



# Borough of Telford and Wrekin

## Audit Committee

Wednesday 27 May 2026

### Annual Corporate Anti-Fraud & Corruption Report – 2025/26

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| <b>Cabinet Member:</b>          | Cllr Zona Hannington - Cabinet Member: Finance, Governance & Customer Services |
| <b>Lead Director:</b>           | Anthea Lowe - Director: Policy & Governance                                    |
| <b>Service Area:</b>            | Policy & Governance  |
| <b>Report Author:</b>           | Rob Montgomery - Head of Governance, Audit & Procurement                       |
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| <b>Wards Affected:</b>          | All Wards  |
| <b>Key Decision:</b>            | Not Key Decision   |
| <b>Forward Plan:</b>            | Not Applicable   |
| <b>Report considered by:</b>    | Senior Management Team – 12 May 2026<br>Audit Committee – 27 May 2026          |

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#### 1.0 Recommendations for decision/noting:

It is recommended that Audit Committee:

- 1.1 note the content of the Anti-Fraud & Corruption Annual Report; and
- 1.2 approve the Anti-Fraud & Corruption Policy.

#### 2.0 Purpose of Report

- 2.1 The purpose of this report is to inform members on the anti-fraud and corruption activity in 2025/26 and to provide a copy of the Anti-Fraud & Corruption Policy.

#### 3.0 Background

- 3.1 The Anti-Fraud and Corruption Report and Policy support one of the key elements of good corporate governance – Standards of Conduct. The Council aims to

ensure that all those associated with it maintain high standards of ethics and conduct in public life.

- 3.2 In their report dated 18 November 2024, the National Audit Office estimated that public sector fraud and error cost the taxpayer between £55 billion and £81 billion in 2023/24. The UK Government announced in February 2024 that approximately 40% of crime in the UK is believed to be fraud related. However, a recent report in the House of Lords outlined that only 1% of policing is focused on tackling economic crime. In many organisations fraud goes undetected. The potential loss to fraud and error at every local authority can be significant.
- 3.3 Every pound lost to fraud is a pound that cannot be spent on providing services to the community. With the continued pressure on public finances, it is more important than ever that the Council is focused on preventing fraud from occurring and investigating and pursuing any potential fraud identified.
- 3.4 This report contains information for 2025/26 on counter fraud and investigation activities within Telford & Wrekin Council, driven by the Investigation Team along with Internal Audit, IDT and the work that other Council enforcement teams undertake in tackling certain types of fraud within our communities.
- 3.5 The term fraud is generally used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusions. The Bribery Act 2010 was introduced to update and enhance UK law on bribery. This report covers all financial impropriety including theft or corruption. When the term “**fraud**” is referred to in this report it will refer to all kindred offences of:

- Fraud
- Theft
- Money Laundering
- Bribery
- Corruption
- Conspiracy
- Embezzlement

- 3.6 The Council’s procedures and controls are designed to minimise the opportunity for fraud occurring and to highlight areas where there may be a greater risk of possible fraudulent activity. However, these controls need to be continually reviewed and assessed as the fraud landscape changes. Work undertaken by the Council teams is not just about the savings realised, putting preventative measures in place to reduce the risks is equally if not more important.

#### **4.0 TRANSPARENCY CODE REQUIREMENTS**

- 4.1 The Local Government Transparency Code requires the Council to publish data regarding its fraud arrangements as shown in the table below.

