

**REPORT TO:** Audit and Governance Board

**DATE:** 18 March 2026

**REPORTING OFFICER:** Director of Finance

**SUBJECT:** Anti-Fraud and Corruption Plan – 2026/27

**PORTFOLIO:** Corporate Services

**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 This report provides details of the annual anti-fraud and corruption plan for 2026/27, which outlines the Council's operational approach to preventing, detecting, and responding to fraud and related irregularities.

The report is intended to provide assurance to the Board that the Council continues to take a proactive and coordinated approach to managing fraud risks and promoting integrity across its operations.

## **2.0 RECOMMENDATIONS:**

**The Board is asked to approve the Annual Fraud Plan 2026/27.**

## **3.0 SUPPORTING INFORMATION**

### **3.1 Anti-Fraud and Corruption Plan 2026 - 2027**

The Annual Anti-Fraud and Corruption Plan (Appendix 1) details the Council's operational approach to managing fraud and related irregularities. It supports the objectives of the Counter Fraud Strategy 2025 - 2030 and aligns with national guidance, including the principles set out in the *Fighting Fraud and Corruption Locally (FFCL) strategy*.

The Plan sets out a structured programme of activity designed to address fraud risks across the organisation. It ensures that counter-fraud efforts are targeted at areas of highest risk, supports the delivery of corporate priorities, enables effective resource allocation, and establishes a framework for monitoring performance.

A detailed programme for 2026/27 is included, featuring proactive fraud detection work scheduled for the year. Plans for future activity are also outlined and will be updated annually in line with the outcomes of the Council's fraud risk assessment.

### **3.2 Governance and Oversight**

In accordance with the Council's Constitution, the Audit and Governance Board holds delegated responsibility for oversight of counter-fraud and corruption matters. Specifically, the Board is tasked with:

- Reviewing the assessment of risks and potential harm to the Council from fraud and corruption
- Reviewing, approving and monitoring the Council's counter-fraud policies and strategies, counter-fraud activity, and associated resourcing

#### **4.0 POLICY, FINANCIAL AND OTHER IMPLICATIONS**

- 4.1 The Council's commitment to robust anti-fraud and corruption arrangements is reflected in the development and implementation of the Counter Fraud Strategy 2025 -2030 and the Annual Fraud Plan. These documents reinforce existing policy frameworks, including the Anti-Fraud, Bribery and Corruption Policy, and align with national best practice guidance.
- 4.2 There are no direct financial implications arising from this report. However, effective counter-fraud activity contributes to the protection of public funds, supports financial resilience, and helps to minimise losses due to fraud. The proactive measures outlined in the Annual Fraud Plan are designed to ensure that resources are targeted efficiently and that fraud risks are managed in a cost-effective manner.
- 4.3 The report also supports the Council's wider governance and assurance processes, including the Annual Governance Statement.

#### **5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

##### **5.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence**

Counter-fraud activity supports the responsible management of public funds, helping to ensure resources are used effectively and for their intended purpose. This directly contributes to the delivery of all Council priorities by protecting financial integrity, enabling efficient service delivery, and reinforcing public trust in the organisation.

##### **5.2 Building a Strong, Sustainable Local Economy**

See 5.1 above

##### **5.3 Supporting Children, Young People and Families**

See 5.1 above

##### **5.4 Tackling Inequality and Helping Those Who Are Most In Need**

See 5.1 above

##### **5.5 Working Towards a Greener Future**

See 5.1 above

##### **5.6 Valuing and Appreciating Halton and Our Community**

See 5.1 above

## **6.0 RISK ANALYSIS**

- 6.1 Fraud and corruption remain key risks to the Council's finances, reputation, and service delivery. The previously approved Counter Fraud Strategy 2025–2030, supported by the 2026/27 Annual Fraud Plan, sets out the Council's approach to managing these risks through robust prevention, detection, and response arrangements.
- 6.2 Weaknesses in counter-fraud arrangements can expose the Council to financial loss, reputational harm, and diminished public trust. The proactive measures outlined in this report strengthen the Council's overall risk-management approach and provide supporting assurance for the Annual Governance Statement.

## **7.0 EQUALITY AND DIVERSITY ISSUES**

- 7.1 There are no direct equality or diversity implications arising from this report. However, the Council's counter-fraud activity is delivered in accordance with its commitment to fairness, transparency, and inclusion. All investigations and related processes are conducted in line with the Council's Equality and Diversity Policy, ensuring that individuals are treated equitably and without bias.

## **8.0 CLIMATE CHANGE IMPLICATIONS**

- 8.1 None arising directly from this report.

## **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

- 9.1 None under the meaning of the Act.