COUNTER FRAUD AND ENFORCEMENT UNIT

Fighting Fraud and Corruption Locally – Checklist 2026/27

Appendix 1

<table>
<tr><th colspan="4">Senior Stakeholder Responsibilities</th></tr>
<tr><th>The Chief Executive</th><th>Compliance</th><th colspan="2">Comments</th></tr>
<tr><td>Section fully compliant as per FFCL 2025/26</td><td>Compliant</td><td colspan="2">No change</td></tr>
<tr><th>The Section 151 Officer</th><th>Compliance</th><th colspan="2">Comments</th></tr>
<tr><td>Section fully compliant as per FFCL 2025/26</td><td>Compliant</td><td colspan="2">No change</td></tr>
<tr><th>The Monitoring officer</th><th>Compliance</th><th colspan="2">Comments</th></tr>
<tr><td>Section fully compliant as per FFCL 2025/26</td><td>Compliant</td><td colspan="2">No change</td></tr>
<tr><th>The Audit Committee</th><th>Compliance 2025</th><th>Compliance 2026</th><th>Comments</th></tr>
<tr><td>Should receive a report from the fraud leads on how resource is being allocated, whether it covers all areas of fraud risk and where those fraud risks are measured.</td><td>Partially Compliant</td><td>Compliant</td><td>2025 - The recent introduction of the Counter Fraud Partnership Risk Strategy has outlined a clear commitment to developing service-specific fraud risk registers. These registers are designed to more effectively identify, assess, and mitigate fraud risks across all areas of service delivery, ensuring a comprehensive approach to fraud management.
2026 – Fraud Risk Assurance Registers have been completed for Procurement, Human Resources and Revenues and Benefits. These identify areas of risk and best practice mitigation. Officers have been consulted to confirm compliance, partial compliance and non-compliance. Where partial or non-compliance is identified, Governance Officers will consider appropriate next steps and mitigation options. This detail will be reported to Audit Committees across the CFEU Partnership.</td></tr>
<tr><th>The Portfolio Lead</th><th>Compliance 2025</th><th>Compliance 2026</th><th>Comments</th></tr>
<tr><td>Receives a regular report that includes information, progress and barriers on the assessment against the FFCL checklist Fraud risk assessment and horizon scanning.</td><td>Partially Compliant</td><td>Partially Compliant</td><td>2025 - This is an area that may benefit from further consideration, considering the existing arrangements and their effectiveness.
2026 – No direct meetings are held with Portfolio Leads however, Audit Committee reports reference lead Members so that they may review activities and actions. Policies are presented to lead Members for approval at the appropriate Council meeting ensuring an awareness of activities, risks and responsibilities.</td></tr>
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The Local Authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.	Partially Compliant	Partially Compliant	2025 - This area presents an opportunity for expansion, enabling the CFEU to adopt a more proactive approach in identifying and mitigating emerging threats, allowing for a better balance with reactive investigations. 2026 – Resourcing in relation to direct CFEU fraud risk management remains under-staffed due to other pressures and work streams. The CFEU does benefit from assistance and updates from the larger counter fraud community across local and central government. This is an area under review for consideration in relation to the opportunities afforded by LGR.
There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 checklist.	Partially Compliant	Compliant	2025 - Audit Committees receive direct reports from the CFEU during the year outlining all activities and work streams. The Fraud Risk Strategy was also presented to Audit Committees. This referenced the FFCL checklist, and a summary of the checklist and associated compliance report will be reported in due course. 2026 – Report received in 2025/26 and update in 2026/27.
The relevant portfolio holder has been briefed on the fraud risks and mitigation.	Partially Compliant	Partially Compliant	2025 - This is an area that warrants further consideration, taking into account the existing arrangements and their effectiveness. The proposed fraud risk register will identify any gaps or areas for improvement, ensuring that current measures are fully aligned with best practice. 2026 – No direct meetings are held with Portfolio Leads however, Audit Committee reports reference lead Members so that they may review activities and actions. Policies are presented to lead Members for approval at the appropriate Council meeting ensuring an awareness of activities, risks and responsibilities.
The risks of fraud and corruption are specifically considered in the Local Authority's overall risk management process.	Partially Compliant	Partially Compliant	2025 - This is an area for expansion. The CFEU attends corporate governance groups across the partnership, ensuring that key governance officers consider the risks associated with fraud and corruption. Through the creation and implementation of service-specific fraud risk registers, there will be an increase in overall awareness of fraud risks and a greater focus on effective fraud risk management across the partnership. 2026 – Through the introduction of the fraud risk assurance registers which are service specific, risk consideration is more relatable and effective. All staff across the partnership are currently attending fraud awareness sessions to raise awareness generally. This is still an area which could be improved.
Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments, and this is reported upon to committee.	Partially Compliant	Partially Compliant	2025 - This is an area for improvement to ensure counter fraud staff are consistently involved in fraud-proofing new policies, strategies, and initiatives. 2026 – This is a significant undertaking in relation to the size and delivery of the CFEU Partnership however there is wider understanding which does initiate better fraud risk considerations and consultation.
The Local Authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	Partially Compliant	Partially Compliant	2025 - This is an area that requirements further development for 2025/2026. The aim is to enhance recruitment procedures/process by ensuring appropriate measures are in place prevent the appointment of potentially dishonest employees. 2026 – The introduction of the Human Resources Fraud Rish Assurance Register addresses any areas of risk in this area. Where non-compliance is identified, Governance Officers will be notified to discuss improvements.

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There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	Partially Compliant	Compliant	2025 - The CFEU supports all service areas and staff across the Councils. Reminders regarding areas of risk and whistleblowing are issued to all staff on an annual basis. Whilst there is a programme of fraud awareness training, this is under review and could be improved. 2026 – The focus of this year's CFEU Partnership work plan included fraud awareness for staff, Members and residents.
Contractors and third parties sign up to the whistleblowing policy. There should be no discrimination against whistleblowers.	Not Compliant	Not Compliant	2025 - Area to be reviewed 2025/2026. 2026 – To be addressed as part of the Human Resources Fraud Risk Assurance Register work stream.
Prevention measures and projects are undertaken using data analytics where possible.	Not Compliant	Partially Compliant	2025 - The CFEU does not currently utilise data analytics due to concerns around cost and its overall effectiveness. However, this decision is regularly reviewed to assess the balance between available resources, budget constraints, and the necessity of implementing such tools for enhanced fraud detection. 2026 – The CFEU is now utilising a Fraud Risk Accelerator Tool commissioned from the Public Sector Fraud Authority, Cabinet Office as a prevention tool however this is still an area which would benefit from further consideration.