

## Annual Whistleblowing Report

To: Audit & Accounts Committee

Meeting Date: 28<sup>th</sup> March 2024

From: Head of Internal Audit & Risk Management

Forward Plan ref: N/A

Executive Summary: The annual report on the Council's Whistleblowing Policy and its operation in practice.

Recommendation: The Committee is asked to note the report.

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# 1. Creating a greener, fairer and more caring Cambridgeshire

1.1 Maintaining an effective Whistleblowing Policy and 'speaking up' culture is a key way in which Cambridgeshire County Council seeks to maintain transparency and accountability, and to prevent and address any unethical behaviour or wrongdoing. In this way, the maintenance of effective whistleblowing procedures supports the Council to achieve all seven of its strategic ambitions.

## 2. Background

2.1 Internal Audit produce an annual report on the Council's Whistleblowing Policy. This seeks to identify any trends or patterns of concern in whistleblowing activity and gives the results of the annual staff survey on whistleblowing.

## 3. Whistleblowing at Cambridgeshire County Council

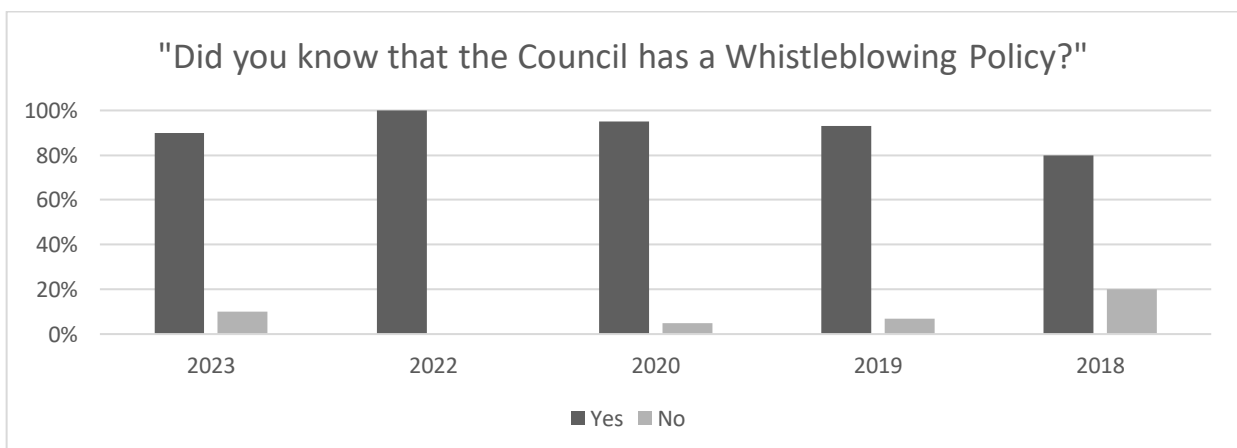
### 3.1 Staff Survey

3.1.1 A staff survey was conducted in November/December 2023 to gauge staff awareness of, and confidence in, the Council's Whistleblowing Policy. This year, the timing of the whistleblowing survey was deferred at the request of CLT, so as to not conflict with the main employee survey being conducted in September.

3.1.2 The survey was conducted using the same methodology as in previous years, to enable comparison of results over time. One hundred randomly selected members of staff were asked to complete an anonymous online survey, and 48 responses were received. This is an increase from 40 responses in 2022, 42 responses received in 2020 and 43 in 2019. The survey was not conducted in 2021.

3.1.3 90% of staff were aware of the existence of the Council's Whistleblowing Policy. This is a decrease from 100% in 2022, although staff awareness of the policy has improved since the first Annual Report and awareness campaign in 2018:

Table 1: Whistleblowing Policy Awareness

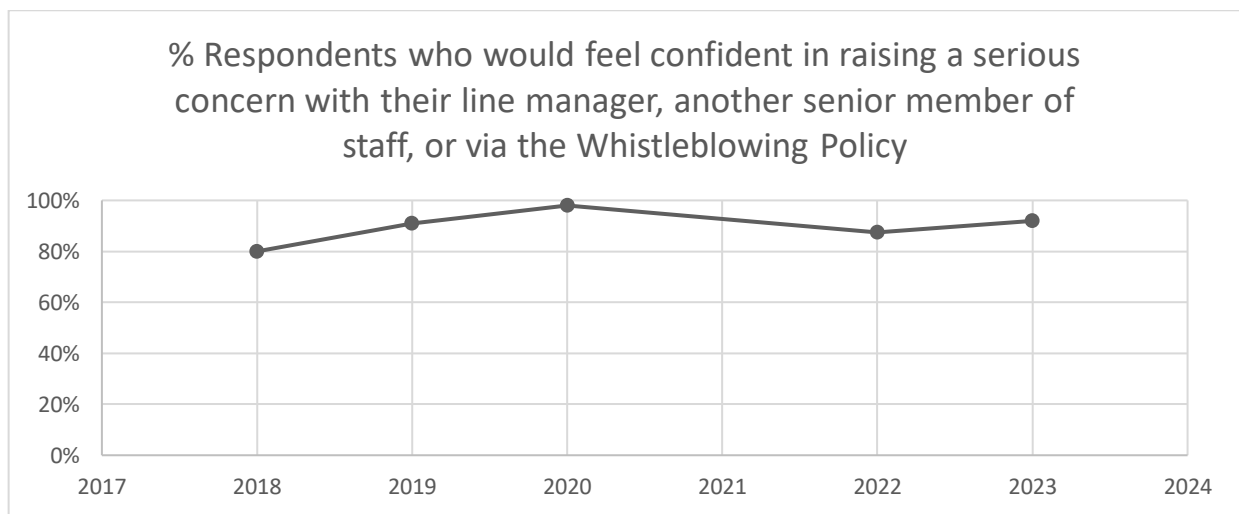


3.1.4 Awareness of the detail of the Whistleblowing Policy was more mixed:

- 46% of staff had read the Whistleblowing Policy (47.5% in 2022).
- 27% of staff had read communications about the Whistleblowing Policy e.g. in Friday Focus, but had not read the policy itself (42.5% in 2022).
- 27% of staff had not read the Whistleblowing Policy or any comms (10% in 2022).

3.1.5 Although awareness of the Whistleblowing Policy itself appears to have reduced slightly, staff confidence in the process increased from the previous survey in 2022, with 92% of respondents stating they would feel confident in raising a serious concern:

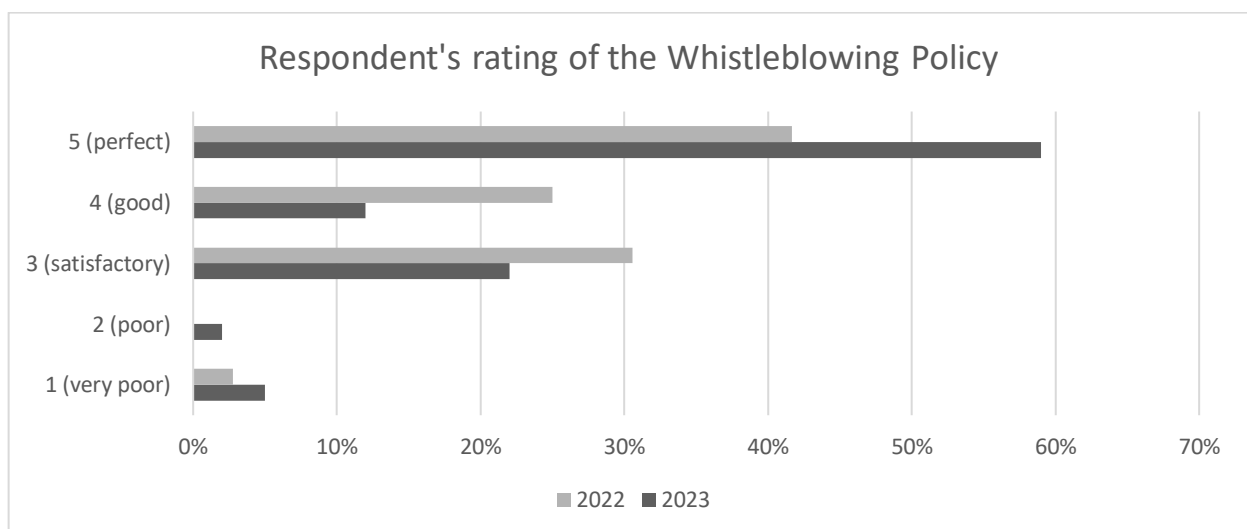
Table 2: Confidence in the Whistleblowing Process:



3.1.6 2% of staff confirmed that they had thought about using the Whistleblowing Policy in the last 12 months. This compares to 5% in 2022, 0% in 2020, 11% in 2019 and 8% in 2018.

3.1.7 Lastly, staff were asked how they would rate the policy in meeting the needs of someone who had concerns about the Council's services. This was rated on a scale of 1 – 5, with 5 being 'perfect'.

