

APPENDIX A

Auditor's recommended areas for consideration

Section 4: Aims and Scope of the Council's Policy

6.4.2 It may be useful to cite more specific examples of the type of activities of when whistleblowing may be appropriate. Although not exhaustive, examples include:

- (a) A criminal offence of any unlawful act including fraud, bribery, corruption and theft;
- (b) Endangering health and safety of employees, residents, or the public;
- (c) Any irregularities involving accounting or other financial procedures;
- (d) Improper conduct or unethical behaviour;
- (e) Serious conflict of interest without disclosure;
- (f) Abuse or neglect of vulnerable people; and
- (g) Breach of financial regulations.

Section 8: Irregularities Response Plan

6.4.3 Timeframes in regard to acknowledging and responding to a concern raised have not been included.

Section 5: Safeguards and Section 6: How to raise a concern

6.4.4 Contact details of where a concern can be reported have not been included. Paragraph 5.5 states a telephone "hotline" and a dedicated email address are in place. However this has not been disclosed in the policy. Should this be the sole document staff use for guidance on whistleblowing, this information should be included.

6.4.5 The policy does not refer to a designated whistleblowing officer. SBC may consider allocating this role to a single person and including their contact details within the policy, which may encourage staff to raise concerns. This may be more effective than using an employee's line manager as the first point of contact. However, SBC should consider an alternative point of

contact if there is a deemed conflict of interest of the designated whistleblowing officer or the line manager.

- 6.4.6 The policy does not refer to independent advice which may be available to staff considering raising a concern. Employees may contact “Public Concern at Work”, an independent charity who provide free advice for employees who want to express their concerns.