



Appendix A

South Cambridgeshire District Council

Anti-Theft, Fraud, Bribery and Corruption Policy

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Introduction

- 1.1 The purpose of the Policy is to provide guidance on how to raise concerns about bribery, fraud, or corruption within South Cambridgeshire District Council (the Council).
- 1.2 In carrying out its functions and responsibilities, the Council wishes to provide assurance to all stakeholders that acts of theft, fraud, bribery, and corruption will not be tolerated by (the Council).
- 1.3 The Councils approved [Counter Fraud and Error Strategy Statement](#) should be read in conjunction with this policy. This document formalises the Council's approach to acts of theft, fraud, bribery and corruption, in accordance with the relevant provisions within the Local Government Act 2000; recognising the good practice guidelines in **the Fighting Fraud and Corruption Locally Plan 2020 and the Nolan Committee's 'Seven Principles of Public Life' (Annex B)**.
- 1.4 This document is intended to be considered alongside other council policies and should be read in conjunction with any relevant policies relating to theft, fraud, bribery, and corruption. **(Listed at Annex C)**. The document sets out the Council's anti-theft, fraud, bribery and corruption policy as it relates to:
 - The culture of the Council
 - Colleagues
 - Members
 - Officers
 - Audit and Governance
 - Systems; prevention, detection, and investigation
 - Redress and sanction



- Monitoring

The document will be issued as part of all induction processes for colleagues and also when new members join the Council.

Priority

2. It is recognised that maintaining resilience to fraud and corruption is a priority to:
 - ensure proper use of public funds and assets
 - protect limited resources
 - be an efficient and effective Council
 - to promote the highest standards of conduct, performance and integrity from its employees and Elected Members

Definitions

3. The definitions of fraud within the Fraud Act 2006, and an explanation of their meaning, will assist in providing an improved understanding of what constitutes Fraud, Theft, Bribery, and Corruption. The Fraud Act 2006 introduces provision for a general offence of fraud which is separated into three sections:
 - Fraud by false representation
 - Fraud by failing to disclose information
 - Fraud by abuse of position.



Fraud by false representation

- 3.1 Representation must be made dishonestly and is made with the intention of making a gain for themselves or another or causing a loss or to expose another to a risk of loss.

A representation is defined as false if it is untrue or misleading and the person making it knows that it is, or might be, untrue or misleading.

The Fraud Act doesn't expressly give it a technical meaning but examples of a representation can be by words or communicated by conduct, i.e., written, spoken or by electronic means.

Fraud by failing to disclose information

- 3.2 Fraud by failing to disclose information details that a fraud will have been committed if a person fails to declare information which he/she has a legal duty to disclose. There is a requirement that the person acts dishonestly and intends to make a gain for themselves, cause a loss to another or expose another to a risk of loss.

Fraud by abuse of position

- 3.3 Fraud by abuse of position requires a person to act dishonestly by abusing the position held; and by doing so, fails to disclose to another person, information which they are legally required to disclose. The dishonest act must be with the intention of making a gain for themselves or another. Alternatively, it may be with the intention of causing a loss or risk of loss to another. The offence may be committed by omitting to make a declaration as well as by an act.

The introduction of the Fraud Act 2006 does not prevent the prosecution of offences using the remaining Theft Act legislation and Forgery and



Counterfeiting legislation, e.g., theft, counterfeiting and falsification of documents.

Corruption

3.4 Corruption is the abuse of entrusted power or position for private gain and an example is as follows;

Receiving a bribe: A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence at the Council to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Theft

3.5 Theft is defined under [Theft Act 1968 S.1](#). A person is guilty of theft if they dishonestly appropriates property belonging to another, with the intention of permanently depriving the other of that property. It does not matter whether the appropriation is made with a view to gain or for that person's own benefit.-

Bribery

3.6 'Bribery' is defined as: an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage.

Further information is included on Annex E.