|   | Requirement Description   | T&W Arrangements   |
|---|---|--|
| 1 | Number of occasions the Council have used the powers under the Prevention of Social Housing Fraud Regulations 2014 or similar powers. | The Council manages a small portfolio of social housing, allowing for appropriate anti-fraud awareness to be embedded in everyday practise. The Council has not had cause to use its powers during the past 12 months.   |
| 2 | Number (absolute and FTE) of employees undertaking investigations and prosecutions of fraud   | <p>Currently there is 1 Senior Investigation Officer and 1 Assistant Investigation Officer working in the Investigation Team. This equates to 2 FTE officers undertaking investigations into fraud, theft and other irregularity along with introducing preventative measures to combat fraud, providing training, writing policies and risk assessments.</p> <p>Other Council services undertake fraud prevention activity for example Internal Audit, Public Protection and IDT. These tasks form an ancillary part of an officer's job role and therefore it would be difficult to identify what proportion of their role would be taken up undertaking fraud related work.</p> |
| 3 | Number (absolute and FTE) of professionally accredited counter fraud specialists  | Currently 2 Accredited Counter Fraud Specialists work in the Investigation Team. One officer is also a Financial Investigator accredited by the National Crime Agency.   |
| 4 | Total amount spent by the authority on the investigation and prosecution of fraud   | The cost of the Investigation Team for 2025/26 was £139,663 including all investigation costs. Although a significant portion of this cost relates to supplier and support service costs such as contributions to centralised services like HR and IDT. Also   |

|          |  |   |
|----------|--|---|
|          |  | <p>included in these costs are expenses such as barrister fees for cases that are within the court system.</p> <p>As stated on point 2 above, other areas of the Council undertake investigations, but it is difficult to attribute a cost to this as costs are consumed in overall budgets for each service.</p> |
| <b>5</b> | Total number of fraud cases investigated | See case investigation data in this report.   |

## 5.0 THE INVESTIGATION TEAM

5.1 The Investigation Team, within Governance, Audit and Procurement has responsibility for investigating all matters of fraud and kindred offences referred to in section 5.5 across the authority. The team are also responsible for introducing measures to help prevent the risk of these offences occurring. This includes maintaining the fraud risk register, training staff, providing advice and guidance to service areas on all aspects of fraud prevention, issuing of fraud alerts and producing the relevant policies relating to fraud theft and irregularity. The team works closely with Internal Audit to mitigate fraud risks to the Council.

Summary of the Investigation Team work in 25/26:

- The team identified just under £300,000 in fraud and error due to direct investigations undertaken
- Extensive fraud prevention work continues to be undertaken by the team which prevents the authority being subjected to fraud and kindred offences, but the figures related to this could never be quantified
- The team manage the National Fraud Initiative which resulted in £225,000 of notional savings for the authority
- The team issued 57 national fraud alerts to relevant service areas and blocked over 30 rogue email address and 12 bank accounts associated with criminality.
- Over 300 enquires were undertaken to assist the police in fighting fraud in the community.
- Fraud induction training was provided to over 100 new starters
- Provided Accredited Financial Investigation services for all enforcement teams at the Council.

5.2 The Senior Investigation Officer within the team is the Council's Accredited Financial Investigator. An Accredited Financial Investigator is a specialised enforcement position trained and accredited by the National Crime Agency to investigate financial crimes, such as money laundering and recover assets under the Proceeds of Crime Act 2002.

- 5.3 The Investigation Team also support the Council's Money Laundering Reporting Officer (MLRO) in their role. Initial Suspicious Activity Reports are screened and interrogated by the team before being passed to the MLRO. The team write and maintain the Anti-Money Laundering Policy.
- 5.4 The team also maintain the Speak Up (Whistleblowing) Policy and associated reporting channels on behalf of the authority.
- 5.5 Prevention is the most effective way of combating fraud, and the team look at ways that each service area can reduce their risk of fraud. However, there will always be instances where fraud occurs and needs to be investigated.
- 5.6 A number of complex investigations have been undertaken in 2025/26. Some of these are continuing into the next financial year, due to the complex nature of the criminal and civil investigations and the period of time cases can remain within the criminal justice court system. Each individual investigation that the team have investigated cannot not be outlined in detail in this report although certain significant activity undertaken by the team can be referred to below:
- Potential misuse of direct payments funds relating to adult social care. This case is currently with our Legal Team.
  - A number of investigations have been undertaken in respect Council Tax Single Person discount, Council Tax Support/exemptions and incorrect liability matters. This has resulted in £89,000 worth of actual/notional savings
  - Prosecution of an individual for falsely claiming sick pay through an adult social care direct payment award.
  - Council contractor submitted misleading information to obtain funds from the Council
  - First joint prosecution with the Department for Work and Pensions had identified false claims in relation to Universal Credit and Council Tax Support amounting to over £100,000

