation, they should inform the Convener or Investigating Officer immediately and appropriate action will be taken to protect them.

7. Raising a Concern Externally

- 7.1 It may be necessary, in exceptional circumstances, for staff and Members to raise a concern externally, for example to the police. It is accepted, however, that they may disclose information to a legal adviser in the course of obtaining legal advice.

- 7.2 The Standards Commission encourages disclosures made in good faith. Provided the disclosure is made in good faith and staff and Members believe it to be substantially true, they may also disclose information to one of a number of “prescribed persons” that protected disclosures may be made to under PIDA. Prescribed persons include statutory bodies such as the Scottish Information Commissioner or Audit Scotland , in respect of matters relevant to them. A list of the prescribed persons can be found at <https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies>.
- 7.3 It is suggested that staff and Members raise any concerns in the first instance with the Auditor General at:
 Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN
 Telephone: 0131 625 1500
 Email: correspondence@audit-scotland.gov.uk
 Website: <http://www.audit-scotland.gov.uk/contact-us/whistleblowing> .
- 7.4 Staff and Members should be aware that disclosures to the media or to non-prescribed persons will not usually be protected other than in extreme circumstances, and that non-protected disclosures may lead to disciplinary action being taken against you.
- 7.5 Staff and Members should always seek independent advice before raising concerns externally so that they can be advised as to whether the proposed disclosure may be protected under PIDA. Such advice may be obtained from the charity:
 Public Concern at Work
 3rd Floor, Bank Chambers, 6-10 Borough High Street, London, SE1 9QQ
 Telephone helpline: 020 7404 6609
 Email: whistle@pcaw.co.uk
 Website: <http://www.pcaw.co.uk/>
- 7.6 The Advisory, Conciliation and Arbitration Service may also be able to provide assistance <http://www.acas.org.uk/>.

Document Control & Version information				
Summary of changes made to the document				
Date	Action by (initials)	Version Updated	New Version number	Brief Description <i>(for example – corrected typos – whole document; updated para. 1 – revised, reformatted, Corporate Branding)</i>
20/10/2017	SCS	V1	N/A	Fraud Prevention and Whistleblowing Policy