Irregularity

3.7 Irregularities are instances of non-compliance with laws and regulations. It may be any significant matter or issue, other than fraud or corruption, which may warrant consideration or investigation.

An example may be where a member or colleague makes a genuine error or mistake during their duties/responsibilities, which is not disclosed, to the on-going detriment of the Council.

It may also involve inappropriate use of Council funds or assets, which may or may not constitute fraud, theft or corruption.

Policy Statement

4.1 The Council is committed to dealing with theft, fraud, bribery and corruption both inside and outside the Council (the latter as far as it relates to the business of the Council).

4.2 The Council acknowledges in approving this policy:

- It sets a standard to make it clear that bribery, fraud, or corruption will not be tolerated.
- that the Council is committed to preventing and detecting bribery, fraud, or corruption.
- that those perpetrating bribery, fraud, or corruption may be prosecuted.

4.3 In order to implement this policy, the Council will:

- Provide a clear framework, guidelines and procedures for the identification and investigation of bribery, fraud, and corruption



- Investigate cases of bribery, internal fraud and corruption and take appropriate action
- Ensure employees and members have the appropriate level of information and training to implement this policy
- Ensure information is provided to enable the public to report suspected cases of bribery, fraud, and corruption.

Responsibilities

- 5.1 Overall responsibility for dealing with theft, allegations of bribery, fraud, and corruption rests with the Council's Chief Finance Officer, through statutory, "section 151", responsibilities and the Chief Executive.
- 5.2 Members and officers are encouraged to express concerns to the Chief Operating Officer, Chief Finance Officer, Monitoring Officer, Head of Internal Audit, Corporate Fraud Manager or any Service Manager in the knowledge that any statements will be treated seriously and in confidence.
- 5.3 It is the Council's intention to pursue all individuals or organisations who are suspected of having defrauded or committed corrupt acts and to report them to the Police if appropriate.
- 5.4 The Council's Members and colleagues will lead by example and ensure that they comply with all Council rules, regulations, instructions, and policies.
- 5.5 The Council's commitment to dealing with theft, fraud, bribery, and corruption is demonstrated by having in place systems and procedures designed to limit, as far as possible, the opportunities to commit fraudulent acts and to enable any such acts to be detected at an early stage. The Council also has a



Whistleblowing Policy to encourage people to raise concerns and enable the Council to take appropriate action.

- 5.6 Allegations of theft, fraud and corruption will be investigated in a prompt, thorough and professional manner.
- 5.7 In accordance with recognised good practice, the Anti-Theft, Fraud, Bribery and Corruption Policy will be reviewed every two years by The Chief Finance Officer.
- 5.8 Social Housing Fraud and Council Tax support/reductions are potentially highest risk for attempted fraud by people outside the Council. **Annex D - Housing Benefit and Local Council Tax Support** sets out the Council's particular provisions relating to this.

Culture

- 6.1 The Council wishes it to be known that the culture and tone of the authority is one of honesty and openness in all its dealings with wholehearted opposition to theft, fraud, bribery, and corruption in any form. The Council's Members and colleagues play an important part in creating and maintaining this culture.
- 6.2 The Council expects all suppliers, contractors, organisations, and individuals that it deals with to always act with honesty and integrity and with no thoughts of committing theft, fraudulent or corrupt acts. Those found to have committed offences risk having their contract terminated and may be prevented from tendering for future contracts with the Authority. An investigation is likely to be undertaken and prosecution action may be considered. The Council will in turn ensure that all its dealings will be on the same basis.



6.3 Officers will be encouraged to participate in local and national professional groups to exchange information, initiatives, and ideas, some of which will have fraud and corruption implications.

6.4 The Council's external auditors examine annually the Council's arrangements for the prevention, detection and investigation of theft, fraud and corruption and will report major deficiencies and concerns.

Raising Concerns

7.1 Colleagues are encouraged to raise any concerns about any issue or suspicion of fraud, bribery or corruption at the earliest possible stage or matters that concern the Council's method of operation. Concerns will be treated seriously and confidentially.