Table 3: Whistleblowing Policy Ratings:



- 3.1.8 The average score given to the policy was 4.17:
- For staff who had read the policy, the average score was: 4.5
  - For staff who were aware that the Council had a whistleblowing policy, but had not read the policy, the average score was: 3.8 (n.b. not all of these staff provided a score)
  - For staff who were not aware the Council had a whistleblowing policy, the average score was: 4 (n.b. not all of these staff provided a score)

3.19 Where staff rated the Whistleblowing Policy as less than 5, they were asked to comment on what the Council could do to change the Policy so that it would score a 5. Details of all the responses received have been reviewed by the Internal Audit & Risk Management team to inform the review of the Policy and shared with the Statutory Officers Group for information.

## 3.2 Publicity and Awareness

3.2.1 A publicity campaign to raise awareness of the Whistleblowing Policy was run in October 2023. This has included news articles on the CamWeb intranet, and a series of features in the staff newsletter on:

- What is whistleblowing?
- How to raise a concern
- How the Council will respond to whistleblowing concerns
- The roles and responsibilities of the Council when it comes to disclosures

3.2.4 The Internal Audit & Risk Management team has also supported the development of a new Whistleblowing Poster with specific content for Cambridgeshire schools by the Schools Intervention Service.

## 3.3 Overview of Whistleblowing Cases

3.3.1 In total, in the 2022/23 financial year, 28 whistleblowing concerns were raised through the corporate process and referred to Internal Audit. This is an increase from the number of cases seen in previous years, and it is noted that this increase in cases has continued into 2023/4, with 27 cases already recorded by mid-February:

Table 4: Total Number of Whistleblowing Cases by Year

2018/19	2019/20	2020/21	2021/22	2022/23	2023/4 (mid Feb)
19	24	23	20	28	27

3.3.2 The nature of allegations that are referred to the whistleblowing process is very varied. If an issue is raised with Internal Audit via the whistleblowing process, it is recorded in our whistleblowing data, even if the issue subsequently is referred in to a different process for resolution (such as the corporate complaints process or Respect At Work process).

3.3.3 The table below sets out the different types of allegations referred to Internal Audit via the whistleblowing process, from 2018/19 to 2022/23.

Table 5: Nature of Whistleblowing Allegations:

	<b>Nature of Allegation</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2018/19</b>
<b>Fraud, Theft &amp; Governance</b>	<b>Anti-competitive activity</b>			1		
	<b>Bank Mandate fraud</b>	1			2	
	<b>Blue Badge fraud</b>			6	1	
	<b>Client Funds</b>	2				
	<b>Conflict of Interest</b>	3	2	1		2
	<b>Council Officer fraud</b>	1	2		3	1
	<b>Direct Payments fraud</b>	2	2	4	1	
	<b>Money Laundering</b>	1				
	<b>Overpayment</b>		1			
	<b>Phishing fraud</b>	1		1		
	<b>Theft</b>	2	1	1	2	4
	<b>Third Party fraud</b>	5	1	3	6	1
<b>Schools</b>	<b>School admissions fraud</b>		1	1		
	<b>Schools financial fraud</b>		1			2
	<b>Schools governance allegation</b>	3	1	1		2
<b>Other</b>	<b>Complaints</b>		1		3	1
	<b>Health and Safety</b>	1				
	<b>Information Security</b>		1	1	1	
	<b>Internal governance issue</b>	2	2		3	2
	<b>Non-CCC issue</b>	2				
	<b>Staff Conduct / Grievance</b>	1	2	3	2	2
	<b>Safeguarding</b>	1	2			2
	<b>Total Case Numbers</b>	<b>28</b>	<b>20</b>	<b>23</b>	<b>24</b>	<b>19</b>

3.3.5 The table below shows the outcomes from whistleblowing referrals received by the Internal Audit team. Where the outcome recorded is 'no action required', this reflects cases where the initial review of the referral indicates that no investigation or referral of the allegation is needed. For example, this may be because the issue has already been dealt with internally, or is not serious enough to warrant a full investigation.