## 6.0 Investigation work undertaken in 2025/26

- 6.1 The Investigation Team concluded 117 investigations in 2025/26 with 58 having a positive outcome. This figure does not include 43 open investigations which have been carried over into the next financial year.
- 6.2 Direct fraud identified financial outcomes as a result of the Investigation Team work

| Area  | Financial Outcome |
|---|-------------------|
| Revenues Investigations                             | £89,869           |
| Housing Benefit as result of Revenues investigation | £15,6844          |
| Corporate fraud work                                | £178,441.93       |
| <b>TOTAL</b>  | <b>£283,994</b>   |

6.3 The Investigation Team also manage the National Fraud Initiative (NFI). The 2025/26 exercise has already produced notional savings of £225,000 of fraud and error.

#### **6.4 Preventative work undertaken by the Investigation Team in 2024/25**

6.4.1 There is no way of accurately measuring the consequential effects and indirect savings that occur due to the Investigation Team's prevention work detailed in 7.12.2. If this work was not undertaken, then the loss to the authority would potentially increase year on year. In addition, the successful outcomes of investigations service as a deterrent to those considering committing acts of fraud against the authority.

6.4.2 The Investigation Team's proactive work in 2025/26 included:

- Maintaining and updating the fraud risk register which helps to identify risks across all service areas and details what preventative measures are in place to guard against these risks.
- Providing face to face induction training for new starters. In 2025/26 the team provided induction training to over 100 new starters.
- Providing regular fraud alerts across the authority and to specific service areas based on current local and national fraud risks and trends. The Investigation Team issued 57 national fraud alerts to relevant services areas in 2025/26 to help inform the relevant service area of an emerging fraud risk.
- As a result of the national fraud alerts, together with IDT the team blocked over 30 email addresses that we used in national fraud attempts and a further 12 bank accounts were blocked, protecting Telford and Wrekin Council from the risks of nationwide fraud attempts.
- Providing fraud training to service areas when requested along with updating the online anti-fraud training modules.
- The Investigation Team attended a number of team meetings to offer training to staff, including the Sales Ledger Team.
- Providing recommendations to service areas following fraud investigations
- Working closely with the Internal Audit Team to recognise fraud risks, gaps in processes and understanding in service areas and training needs
- Providing fraud and theft advice to areas when service areas are implementing new policies and procedures
- Offering advice to employees on any aspect of fraud, theft, bribery and corruption.
- Working closely with the Council's Infrastructure Security Specialist on fraud prevention matters relating to cyber-attacks.

6.4.3 The preventative measures that the team have helped put in place across the Council, along with the training, advice and guidance continues to be key in preventing fraud from occurring, reducing the risk to fraud and ultimately saving the Council money. These activities and resulting savings are in addition to the direct savings identified.

- 6.4.4 In October 2025 the Senior Investigation Officer passed the confiscator qualification within the Accredited Financial Investigator role. This now means that confiscation investigations can be undertaken to help establish whether a person has benefited from their criminal conduct, the location of any criminal funds and calculate the available amount in assets that person must pay back. This can help the authority recover substantial funds where the Council has been the victim of financial crime or provide compensation for our customers if they are the victim (such as rogue trader cases).