7.2 If Council colleagues have any concerns regarding theft, fraud, or corruption, they are encouraged to report the matter to their line manager or Chief Operating Officer, Chief Finance Officer, Monitoring Officer, Head of Internal Audit or Corporate Fraud Manager, as this will help us to promptly investigate the concern and review internal controls to prevent any further risk.

7.3 When raising concerns, colleagues and Members can be assured that confidences will be respected. Any allegation of theft, fraud and corruption will be dealt with in a thorough, prompt, professional and impartial manner. The Corporate Fraud Manager will liaise with HR to ensure the disciplinary process is initiated if necessary.

7.4 Members may wish to raise concerns with:

- the Chief Operating Officer
- the Monitoring Officer;



- the Chief Executive; or
- the S151 Officer, as appropriate.

7.5 Members of the public, organisations, Council suppliers and contractors are also encouraged to raise any issues that concern them through the channels listed above.

7.6 Issues of concern can be reported via the Council's Whistleblowing Policy. If they involve theft, fraud or corruption they will be considered according to the provisions of this policy.

7.7 A copy of the Whistleblowing Policy is available on In-Site, the Council's intranet together with other related documents and associated guidance, including anonymous reporting and the contact details of Protect, a Whistleblowing charity that offers free, confidential advice to people concerned about crime, danger or wrongdoing at work.

Colleagues

8.1 The recruitment and retention of high calibre colleagues is vital if it is to deliver quality services. The Council will take steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential colleagues.

8.2 Recruitment will be in accordance with the Council's Recruitment and Selection procedures and Disclosure and Barring (DBS) (formally CRB) policy.

8.3 Officers are bound by the Officers Code of conduct, Contract Regulations and Financial Regulations, conditions of service and departmental codes of conduct. Note should be taken of the Council's position on the giving or receipt of gifts and/or hospitality. Officers are also bound by codes issued by relevant professional bodies of which they are members where these are relevant to the



officer's role within the Council. The Council has a comprehensive gifts and hospitality policy. Officers and Members should read the policy and where they are offered gifts or hospitality refer to the policy before acceptance, noting that whether they accept, or decline it is their individual responsibility to report the offer.

- 8.4 Employees must operate within Section 117 of the Local Government Act 1972, to give notice in writing of financial interests in contracts relating to the Council or the offer of any fees or rewards other than their proper remuneration.
- 8.5 The role of colleagues in the Council's systems and procedures will be as laid down in Contract Regulations and Financial Regulations, job descriptions, departmental instructions and any applicable procedural manuals.
- 8.6 The Council recognises the importance of training in the delivery of high-quality services. Officers are required to undertake mandatory Anti -Theft, Fraud and Corruption training when they join the authority (Fighting Fraud in Local Government) in addition to internal training delivered by the Corporate Fraud (Key Policies & Procedures V2 December 2020).
- 8.7 All new colleagues will receive training on fraud identification and reporting, particularly with regard to prevention of social housing fraud and council tax support/discount fraud, as part of their induction process.

Members

- 9.1 Members are required to operate within:
- The Council Constitution;
 - Government legislation;
 - the Members' Code of Conduct



- the Protocol on Member-Officer Relations;
- the Council's Contract Regulations /Financial Regulations;
- the Procedural Guidance for Planning and Licensing.

9.2 The above matters are specifically addressed in the Member Toolkit. All Members are required by the Localism Act 2011 to register pecuniary and other interests to the Monitoring Officer and to keep that information up to date.

9.3 These matters listed above are supported by briefings received by new Members after election. - This responsibility belongs to Democratic Services.

9.4 **The Chief Finance Officer has** responsibility for:

- risk management issues and making any recommendations therein;
- the overview of the Council's Whistleblowing Policy;
- the overview of the Council's Anti-Theft, Fraud and Corruption Policy;

Systems

10.1 The Council has in place Contract Regulations and Financial Regulations that give Members and officers clear instructions, or guidance, as to carrying out the Council's functions and responsibilities. The contents of these documents should be brought to the attention of all colleagues.

