

## Counter Fraud Strategy Action Plan 2024/25 to 2025/26

Counter Fraud Action Plan				
No	Action	Responsible	Target Date	Progress/Comments
<b>1. Govern</b>				
1.1	<b>Establish Fraud Awareness and Education:</b> Introduce regular updates aimed at management teams and develop learning modules for all staff and Elected Members to raise awareness of fraud and corruption risks.	Counter Fraud Investigator	31 March 2025	
1.2	<b>Implement Counter Fraud Framework:</b> Refresh and renew all fraud policies and procedures under a comprehensive Counter Fraud Framework.	Audit Manager	31 March 2025	
1.3	<b>Set Resilience Goals:</b> Identify and approve specific goals for the organisation's resilience to fraud and corruption risks.	Chief Internal Auditor	31 March 2025	
1.4	<b>Enhance Communication and Whistleblowing Mechanisms:</b> Propose a plan to communicate the potential harm from fraud to all stakeholders and evaluate the effectiveness of the Council's whistleblowing arrangements, implementing improvements where necessary.	Chief Internal Auditor/ Chief Legal Officer	31 March 2025	
1.5	<b>Reporting:</b> enhance reporting processes for counter fraud through the Council's governance framework.	Chief Internal Auditor	31 March 2025	
<b>2. Acknowledge</b>				
2.1	<b>Fraud Risk Assessment and Resource Utilisation:</b> Develop a detailed fraud risk assessment in collaboration with SLB and review available Counter	Counter Fraud Investigator/	31 March 2025	

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	Fraud resources to ensure optimal utilisation.	Audit Manager/ Chief Internal Auditor		
2.2	<b>Resilience Goals and Risk Management Practices:</b> Identify specific goals for the organisation's resilience to fraud and corruption risks and establish embedded risk management practices as the key to effective controls.	Audit Manager	31 March 2025	
2.3	<b>Addressing fraud and corruption risks:</b> Identify actions to address key fraud and corruption risks and consider proactive measures for fraud detection and assurance. Develop a fraud risk register based on the output from the fraud risk assessments.	Strategic Leadership Board	31 March 2026	
2.4	<b>Strategy Delivery and Performance Monitoring:</b> Establish arrangements for regular accounting of the strategy's delivery, enabling performance monitoring and accounting for significant deviations from the strategy.	Chief Internal Auditor	31 March 2026	
2.5	<b>Resources:</b> Deploy the appropriate resources to deal with the level of fraud risk identified.	Executive Director of Corporate Resources and Customer Services	31 March 2026	
<b>3. Prevent</b>				
3.1	<b>Partnerships and Collaborations:</b> Develop and enhance relationships with Enforcement Partners and Local Authority neighbours. Identify organisations to work closely with to help prevent fraud risks.	Counter Fraud Investigator	31 March 2026	

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3.2	<p><b>Internal Controls and Audit:</b></p> <ul style="list-style-type: none"> <li>Will develop a fraud internal control framework to help prevent fraud occurring and/or to aid early detection.</li> <li>The counter fraud team will undertake ad hoc reviews using NFI data and other information to identify whether fraud has taken place against the organisation and to assess the effectiveness of the fraud internal controls.</li> <li>Will be an annual counter fraud audit undertaken by the internal audit team.</li> </ul>	Audit Manager/ Chief Internal Auditor	31 July 2025	
3.3	<p><b>Innovative Review:</b> Consider innovative projects around data sharing with other authorities. We will continue our involvement with the NFI. Review the benefits of fraud forums and benchmarking groups. Will be a range of responses and actions appropriate for the organisation's risks.</p>	Counter Frud Investigator	31 March 2026	
3.4	<p><b>Publicity and Communication:</b> Improve publicity by refreshing information on websites, ensuring regular communication of fraud risks, and enhancing the use of social media. Publicise the organisation's anti-fraud and anti-corruption activities, commitment, and outcomes of successful cases to staff, contractors and customers.</p>	Counter Fraud Investigator	31 March 2025	
<b>4.1 Pursue</b>				
4.1	<p><b>Proactive Programme Development:</b> Develop a targeted proactive programme of Counter Fraud activities based on identified risks from the Fraud Risk Assessments.</p>	Counter Fraud Investigator	31 March 2025	
4.2	<p><b>Collaborative Efforts:</b> Develop a programme for closer collaboration with entities such as the Department for Work and Pensions (DWP), Police, etc.</p>	Counter Fraud Investigator	31 Dec 2026	

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4.3	<b>Sanctions Policy and Approach:</b> Develop a Corporate Sanctions Policy and consider the organisation's overall approach to sanctions, including the prosecution of offences. Different approaches may be applied for different types of fraud.	Chief Monitoring Officer and Chief Personnel Officer	31 March 2026	
4.4	<b>Case Management and Loss Recovery:</b> Develop procedures for raising cases and feeding them into reporting mechanisms. Set out the organisation's overall approach to the recovery of losses resulting from fraud, including the potential recovery of investigation costs.	Audit Manager	31 March 2026	
<b>5. Protect</b>				
5.1	<b>Formulate a Fraud Response Plan:</b> Create a comprehensive plan to address fraud, outlining the roles and responsibilities of employees, managers, and the public in case of suspected fraudulent activities.	Counter Fraud Investigator	31 March 2025	
5.2	<b>Leverage Legal Powers and Collaborate:</b> Utilise all legislative powers available to the Council for prosecution, enforcement of penalties and civil recovery. Consider collaboration with other Local Authorities for effective implementation.	Counter Fraud Investigator/ Audit Manager	31 March 2026	
5.3	<b>Establish a Reviewing Body and Link Objectives:</b> Determine a responsible body for reviewing the strategy's performance and making recommendations. Align this strategy with the organisation's overall business objectives and the goal of enhancing resilience to fraud.	Chief Internal Auditor	31 March 2025	
5.4	<b>Assign Responsibilities:</b> Designate an individual with the primary responsibility for executing the strategy, along with others, who have the appropriate skills and competence, will play significant roles in its implementation.	Chief Internal Auditor	31 March 2025	
5.5	<b>Review:</b> A review of the Counter Fraud framework	Audit	31 March 2025	

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	and its implementation to be undertaken by Internal Audit as part of the annual audit plan.	Manager/ Chief Internal Auditor		