## **7.0 INTERNAL AUDIT**

- 7.1 Internal Audit has a preventative role in ensuring that adequate systems, controls and procedures are in place to prevent and deter fraud, bribery and corruption. They assist managers in ensuring they have appropriate systems and controls in place that are designed to prevent or reduce the opportunity for fraud. Their annual audit plan includes spot checks and unannounced visits to assist in the detection and prevention of fraud.
- 7.2 All audit assignments have a standard fraud working paper which is used to measure the auditees understanding of fraud in their area, the findings are then forwarded to the Investigation Team to undertake further checks or training.
- 7.3 The Internal Audit Team and the Investigation Team work collaboratively to share information which informs both the audit plan and the work of the Investigation Team.
- 7.4 Internal Audit also provides continuous advice and guidance to managers to assist them in the prevention of fraudulent activity.
- 7.5 Internal Audit adheres to the Global Internal Audit Standards (GIAS) – UK Public Sector which defines their role regarding fraud prevention.

## **8.0 BENEFITS SERVICE**

- 8.1 The overall Housing Benefit and Council Tax Reduction caseload has decreased over the last 12 months, from 13,290 (live cases) on 31 March 2025 to 12,623 as of 31 March 2026.

The reduction is due to a fall in Council Tax Reduction cases due to managed migration to Universal Credit. Universal Credit was introduced for new claims and those with certain changes in their circumstance since 14 November 2018. From April 2024 the next phase of Universal Credit began, called managed migration. This is where existing working age customers in receipt of six legacy benefits, including Housing Benefit, have been contacted by the Department for Work and Pensions (DWP) and given three months to make a claim for Universal Credit.

The DWP brought forward the date for completion of managed migration to 31 March 2026, which they have largely achieved with only a very small number of customers left to migrate over to Universal Credit. The Council retains responsibility for Council Tax Reduction and Housing Benefit for pensioners,

Council provided temporary accommodation and specified accommodation. The latter is a complex area that has an ever-increasing demand on the service.

- 8.2 Telford & Wrekin Council initially signed up to the DWP’s Housing Benefit Award Accuracy Initiative from October 2021. From 2022/23 the initiative became mandatory.

The initiative involves completing Housing Benefit Matching Service (HBMS) matches on cases where DWP data does not match local authority data and undertaking full case reviews on customer’s circumstances.

In 2025/26 the DWP required Local Authorities to review pension age customers who are not in receipt of Pension Credit. A total of 910 reviews and 73 HBMS data matches were completed in 2025/26.

- 8.3 The Benefits Team continues to review changes in earnings and occupational pensions received from the Department for Work and Pensions via their Verification of Earnings and Pensions (VEP) alerts. These alerts notify us when there may have been a change in the customer’s earnings or pension. The number of alerts has reduced due to managed migration to Universal Credit. The Benefits Team have also reviewed cases as part of the government’s National Fraud Initiative.

- 8.4 The DWP continue to provide data, and the Council obtains most of the change of circumstances via their daily downloads and data matches. However, it remains the customer’s responsibility to notify us of any changes. Below is a table detailing the intervention work undertaken within the Benefits Service.

|   |             |
|---|-------------|
| Number of Verification of Earnings and Pensions Undertaken                                    | 275         |
| Number of Full Case Reviews Undertaken (as part of Housing Benefit Award Accuracy Initiative) | 910         |
| Projected Annual Council Tax Reduction Saving   | £83,297.76  |
| Overpaid Housing Benefit  | £297,866.28 |

## 9.0 CYBER FRAUD

- 9.1 As a Council we have numerous technical controls in place to counter or prevent cyber fraud such as email security gateways and antivirus products. These help to prevent or mitigate malicious activity from ‘actors’ such as crime groups who use techniques such as phishing or ransomware to conduct criminal activity in an attempt to encrypt, disrupt or steal and leak data with the intent of getting a payment.

- 9.2 The Council has not had any Distributed Denial of Service Attacks (DDOS) during 2025/26; we continue to operate preventative measures in this space. The Council continues to develop its technical defences to help prevent cyber-attacks.

- 9.3 Working with the Investigation Team, any email addresses that have been identified, through national fraud alerts, as being used in attempted and successful

fraud attacks on other councils are blocked from being able to access any service at Telford & Wrekin Council.