10.2 The Chief Finance Officer has a statutory duty under Section 151 of the Local Government Act 1972 to ensure that there are proper arrangements in place to administer the Council's financial affairs and safeguard Council assets.



10.3 The Internal Audit planning process incorporates a risk-based approach to planning audits, which considers the risk of fraud. This will help in determining the frequency of audits and the areas to focus attention on.

10.4 All of the Council's systems will incorporate, as far as is practicable, efficient and effective internal controls. The adequacy, appropriateness and effectiveness of internal controls will be independently reviewed by Internal Audit as part of their programme of work. Any weaknesses identified in internal control will be reported to management whose duty it will be to address and respond to all the issues raised.

Fraud Risk Assessment

11.1 The Council will maintain a Corporate Fraud Risk Assessment document (FRA) to effectively identify, describe and assess individual fraud risks and to develop these into a comprehensive fraud risk assessment. The FRA will include evaluation of mitigating controls, including understanding their limitations in order to proactively identify the Council's vulnerabilities to both internal and external fraud. In order to support the FRA, Heads of Service shall ensure that fraud prevention and detection is built-in to the design of any Council procedure or system (including digital services) so that integrity is maintained through system and procedure design. Such controls need to be effective and appropriate and proportionate for the procedure or system.

11.2 For example, with regard to raising a purchase order. A requisition is raised by a requisitioner, and a separate authorised officer provides approval.

Prevention, detection and investigation

12.1 The Council's systems should, where possible, incorporate internal control features that are designed such that theft, fraud, bribery and corruption should



not be possible without collusion. It is acknowledged that this will not eradicate fraud and error in systems. Dishonest acts can still be committed and agreed procedures circumvented.

12.2 The Council's Financial Regulations place a responsibility on certain officers to notify the Chief Finance Officer immediately of any irregularity or suspected irregularity.

12.3 The Chief Finance Officer will decide the initial action to be taken and determine the most appropriate person to undertake it (e.g. Internal Audit, the Corporate Fraud Manager, or another suitably trained person). In exceptional circumstances, where an allegation involves the Chief Finance Officer, the Chief Operating Officer will assume this role. In any event Internal Audit will be notified in all instances where fraud is suspected.

12.4 Depending upon the nature of any irregularity, Internal Audit/the Corporate Fraud Manager will work closely with management and other agencies, such as the Police, to ensure that all matters are investigated thoroughly and reported upon.

12.5 The Council will participate in the Cabinet Office National Fraud Initiative to share data for the purposes of detecting fraud and error and any local data matching exercises approved by Leadership Team.

Awareness and Training

13.1 The Council supports the concept of Anti-Theft, Fraud, Bribery and Corruption training for Members, Colleagues and employees to ensure that their responsibilities and duties are current, and their understanding reinforced.



13.2 The Procurement Team will act to ensure that those organisations that work with the Council to deliver services are made aware of the Council's strong Anti-Theft, Fraud, Bribery and Corruption policy and process, including their Whistleblowing Policy and process to report suspicions.

Redress and sanction

14.1 If the investigation indicates improper behaviour by an officer. Corporate Fraud may investigate allegations and/or initiate the Council's Disciplinary Policy and Procedure. The Council may involve the Police where serious and/or organised fraudulent or corrupt acts are discovered. This will be a matter for the Chief Finance Officer to decide in consultation with other relevant parties. Where fraud is found it will constitute as Gross Misconduct, as defined within the Council's Disciplinary Policy, and may result in dismissal.

14.2 If the investigation suggests improper behaviour by a Member, the procedures of the Council's Constitution, including relevant Codes or Protocols, will be followed.

14.3 If the investigation reveals theft, fraud, bribery or corruption by another person or organisation, the Council will take whatever remedial action it considers relevant to the circumstances, including instigating criminal or civil legal proceedings where appropriate.

