

COUNTER FRAUD PLAN 2025

The Action Plan is referenced to the external document “Fighting Fraud and Corruption Locally” (2020) which the current strategy is based on. This covers the five aspects of:

- Govern
- Acknowledge
- Prevent
- Pursue
- Protect

Ref	Action Required	Target Date	Leads	Activities
1...GOVERN				
Having robust arrangements and Executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.				
1.1	Monitor developments to ensure the counter fraud framework remains compliant with best practice and relevant legislation and regulations	Ongoing	Cabinet Audit Committee Executive Directors Chief Internal Auditor	Council will maintain a clear zero tolerance to fraud and corruption. Policies and practices will be updated to reflect any changes, as necessary, to reflect best practice. Audit Committee will receive progress updates during the year about the arrangements in place to protect the Council. This will include any changes required to the Strategy as well as details of outcomes. Systems, process weaknesses or risks identified will be fed back to Departments to manage and mitigate.
2...ACKNOWLEDGE				
Accessing and understanding fraud risks Committing the right support and tackling fraud and corruption Demonstrating that it has a robust anti-fraud response Communicating the risk to those charged with governance.				
2.1	Accessing and understanding fraud and the fraud risks in	Ongoing	Chief Internal Auditor Internal Audit	Established fraud risk register to be reviewed as part of corporate risks

COUNTER FRAUD PLAN 2025

	place across the Council		Executive Directors Risk Board Audit Committee	Fraud risks to be developed to cover governance and arrangements in place with third parties, partnerships and trading bodies. Fraud risk awareness to be provided across all Council services and implement / review any e-learning tools available
2.2	Demonstrating robust responses	Ongoing	Monitoring Officer Communication	Inclusion of fraud risks and any actions to reduce within the Annual Governance Statement Communications Team to publicise awareness of fraud campaigns internally / externally.
<p>3...PREVENT</p> <p>Making the best use of information and technology</p> <p>Enhancing fraud controls and processes</p> <p>Developing a more effective anti-fraud culture</p> <p>Communicating its activities and successes</p>				
3.1	Collate and submit data for the National Fraud Initiative the exercise.	January 2025 January 2026	Chief Internal Auditor Investigations Internal Audit Data leads in Departments	Work with services to ensure that suitable privacy notices are in place, and to collect relevant data required for the mandatory exercise. Results from the exercise will be released in early 2025 and throughout the year
3.2	Make the best use of information and technology. Establish a framework to undertake data analysis and matching projects to detect fraud using council data.	July 2025	Internal Audit Procurement Finance Information Governance	Internal Audit will work with other sections in conducting data matching projects in relation to contracts and spend. Review data sharing agreements / protocols to ensure compliance with DPA to maximise use of sharing data
<p>4...PURSUE</p> <p>Prioritising fraud recovery and use of civil sanctions</p>				

COUNTER FRAUD PLAN 2025

Developing capability and capacity to punish offenders Collaborating across geographical and sectoral boundaries Learning lessons and closing gaps				
4.1	Explore local data matching using council tax data to detect fraud and error.	February 2025 onwards	Council Tax Investigations	Council Tax have utilised an external company, Datatank, for project exercise in relation to single person discounts. The results will need to be verified and steps taken to appoint suitable resources for prosecution and recovery of financial losses (interviews under caution / Legal case management / referral to Court for potential prosecution)
4.2	Commence review of 2024/2025 National Fraud Initiative (NFI) outcomes	February 2025 onwards	Investigations Internal Audit Departments	Additional matches will continue to be released as new matches incorporate new external data sets.
5...PROTECT Recognising the harm that fraud can cause in the community Protecting itself and its residents from fraud				
5.1	Conduct a review of Council arrangements to prevent and detect fraud in high-risk areas, as identified in the fraud risk assessment.	December 2025	Chief Internal Auditor Internal Audit	Refresh Fraud Risk Assessment As part of the Internal Audit Plans development this is an ongoing project with relevant services to ensure robust counter fraud measures are in place. Refresh fraud risk register

COUNTER FRAUD PLAN 2025

Specific work plans will cover:

<p>Corporate Initiatives</p>	<p>Investigations Team:</p> <ul style="list-style-type: none"> • Case management system. As part of delivering savings to PCC, a project is in train to move the service away from being hosted on corporate servers to the Cloud. <p>Corporate Services:</p> <ul style="list-style-type: none"> • Single Person Discount project (Datatank)
<p>Counter Fraud Work</p>	<p>Policies and Procedures:</p> <ul style="list-style-type: none"> • Monitoring changes to regulations and guidance, reviewing counter fraud risks, and support to the Council with maintenance of the counter fraud framework. Impact of Economic Crime and Corporate Transparency Act 2023 (offence from 1 September 2025) <p>Trend Analysis:</p> <ul style="list-style-type: none"> • Where available nationally or locally, updates on significant fraud trends and activities will be provided to Corporate Leadership Team / Audit Committee during the year.
<p>Fraud Liaison</p>	<p>Contacts:</p> <ul style="list-style-type: none"> • Investigations will continue to provide a single point of contact for the Department for Work and Pensions, to provide data to support housing benefit investigations • A separate working group will monitor fraud works across other disciplines and meet on an ad hoc basis to share best practice
<p>National Fraud Initiative</p>	<p>Coordinating submission of data for the National Fraud Initiative (NFI) data matching programme and investigation of subsequent matches</p>
<p>Proactive Work</p>	<p>This includes:</p> <ul style="list-style-type: none"> • Raise awareness of counter fraud issues (training to officers / members) • Support and advice on cases which may be appropriate for investigation and advice on measures to deter and prevent fraud. • Data analytics to scrutinise financial spends <p>Internal Audit Plans:</p> <ul style="list-style-type: none"> • Fraud activities to be covered as part of routine audit works. Audit works to include areas relating to third party organisations and partnerships as well as cyber.
<p>Reactive Investigations</p>	<p>Ongoing investigation of suspected fraud affecting the council. This includes feedback on any changes needed to procedures to prevent fraud reoccurring. Covering, but not limited to</p> <ul style="list-style-type: none"> • Welfare funds – benefits linked to DWP; council tax support scheme; single person discounts etc. • Services – for example Blue badge misuse • Internal cases - staffing related matters

COUNTER FRAUD PLAN 2025

Aspirations	Develop appropriate working relationships with local Housing Associations in relation to investigation and prosecution of tenancy fraud
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