

| <b>This report is public</b>                  |  |
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| <b>Counter Fraud Plan Report</b>              |  |
| <b>Committee</b>                              | Accounts, Audit and Risk Committee   |
| <b>Date of Committee</b>                      | 18 March 2026  |
| <b>Portfolio Holder presenting the report</b> | Deputy Leader and Portfolio Holder for Finance, Property & Regeneration Councillor Lesley McLean |
| <b>Date Portfolio Holder agreed report</b>    | 6 March 2026   |
| <b>Report of</b>                              | Assistant Director of Finance, (Section 151 Officer)   |

## **Purpose of report**

This report presents the annual counter fraud plan for 2026/27.

### **1. Recommendations**

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Note the counter fraud plan.

### **2. Executive Summary**

- 2.1 The council's counter fraud service is delivered by Veritau. The counter fraud plan for 2026/27 (contained in appendix 1) should be noted by this committee as part of its responsibility for monitoring the counter fraud strategy, actions and resources, and reviewing the assessment of fraud risks and potential harm to the council from fraud and corruption.

## **Implications & Impact Assessments**

| <b>Implications</b> | <b>Commentary</b>   |
|---------------------|---|
| <b>Finance</b>      | The are no financial implications arising directly from this report. The Counter Fraud Plan is expected to be completed with the budget available to the Council.<br>Michael Furness, Assistant Director of Finance, 27 February 2026   |
| <b>Legal</b>        | The plan identifies a number of action points which will require input from the legal and procurement departments. Legal Services will work with Veritau to help to implement the plan where required.<br>Shiraz Sheikh, Assistant Director of Law, Governance and Monitoring Officer, 5 March 2026 |

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|--|--|---------|----------|------------|
| <b>Risk Management</b>   | There are no risk implications rising directly from this report.<br>Celia Prado-Teeling, Performance & Insight Team Leader, 5<br>March 2026  |         |          |            |
| <b>Impact Assessments</b>  | Positive   | Neutral | Negative | Commentary |
| <b>Equality Impact</b>   |  |         |          | N/A        |
| <b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?               |  | X       |          |            |
| <b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users? |  | X       |          |            |
| <b>Climate &amp; Environmental Impact</b>  |  | X       |          |            |
| <b>ICT &amp; Digital Impact</b>  |  | X       |          |            |
| <b>Data Impact</b>   |  | X       |          |            |
| <b>Procurement &amp; subsidy</b>   |  | X       |          |            |
| <b>Council Priorities</b>  | The counter fraud team seeks to protect council income and assets so they can help fund the objectives of the business plan. The team also supports the council's specific goal to reduce crime which forms part of its overall goal to promote healthy, resilient, and engaged communities. |         |          |            |
| <b>Human Resources</b>   | N/A  |         |          |            |
| <b>Property</b>  | N/A  |         |          |            |
| <b>Consultation &amp; Engagement</b>   | No consultation has been required in the preparation of this report.   |         |          |            |

## Supporting Information

### 3. Background

- 3.1 Fraud is a significant risk to the public sector. Annual losses due to fraud and error are estimated as being as high as £81 billion in the United Kingdom. The council can reduce the impact of fraud by managing fraud risk through robust policy and procedure. It is considered best practice to regularly review fraud risk and strengthen counter fraud arrangements to meet it.

### 4. Details

- 4.1 The 2026-27 Counter Fraud Plan, contained in appendix 1, updates the council's fraud risk assessment, evaluates the counter fraud policy framework, and sets priorities for the development of counter fraud work in the coming financial year. The plan also sets out the outcomes from our review of the council's counter fraud policy framework.

### 5. Alternative Options and Reasons for Rejection

- 5.1 The nature of this report is such that alternative options are not appropriate.

### 6 Conclusion and Reasons for Recommendations

- 6.1 The Accounts, Audit and Risk Committee is recommended to note the 2026/27 counter fraud plan. This is so that it can fulfil its responsibility for monitoring the counter fraud strategy, actions and resources, and reviewing the assessment of fraud risks and potential harm to the council from fraud and corruption. This responsibility is defined in the committee's terms of reference.

### Decision Information

|                                    |     |
|------------------------------------|-----|
| Key Decision                       | N/A |
| Subject to Call in                 | N/A |
| If not, why not subject to call in | N/A |
| Ward(s) Affected                   | All |

### Document Information

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| Appendices |  |
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| <b>Appendix 1</b>  | Counter Fraud Plan 2026/27   |
| <b>Background Papers</b>   | None   |
| <b>Reference Papers</b>  | None   |
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| <b>Executive Director Approval (unless Executive Director or Statutory Officer report)</b> | Assistant Director of Finance (Section 151 Officer), 27 February 2026                    |