- 9.4 During 2025/26 the Council continue to use the Protective Domain Name Service (PDNS) from the National Cyber Security Centre. This system prevents access to domains which are known nationally to be malicious.
- 9.5 During 2025/26 the Council had 3,771 malicious emails reported to IDT, 45 of the most sophisticated were reported to a 3<sup>rd</sup> party service to assist with centralised blocking.

## **10.0 FIGHTING FRAUD IN THE COMMUNITY**

- 10.1 The Investigation Team has a close working relationship with West Mercia Police Intelligence Team. A service level agreement (SLA) exists which facilitates the sharing of data for the prevention and detection of crime. The team assist the Police on a regular basis in a variety of matters under this agreement. This is an important partnership in helping the fight against crime in the local community, some of which will include matters of fraud and theft that fall under the Police's jurisdiction.

West Mercia Police have stated that this information sharing is invaluable and saves thousands of pounds each year. On occasions, information received from the Police may lead to investigations being conducted by the Investigation Team which otherwise may have not taken place. In 2025/26, the team processed over 300 enquiries to support West Mercia Police under this agreement. This is a great example of a joined-up approach to tackle crime in the local community.

- 10.2 An officer from the Investigation Team is also part of a group with the Police and partnership agencies that looks at data sharing to tackle crime in the community.
- 10.3 The authority's other enforcement teams, which includes Trading Standards, Licensing, Night-time Economy, Planning Enforcement, The Health Protection, Environment Enforcement and Private Sector Housing, play a significant role in delivering the Council's response to business and individual fraud in the borough.

Many of the responses are based around statutory responsibilities refined to provide effective detection and countermeasures in respect to fraud. These services are not restricted as to whom its officers may investigate and are constrained only by the limitations of the statute under which an investigation is being conducted. These services actively engage in the Multi Agency Targeted Enforcement (MATES) across a wide variety of settings and support the wider serious and organised crime agenda.

- 10.4 All teams, through the course of their routine work, may come across irregularities. Where these irregularities are outside any enforcement team's remit these are referred to agencies such as UK Border Force, Driving & Vehicle Licensing Agency, HM Revenues & Customs, Insurance Fraud Bureau, Police and internal service areas such as the Investigation Team and Revenues and Benefits Service.

## **11.0 Health Protection**

11.1 Fraud can occur in a number of areas that the Health Protection team covers. The prevention and detection of unfit and debased food through inspection, sampling and intelligence is part of the team's role. Members of the public can use an online portal to report any concerns that they may have.

11.2 In 2025/26 the Food Health & Safety Team from Health Protection undertook a project to look at pizza topping authenticity. Samples of pizza cheese were analysed to see if they matched the label description at premises across the Borough . All the samples taken were satisfactory .

11.3 Fraudulent use of health and identification marks is another area that the team investigate. All approved premises within the borough are checked to ensure they are applying the health mark appropriately when they are inspected. Inspectors will routinely check for health marks on imported products of animal origin in retail establishments.

## **11.4 Licensing and Night-time Economy Service**

11.4.1 Within the Licensing Service there are a number of areas with the potential for fraud. Licensing applications/permits details are checked at the initial application stage, and then throughout the lifecycle of the licence/permits to ensure compliance.

### **11.4.2 Street trader consents**

- Prevention and detection of the illegal transfer or sub-letting of street trader consents by checking details of applicants and compliance visits undertaken.
- Ensuring application details are correct including National Insurance Numbers/ DOB etc
- Applications are circulated to the responsible authorities, including the Police, for background checks.

### **11.4.3 Taxi licensing**

- Validating applications are completed accurately, with all information checked and verified. Applications must be signed by the applicant to confirm that the information provided is true and accurate; submission of false information may result in refusal of the application and/or prosecution.
- Ensuring licensed vehicles are correctly insured with documents being verified by officers to ensure that insurance certificates have not been altered and only driven by a Telford Council licensed driver.
- Ensuring taxi drivers submit tax conditionality checks and current DBS certificates as part of their application/renewal process. There have been occasions whereby an applicant has submitted incomplete documentation, such as not declaring all known names on their DBS certificate.