Table 6: Outcomes from Whistleblowing Referrals:

<b>Nature of Outcome</b>	<b>2022/3</b>	<b>2021/2</b>	<b>2020/1</b>	<b>2019/20</b>	<b>2018/9</b>
No action required	5	4	4	8	1
No powers to investigate.	2	1			1
Referred to relevant process	8	8	3	6	6
Informal Audit advice & recommendations.	4		3	2	5
Investigation indicates no serious concerns	2		6	3	2
Audit report and recommendations	3	6	5	3	2
Recovery action	1		1	1	1

Police Referral / Taken to Court	3	1	1	1	1
<b>Total Case Numbers</b>	<b>28</b>	<b>20</b>	<b>23</b>	<b>24</b>	<b>19</b>

### 3.4 Protect 'Whistleblowing Benchmark'

3.4.1 Following the previous review of the Whistleblowing Policy at the Audit & Accounts Committee meeting in November 2022, the Chief Executive suggested that at the next annual review, the Council should consider engaging an external organisation such as Protect (a whistleblowing charity, formerly Public Concern At Work) to contribute to the review.

3.4.2 As a result, as part of the annual review of the Whistleblowing Policy, the Internal Audit team has facilitated completion of Protect's 'Whistleblowing Benchmark'. This is a self-assessment that the Council can conduct against a detailed set of whistleblowing standards covering Governance, Staff Engagement, and Operations. The self-assessment was completed by Internal Audit staff with assistance from colleagues in the HR Advisory service, and discussed and agreed by the Statutory Officers Group comprising the Chief Executive, Section 151 Officer and Monitoring Officer.

3.4.3 The Council's responses were then submitted to Protect and benchmarked against other similar organisations. A report was produced to outline areas for improvement to further strengthen the whistleblowing environment; this report was received from Protect on the 15<sup>th</sup> March 2024.

3.4.4 Cambridgeshire County Council's overall benchmark score was comparable with other local/central government organisations who have completed the benchmark:

Benchmark Area	CCC Score	Average Score	Difference
Governance	77%	77%	0%
Engagement	48%	41%	+7%
Operations	60%	60%	0%
<b>Total</b>	<b>62%</b>	<b>59%</b>	<b>+3%</b>

3.4.5 While these findings confirm that CCC has a solid foundation for developing a robust and effective whistleblowing culture, there is scope for further improvement and alignment with best practice. In particular, the key area for improvement identified was the need to deliver training in addition to providing guidance on whistleblowing for all staff, as well as further training for line managers who may receive a whistleblowing disclosure. The report provides a number of specific recommendations, across the three categories of governance, engagement and operations.

3.4.6 The Internal Audit & Risk Management team have reviewed the report and recommendations and developed the following high-level Action Plan for Whistleblowing, which will be implemented in the 2024/5 financial year:

Action	Target Date
Chief Executive to designate an Executive Director as the Whistleblowing Champion for CCC.	July 2024
Review and update the Whistleblowing Policy in line with recommendations and re-present to Committee for approval.	July 2024
Design and deliver Whistleblowing eLearning and designate this as Essential Learning for all staff.	July 2024
Design and deliver eLearning on managing whistleblowing reports and investigations for line managers.	March 2025
Review and update the Whistleblowing Manager's Guidance document for line managers and share this with officers.	March 2025
Review how the Whistleblowing Policy and arrangements are reflected across the wider policy framework at Cambridgeshire, including safeguarding policies, the Respect At Work and Resolving Workplace Concerns policies.	November 2024
Review recording arrangements for whistleblowing across the Council.	November 2024
Undertake a focus group to gain further feedback from staff alongside the annual Whistleblowing Survey in 2024.	November 2024
Undertake an Internal Audit of whistleblowing arrangements and compliance.	April 2025

3.4.7 Updates on progress will be brought to Audit & Accounts Committee as part of the Internal Audit Progress Reporting throughout the 2024/5 financial year and in the Annual Whistleblowing Report.

## 4. Significant Implications

### 4.1 Finance Implications

There are no significant financial implications.

### 4.2 Legal Implications

Maintaining a robust whistleblowing culture and effective whistleblowing policy and governance ensures that the Council can meet its obligations under the Public Interest Disclosure Act (1998).

### 4.3 Risk Implications

Strong whistleblowing governance arrangements are important for local government bodies to help ensure compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful. These arrangements provide a mechanism for employees, contractors and members of the public to raise concerns about potential wrongdoing, including fraud, corruption, and other illegal or unethical

conduct. This promotes transparency, accountability, and good governance, and can help to prevent or mitigate financial and reputational risks to the local authority.

#### 4.4 Equality and Diversity Implications

There are no significant equality and diversity implications.

### 5. Source documents

#### 5.1 Source documents

5.1.1 Cambridgeshire County Council's Whistleblowing Policy

5.1.2 Cambridgeshire County Council Protect Whistleblowing Benchmark Report

#### 5.2 Location

5.2.1 The current policy is available on the County Council's external website:

[Whistleblowing Policy - Cambridgeshire County Council](#)