Monitoring

Who
Leadership Team and S151 Officer



Audit and Corporate Governance Committee
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Head of Internal Audit

Corporate Fraud Manager

15.1 The Policy will be monitored, reviewed and revised by stakeholders of the Council.

The Policy will be reported to the Audit and Corporate Governance Committee periodically to highlight developments and changes.

Progress against the policy and updates will be noted in the annual report to the Committee.

Annex

Annex A – Fighting Fraud Locally

Fighting Fraud and Corruption Locally 2020 is the updated counter fraud and corruption strategy for local government. It provides a blueprint for a coordinated response to fraud and corruption perpetrated against local authorities with the support of those at the top.

Local authorities continue to face a significant fraud challenge and while the official figures are dated the argument about protecting funds and vulnerable people remains.

The National Fraud Authority estimated local authorities face the threat of £2.1bn fraud in a year in 2013. In fact, the Annual Fraud Indicator produced by Crowe Clark Whitehill estimates that figure may be as high as £7.8bn in 2017, out of a total of £40.4bn for the public sector as a whole). The Government's Economic Crime Plan states that the numbers of fraud offences rose by 12% during 2018 to 3.6 million – constituting a third of all crimes in the UK.



Annex B – Nolan Committee

The Seven Principles of Public Life are the basis of the ethical standards expected of public office holders. They apply to both officers and members and are included in our Local Code of Governance.

<i>Selflessness</i>	Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.
<i>Integrity</i>	Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.
<i>Objectivity</i>	In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards or benefits, holders of public office should make choices on merit.
<i>Accountability</i>	Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.
<i>Openness</i>	Holders of public office should be as open as possible about all the decisions and actions that they take. They should give



	reasons for their decisions and restrict information only when the wider public interest clearly demands.
<i>Honesty</i>	Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.
<i>Leadership</i>	Holders of public office should promote and support these principles by leadership and example.

Annex C – Related policies

- Enforcement and Inspection Policy
- Whistleblowing Policy
- Recruitment & Selection Procedures
- Disclosure and Barring Service (DBS) (formally CRB) Policy
- Contract Regulations
- Financial Regulations
- Officer Code of Conduct
- Member Code of Conduct
- Disciplinary Policy & Procedure
- Protocol on Member – Officer Relations
- Procedural Guidance for Planning and Licensing
- Member Toolkit
- Disclosure Policy



Annex D – Housing Benefit and Local Council Tax Support

The Council shall make provisions to prevent, detect and punish instances of fraud committed against South Cambridgeshire District Council, including Social Housing Fraud and Council Tax Support/discount Fraud.

A robust verification process will be operated in accordance with national guidelines to verify the identity of claimants and eligibility to benefits.

The facility to report suspicions of fraud will be made available through the Council's website. Fraud can also be reported confidentially over the telephone to Customer Services.

The Council will maintain a suitably resourced investigation team to detect and investigate all fraud reports against South Cambridgeshire District Council. The Council's Professional Development processes will be actioned to ensure that team members are fully trained in the law relating to fraud investigation, national guidelines, good practice and internal procedures. The team may undertake investigation of other types of fraud if requested to do so.

Any employee with concerns about a potential benefit fraud may speak in confidence to the Corporate Fraud Manager or the Benefits Manager.

Investigation officers will be given authorisation under the scheme of delegations to investigate offences of fraud against the Council.

An interview room meeting the standards required by the Police and Criminal Evidence Act shall be made available to conduct formal recorded interviews held under caution. Health and Safety risk assessment will be undertaken, by the relevant officer, prior to operational activity post CV19 pandemic. Where the law allows, and it is considered both proportionate to the alleged crime and an effective use of



resources covert surveillance will be used to detect crimes and compile evidence. Sound and image recording equipment may be used to gather evidence during such surveillance. Covert surveillance will only be conducted when Judicial Approval has been obtained and following a risk assessment of safety and collateral intrusion.