#### 11.4.4 Scrap metal licensing

- Joint working with police to detect illegal trading in stolen vehicles, other stolen metal items such as copper cabling, lead and catalytic convertors.
- Tax check code required before we can grant a licence.

#### 11.4.5 Street Collections, charity collections

- Applicants must give details of the charity and authorisation to show that they can collect on their behalf, to help identify fraudulent collections
- Within 30 days of the end of the collection a return form showing details of the monies collected must be completed and returned to the Council

#### 11.4.6 Gambling Act

- An annual program of compliance audits is conducted at licensed premises to ensure adherence to licensing conditions.
- Submission of annual statistical returns to the Gambling Commission to ensure compliance with anti-money laundering (AML) regulations and other necessary policies, which are regularly updated to reflect the latest requirements.

### 11.5 Trading Standards Service

11.5.1 The Trading Standards Service enforces specific pieces of Consumer Protection legislation that contribute to the tackling of fraud and fraudulent trading across the borough. Due to the correlation between certain consumer protection offences with offences under the Fraud Act 2006, Trading Standards will look to prosecute for fraud where it is the most appropriate charge.

11.5.2 In 2025/26, Trading Standards have once again been heavily involved in work tackling the supply of counterfeit and illicit tobacco and vapes. As a result of this work, one premises has closed down and been evicted by the landlord, with work ongoing to deal with similar businesses in the Borough who exist primarily to sell such products.

11.5.3 Following referrals from colleagues in Licensing, the team has also begun investigations into individuals running a business buying and selling pet animals without holding necessary licenses. The scale of the operation suggests a fraudulent business may be being operated. Enquiries are ongoing, with valuable input from the Accredited Financial Investigator.

## 12.0 PUBLICITY

12.1 Publicity of any cases is important as a deterrent. The Investigation Team and other enforcement teams use Corporate Communications to issue press releases and social media to alert the public and inform businesses about relevant campaigns, interventions and prosecutions. The press releases are also published on the Council's website.

- 12.2 When any significant investigation occurs then the relevant Director and Cabinet Member are briefed accordingly. Any lessons learnt are shared within the relevant members of staff and recommendations put forward to help prevent such matters occurring again.
- 12.3 Where allegations of internal frauds have been investigated and procedures and controls are changed the lessons learnt will be shared across the Council through the staff news, bulletins and in management meetings, if appropriate to do so.

### **13.0 TRAINING AND AWARENESS**

13.1 The Council ensures that both members and officers are aware of their responsibilities in respect to the Council's Anti-Fraud and Corruption Policy. This is achieved through a variety of measures including:

- New starters receiving a face-to-face induction program which includes training from the Investigation Team every quarter. Training also includes a section on cyber security and cyber fraud
- Online training courses being available for all staff on fraud, theft, bribery, cyber security/fraud and corruption along with money laundering.
- Internal Audit recommending relevant teams undertake the online fraud or money laundering training as part of audit recommendations.
- The Investigation Team attending service area team meetings when a need is identified or when requested, to discuss prevention and detection of fraud, theft, bribery and corruption.
- The Investigation Team providing specific training to services areas when the need arises.
- Regular fraud awareness being provided through corporate communication channels and staff news
- Regular national alerts being sent to affected service areas which helps increase staff awareness.
- Copies of all relevant policies, such as the Fraud Response Plan the Speak Up (Whistleblowing) Policy and any other relevant policy being available on the intranet.
- Guidance being provided by Internal Audit when work is undertaken in a service area.
- Regular cyber threat alerts being issued by IDT.

### **14.0 CHALLENGES FOR 2026/27**

14.1 The threat of fraud and related offences against the authority continues to grow. The work of the Investigation Team each year highlights more service areas that are identifying fraud attempts and risks. Although there is a separate anti-money laundering policy it is recognised that the two types of offences go hand in hand. Fraud is the most common form of criminality in the UK and public services are actively targeted. There is no financial safety net, and any financial loss will impact the Council's ability to provide services. Therefore, the Council's response cannot just be reactive.

