

 WEST OXFORDSHIRE DISTRICT COUNCIL	WEST OXFORDSHIRE DISTRICT COUNCIL
Name and date of Committee	EXECUTIVE – 15 JULY 2026.
Subject	COUNTER FRAUD AND ANTI-CORRUPTION POLICY
Wards affected	All
Accountable member	Councillor Alaric Smith, Executive Member for Finance Email: Alaric.Smith@westoxon.gov.uk
Accountable officer	Madhu Richards, Director of Finance (s151) Email: madhu.richards@westoxon.gov.uk
Report author	Emma Cathcart, Assistant Director Counter Fraud and Enforcement Unit Email: emma.Cathcart@cotswold.gov.uk
Summary/Purpose	To present Executive with a revised Counter Fraud and Anti-Corruption Policy ('The Policy') for approval and adoption. The Policy has been reviewed to ensure the content reflects current legislation and the Council's Policies and Procedures.
Annexes	Annex A – Counter Fraud and Anti-Corruption Policy
Recommendation(s)	That the Executive resolves to: 1. Approve and adopt the Counter Fraud and Anti-Corruption Policy attached to this report as Annex A. 2. Delegate authority to the Director of Finance (s151) to approve future minor amendments to the Policy, in consultation with the Executive Member for Finance, Assistant Director Counter Fraud and Enforcement Unit, and the Assistant Director Legal Services.
Corporate priorities	Working Together for West Oxfordshire
Key Decision	No
Exempt	No
Consultees/ Consultation	Any policies drafted or revised by the Counter Fraud and Enforcement Unit are provided to Legal Services for review and are issued to the relevant Senior Officers, Management and Governance Officers for comment.

1. EXECUTIVE SUMMARY

- 1.1** The Counter Fraud and Enforcement Unit ('the CFEU') is tasked with reviewing the Council's Counter Fraud and Anti-Corruption Policy.
- 1.2** It is recommended good practice that the Policy is updated and reviewed at least every few years in line with any legislative changes.
- 1.3** In administering its responsibilities, this Council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the Council such as another organisation, a resident, an employee or Councillor.

2. BACKGROUND

- 2.1** The Council's existing Counter Fraud and Anti-Corruption Policy was developed to reflect (i) latest legislation, (ii) the creation of the CFEU and (iii) the changes from the creation of the Single Fraud Investigation Services (operated by the Department for Work and Pensions) which subsumed the Council's responsibilities for investigating Housing Benefit Fraud.
- 2.2** The Policy highlights the key legislation and roles and responsibilities of Members, Officers and other parties.
- 2.3** The Policy was last reviewed following the changes brought about by data protection legislation / regulations. A section was inserted relating to Money Laundering and Proceeds of Crime and relating to Modern Slavery, detailing the Council's responsibilities.
- 2.4** Attached at Annex A is the updated Counter Fraud and Anti-Corruption Policy.
- 2.5** A section has been added in relation to the Economic Crime and Corporate Transparency Act 2023 to confirm the introduction of a 'failing to prevent fraud' offence which the Council could be found guilty of should it not be able to demonstrate effective fraud prevention procedures.
- 2.6** In addition, a section detailing ICT responsibilities relating to cyber-crime, and reference to compliance activities relating to tax evasion have been added.
- 2.7** The majority of the other amendments are minor and reflect any service-related documents that the CFEU has introduced.
- 2.8** For ease of reference, new text is shown in red and text to be removed is shown as struck through.
- 2.9** Executive Committee last considered the policy in November 2022.
- 2.10** Awareness will be raised with all employees following the approval of the Policy through internal communication channels and through briefings and management meetings.
- 2.11** Additionally, mandatory fraud awareness and whistleblowing training is being delivered across the CFEU Partnership Councils including West Oxfordshire District Council during 2026/27, and the Policy will be highlighted.
- 2.12** Counter Fraud Risk Management and enforcement activity is monitored across the Council and is subject to legal approval.

3. ALTERNATIVE OPTIONS

- 3.1 None.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from this report.
- 4.2 The adoption and approval of this Policy will help to support the prevention and detection of misuse of public funds and will support the Council's objectives in reducing crime and financial loss to the Council.

5. LEGAL IMPLICATIONS

- 5.1 There are no significant legal implications associated with this report.
- 5.2 In general terms, the existence and application of an effective fraud risk management regime will assist the Council in effective financial governance which is less susceptible to legal challenge.
- 5.3 The legislation utilised by the CFEU and other service areas within the Council is identified within the Policy and the Council must comply with all legislative requirements. The additions to the Policy are essential to protect the Council from criminal liability and other sanctions.
- 5.4 The Council must also ensure that authorisations obtained under the Regulation of Investigatory Powers Act 2000 or the Investigatory Powers Act 2016 are appropriately logged, maintained and updated on the central register.

6. RISK ASSESSMENT

- 6.1 The Council is required to proactively tackle fraudulent activity in relation to the abuse of public funds.
- 6.2 Failure to undertake such activity would accordingly not be compliant and expose the authority to greater risk of fraud and/or corruption. If the Council does not have effective counter fraud and corruption controls it risks both assets and reputation.

7. EQUALITIES IMPACT

- 7.1 Prosecutions will only be considered where the evidential and public interest tests are met with due consideration to the welfare of individuals.
- 7.2 Where any safeguarding concerns are identified during the course of any investigation, appropriate referrals will be made.
- 7.3 The Council will only take enforcement action where appropriate to do so with due consideration to older offenders, offenders with disabilities and where the offender lacks mental capacity.
- 7.4 The application of the Policy and the promotion of effective counter fraud controls and a zero-tolerance approach to internal misconduct promotes a positive work environment.

7.5 The Council seeks to ensure that public authorities' actions are consistent with the Human Rights Act 1998. It balances safeguarding the rights of the individual against the needs of society as a whole to be protected from crime and other public safety risks.

8. SUSTAINABILITY IMPLICATIONS

8.1 None directly.

9. BACKGROUND PAPERS

None. (END)