Proper records will be kept of all surveillance and authorisations and will be made available to the Investigatory Powers Commissioner's Office upon request.

The Council will enter into a Joint Working Agreement with the Department for Works and Pensions, and work jointly with other local authorities, the police and other agencies to investigate and prevent fraud.

The Council will refer to relevant Corporate Policy's to ensure that action is taken and is proportionate and consistent, according to the Public Interest Test.

The names and address of those individuals convicted of fraud will be publicised where it is considered to be in the public interest. In particular where the publication will serve as a deterrent to others either engaged in or considering a similar course of conduct, or where it will raise public awareness of fraud and the mechanisms for reporting suspicions.

The Fraud Manager will make regular reports of the Council's counter fraud performance to the lead member for Finance.

The Council will participate in data matching through the Housing Benefit Matching Service and National Fraud Initiative and will subscribe to the National Anti-Fraud Network.



Annex E – Bribery Risk

The Bribery Act 2010 came into force on 1 July 2011 and places additional requirements on ‘commercial organisations’. Whilst the Council is not a ‘commercial organisation’ in terms of its normal local authority activities, guidance issued by the Chartered Institute of Public Finance & Accountancy (CIPFA) and the National Crime Agency (NCA) states that a court would view a local authority as a relevant organisation for the purposes of the Act. It is important therefore that the Council should have regard to the principles of the Act in the conduct of its activities and its policies and procedures, to ensure that it does not fall foul of the legislation.

The [Bribery Act 2010](#) makes it an offence to offer, promise or give a bribe (Section 1). It also makes it an offence to request, agree to receive, or accept a bribe (Section 2). Section 6 of the Act creates a new separate offence of bribing a foreign public official. There is also a corporate offence under Section 7 of failure by a commercial organisation to prevent bribery.

Our [Officers’ Code of Conduct](#) explains that the Bribery Act 2010 replaces the offences at common law and the Prevention of Corruption Acts with two general offences and prohibits the offering, giving, soliciting and acceptance of money or other advantage in order to induce or reward the improper performance of public and other functions.

The Act extends to all persons associated with the Council, including employees at all levels and grades, those permanently employed and temporary agency colleagues; Members (including co-opted or external Members); suppliers; contractors; partners; volunteers and consultants.

The first offence covers the offering, promising or giving of an advantage (broadly, offences of bribing another person).



The second deals with the requesting, agreeing to receive or accepting of an advantage (broadly, offences of being bribed).

Receiving a bribe (a potential example):

A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

If the matter is dealt with in the Magistrates' Court and a person is found guilty of an offence under the Act, they are liable to imprisonment for a term not exceeding six months, or to a fine not exceeding the statutory maximum, or to both.

If the matter is so serious that it can only be tried before a jury and a person is found guilty of an offence under the Act, they are liable to imprisonment for a term not exceeding ten years, or to a fine, or to both.

Bribery is a criminal offence. The Council does not, and will not pay, offer, or request bribes to anyone for any purpose, nor does it or will it accept or receive bribes or improper inducements from anyone for any purpose. To use a third party to channel bribes to others is also a criminal offence.

The Council is committed to the prevention, deterrence and detection of bribery and has a zero-tolerance attitude towards bribery. There is an expectation and requirement that all individuals and organisations associated in whatever way with the Council will act with honesty and integrity and that Council employees at all levels, and Councillors, will lead by example in these matters.



Areas of the Council's business that could be exposed to the inherent risk of bribery include:

- Procuring of supplies, goods, or services.
- Awarding concessions, grants, and licenses.
- Approving planning applications.
- Selling or letting commercial properties.
- Cancelling liabilities (e.g., business rates, debtors).
- Allocating housing.
- Recruiting colleagues.
- Determining the course of enforcement action.

This is not an exhaustive list but sets out some of the areas where there may be a risk of bribery arising.

This Policy does not change the Council's policy on gifts & hospitality, which is set out in the Officers' Code of Conduct.