14.2 The main challenge for 2026/27 continues to be the financial constraints the authority is facing which challenges resource levels across the Council.

14.3 The expanding of the Accredited Financial Investigator role is an extremely exciting and beneficial service for Telford and Wrekin Council, not just for the authority's enforcement teams but for the authority as a whole. However, this could have an impact on the resources of the Investigation Team itself.

## **15.0 ANTI-FRAUD & CORRUPTION POLICY UPDATE**

15.1 The Anti-Fraud and Corruption Policy has been reviewed, updated and is brought to committee for review this year. The policy was last reviewed in 2025 and is required to be reviewed every two years. A number of minor amendments have been made which is why the policy has been reviewed again this year.

## **16.0 Alternative Options**

16.1 Audit Committee having oversight of the details set out in the report form a key part of the Council's assurance framework. Without which, there would be little Member oversight.

Members could choose not to approve the policy but refreshing the policy is considered to be a good governance practice.

## **17.0 Key Risks**

17.1 Having a policy which sets out the Council's anti-fraud and corruption culture and associated procedures assists in the management of the risk of fraud and corruption against the Council.

## **18.0 Council Priorities**

18.1 The policy supports all corporate priorities and good corporate governance demonstrating the Council's desire to ensure sound conduct and ethical procedures for all those associated with the Council and its service delivery. Monitoring the policy provides the opportunity to identify if there are any changes required or additional areas of activity.

## **19.0 Financial Implications**

19.1 Costs associated with the anti-fraud and corruption work outlined in this report are met from the Council's base budget. This includes staffing costs, training, marketing and promotion costs, stationery and any postage.

The report highlights identifiable financial recoveries and avoided losses, alongside increasing fraud risks and ongoing resource pressures. This indicates both the value of counter-fraud activity and the underlying exposure to potential financial loss, reinforcing the need for continued investment in prevention, strong financial controls and ongoing monitoring as part of the Council's financial resilience.

## **20.0 Legal and HR Implications**

20.1 The Accounts and Audit Regulations 2015 require the Council to ensure ‘that the financial management of the body is adequate and effective and that the body has a sound system of internal control’. The anti-fraud documents help to fulfil this requirement.

The Council has full regard to relevant legislative requirements, including but not limited to:

- The Fraud Act 2006
- Theft Act 1968
- Bribery Act 2010
- Section 151 Local Government Act 1972
- Section 5 Local Government & Housing Act 1989
- Contracts Regulations 2015
- Accounts and Audit Regulations 2011
- The Council Tax Reduction Schemes (Detection and Enforcement) (England) Regulations 2013
- Local Government Finance Act 1988
- Regulation of Investigatory Powers Act 2000
- Terrorism Act 2006
- Proceeds of Crime Act 2002
- Police and Criminal Evidence Act 1984
- Companies Act 2006
- Localism Act 2011
- The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017

## **21.0 Ward Implications**

21.1 There are no specific ward implications related to this report. The work of the Investigation Team encompasses all the Council’s activities across the Borough and therefore it operates within all Council Wards detailed in the Parish Charter.

## **22.0 Health, Social and Economic Implications**

22.1 There are no health, social or economic implications directly arising from this report.

## **23.0 Equality and Diversity Implications**

23.1 Transparency supports equalities and demonstrates the Council’s commitment to be open and fair.

## **24.0 Climate Change, Biodiversity and Environmental Implications**

24.1 There are no direct climate change and environmental implications arising from this report.

**25.0 Background Papers**

1 None

**26.0 Appendices**

A Anti-Fraud & Corruption Policy

**27.0 Report Sign Off**

| <b>Signed off by</b> | <b>Date sent</b> | <b>Date signed off</b> | <b>Initials</b> |
|----------------------|------------------|------------------------|-----------------|
| Legal                | 05/05/2026       | 05/05/2026             | RP              |
| Finance              | 05/05/2026       | 07/05/2026             | KP              |