



Cordia (Services) LLP: Whistleblowing Policy

1 Introduction

- 1.1 Cordia (Services) LLP is committed to ensuring that the opportunity for malpractice, fraud and corruption is reduced as far as reasonably possible. Where fraud, corruption and other problems are suspected, reported or detected, they will be dealt with in a firm and controlled manner.
- 1.2 The purpose of the Whistleblowing and Response Policy is to advise and guide the Board, staff and the public about how fraud and corruption will be dealt with.
- 1.3 The policy set out in this document covers the following areas:
 - Preventing fraud and corruption.
 - Cordia (Services) LLP's rules and procedures.
 - Cordia (Services) LLP's whistleblowing and investigation arrangements.

2. Preventing fraud and corruption

- 2.1 The best way to tackle fraud and corruption is to prevent it from happening in the first place by:
 - having clear rules and procedures and keeping them up to date
 - ensuring that suitable levels of internal check are included in working procedures, particularly financial procedures. It is important that duties are organised so that no one person can carry out a complete transaction without some form of checking process being built into the system.
 - following the correct procedures when employing new staff including the taking up of references and disclosure checks
 - working with other organisations to prevent and detect fraud and corruption
 - maintaining and publicising whistleblowing facilities that allow and encourage staff and the public to raise concerns.

3. Cordia (Services) LLP's rules and procedures.

- 3.1 A number of rules and procedures have been adopted to ensure that Cordia (Services) LLP's business is properly controlled. They form the basis of the organisation's internal control process and it is important that all members and staff are aware of, and abide by, them.
- 3.2 The most important of these are:
 - Financial Regulations, Management & Control Code of Practice
 - Standing Orders Relating to Contracts
 - Procurement Manual
 - Scheme of Delegation
 - Employees' Conditions of Service
- 3.3 Any breaches of these procedures and rules may result in disciplinary action which may include dismissal.

3.4 All employees are responsible for acting within the guidelines set within the financial controls and procedures for Cordia (Services) LLP, which was approved by the Board in August 2009. Any breach or non-compliance with these procedures must be reported immediately on discovery to the Finance Director who may consult the Managing Director and/or appropriate Head of Service to determine the appropriate action to be taken.

4. Whistleblowing and Investigation Arrangements

4.1 Aims and Scope of the Arrangements

- a) In addition to governing how investigations are dealt with, the arrangements aim to:
- provide avenues for staff and members of the public to raise concerns and receive feedback on any action taken.
 - reassure whistleblowers that every effort will be made to protect them from reprisals or victimisation for whistleblowing in good faith.
- b) There are existing procedures in place to enable staff to lodge a grievance relating to their own employment. Whistleblowing is intended to cover concerns that fall outside the scope of other procedures. Such concerns may be about something that:
- is unlawful;
 - is against Cordia (Services) LLP's rules and procedures;
 - relates to standards or practices; or
 - amounts to improper conduct.

4.2 Safeguards

a) **Harassment or Victimisation**

Cordia (Services) LLP recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. Cordia (Services) LLP will not tolerate harassment or victimisation and will take action to protect staff when they raise a concern in good faith. This does not mean that if a member of staff is already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of their whistleblowing.

b) **Confidentiality**

Cordia (Services) LLP will do its best to protect the identity of individuals who raise concerns and do not want their names to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence necessary to show that an allegation is correct.

c) **Anonymous Allegations**

Concerns expressed anonymously are much less powerful than concerns to which a person puts their name, but anonymous allegations will be considered at the discretion of the Finance Director. In exercising this discretion, account will be taken of:

- the seriousness of the issue raised
- the credibility of the concern
- the likelihood of confirming the allegation from attributable sources

d) **Untrue Allegations**

If staff make an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against them. If, however, individuals make malicious or vexatious allegations, the allegations will not be taken further and disciplinary action may result. The judgement of whether an allegation is malicious or vexatious rests with the Finance Director.

4.3 Raising a Concern

- a) Cordia (Services) LLP's Whistleblowing arrangements are managed by the Cordia Audit Team and concerns can be reported by calling **0141-353-9922**. In the event that a call cannot be answered in person, (e.g. if it is outwith office hours) a message can be left at any time on the answering service and will be dealt with at the earliest opportunity. Alternatively, reports can be submitted using the web reporting facility. Letters can also be addressed to:

The Cordia Audit Team
Blair Court
100, Borron Street,
Glasgow
G4 9XE

- b) The earlier the concern is expressed, the easier it is to take action.
- c) Although individuals are not expected to prove the truth of an allegation, they will need to demonstrate to the person contacted that there are sufficient grounds for concern.
- d) Staff may invite their Trade Union or professional association to raise a matter on their behalf.

4.4 How the Complaint will be dealt with

- a) This policy includes the internal management of all Whistleblowing allegations (received both directly from employees of Cordia and the public, and indirectly from the Council's Internal Audit department) from the initial receipt through to the final outcome. The complainant has a choice between reporting an allegation directly to Cordia (Services) LLP or to Glasgow City Council.
- b) The Cordia Audit Team will log all reports and undertake a preliminary review in each case to determine the most appropriate course of action.

The action will depend on the nature of the concern and will also be logged. Any matters which fall within the scope of other existing procedures (e.g. child protection, complaints or discrimination issues) will be dealt with under these existing procedures.

Some concerns may be resolved by agreed action without the need for investigation. Matters to be investigated may be:

- dealt with internally by the Cordia Audit Team, or
 - referred to the Police or other external agency.
- c) The Cordia Audit Team is responsible for ensuring that the allegation(s) is being dealt with and is followed through to completion. The Finance Director will be advised of all whistleblowing allegations received by the Cordia Audit Team and will be informed of the action taken and the outcome.

A summary of whistleblowing allegations received directly by Cordia (Services) LLP will be reported to the Audit and Ethics Sub-Committee, and to the Council's Internal Audit department for information and for summarised reporting to Committee.

Where the whistleblowing allegation involves a lengthy investigation process, interim updates will be submitted to the Council's Internal Audit department to advise of progress where appropriate.

- d) Cordia (Services) LLP will endeavour to keep named complainants informed of the progress of the investigation and will initially write to the complainant:
- acknowledging that the concern has been received,
 - indicating how it proposes to deal with the matter,
 - telling them whether any initial enquiries have been made, and
 - telling them whether further investigations will take place, and if not, why not.
- Cordia (Services) LLP may also ask for more information where this would assist in the investigation.
- e) Investigations may result in recommendations for changes to procedures and systems which will be incorporated into action plans. Follow up reviews will be carried out to ensure that recommendations are implemented.
- f) Investigations may lead to disciplinary action against employees conducted in accordance with Cordia (Services) LLP's Disciplinary Procedures.
- g) Where appropriate the Finance Director will refer findings to the Police for investigation or review, after discussion with the Managing Director or Glasgow City Council's Executive Director of Corporate Services.
- h) Depending on the outcome of any enquiries it may not be possible to advise complainants of the outcome, e.g. if the matter is referred to the Police for further enquiries or to protect an individual's human rights.

4.5 Publicity of the Policy and Communication Facilities

As part of Cordia (Services) LLP's Communication Strategy, arrangements should be put in place to communicate the Whistleblowing policy and publicise contact details, both internally to employees and externally to members of the public.