

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	11 February 2025
Subject:	Counter Fraud, Bribery and Corruption Strategy 2025-28
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<p>Nature and Reason for Reporting: The Governance and Audit Committee's Terms of Reference has an explicit requirement for the Committee to oversee the Council's arrangements for managing the risks from fraud and corruption, providing assurance that they are fit for purpose and will champion good counter fraud and anti-corruption practice to the wider organisation. (3.4.8.9.2)</p> <p>In doing so, the Committee will monitor the counter-fraud and corruption strategy, actions and resources, to ensure that it meets with recommended practice, governance standards and legislation. (3.4.8.9.3).</p>	

1. Introduction

1.1 This report presents the activity that Internal Audit will carry out during 2025-28 to minimise the risk of fraud, bribery and corruption occurring within and against the Council.

2. Recommendation

2.1 That the Governance and Audit Committee reviews Internal Audit's strategy for countering fraud, bribery and corruption for 2025-28 and:

- notes the activity that will be undertaken during 2025-28 to minimise the risk of fraud
- takes assurance that the strategy meets with recommended practice, governance standards and legislation.

Counter Fraud, Bribery & Corruption Strategy 2025-28

February 2025



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Introduction

1. This report presents the activity that Internal Audit will carry out during 2025-28 to minimise the risk of fraud, bribery and corruption¹ occurring within and against the Isle of Anglesey County Council.
2. This supports the requirements of the Public Sector Internal Audit Standards, 2022 (PSIAS), which require internal audit to evaluate the potential for fraud occurring and how the organisation manages fraud risk (Standard 2120).
3. In addition, the Accounts and Audit (Wales) Regulations 2014 state that the Council’s responsible financial officer (Section 151 Officer) must ensure that its accounting control systems include measures to enable the prevention and detection of inaccuracies and fraud.
4. A [report](#)² by the Auditor General for Wales stated that the value the public sector loses to fraud is unknown. A Cabinet Office [report](#)³ identified an upper and lower range for likely losses in government spend between 0.5% and 5% of expenditure.
5. Applying those estimates to the £226 million gross revenue [budget](#) of the Isle of Anglesey County Council in 2024-25 suggests that losses to fraud and error may be anywhere between £1.13 million and £11.3 million per annum.
6. Minimising fraud and irregularity is vital in ensuring resources, intended to provide essential services to the residents and businesses of the Isle of Anglesey, are used for that purpose.
7. The purpose of this strategy is to ensure that the Isle of Anglesey County Council does all that it can to address this threat and minimises the risk of fraud and corruption occurring.

¹ An explanation of what constitutes fraud, bribery and corruption is included at [Appendix 1](#)

² [Counter-Fraud Arrangements in the Welsh Public Sector](#), Audit Wales, June 2019

³ [Cross-Government Fraud Landscape Annual Report 2019](#), Cabinet Office

Why is Countering Fraud, Bribery and Corruption Important?

8. Each pound lost to fraud, bribery and corruption represents a loss to the public purse and reduces the ability of the public sector to provide services to people who need them.
9. At a time of increasing financial pressure, it is more important than ever for all public bodies in Wales to seek to minimise the risks of losses through fraud and support financial sustainability.
10. Fraud can also affect the public sectors' reputation, undermining public trust and organisational efficiency.
11. When councils take effective counter fraud measures, they rebuild this public trust, and ensure that scarce funds are used effectively.
12. The public sector is now being increasingly targeted due to their larger financial transactions and the greater potential profits for fraudsters.
13. CIPFA, in its 'Code of Practice on Managing the Risk of Fraud and Corruption'⁴ advocates that:

“Leaders of public services organisations have a responsibility to embed effective standards for countering fraud and corruption in their organisations. This supports good governance and demonstrates effective financial stewardship and strong public financial management”.

⁴ [Code of Practice on Managing the Risk of Fraud and Corruption](#), CIPFA, 2014

⁵ [Fraud Barometer 2023 Update](#), KPMG, August 2024

⁶ ['Crime in England and Wales'](#), ONS, June 2024

⁷ [Fraud Strategy: stopping scams and protecting the public](#), June 2023

⁸ [Employee theft jumps by a fifth as cost-of-living pressures mount](#), Zurich UK, February 2023

Current Context

14. There is real concern in the public and private sectors in the UK that fraud is now at unprecedented levels. According to the Home Office, fraud accounts for over 40% of crime but receives less than 1% of police resource⁵ and is the most commonly experienced crime in England and Wales today.⁶
15. With the war in Ukraine continuing and the cost-of-living crisis, other business-critical risks such as supply chain disruption, staff retention, and cyber threats, the opportunities for fraud continue to increase, and fraudsters will take advantage of the situation using increasingly sophisticated tools to commit crime.
16. In response we have seen the UK government issue its Fraud Strategy⁷ and there is new legislation including the 'failure to prevent fraud' [offence](#) introduced in the Economic Crime and Corporate Transparency Act 2023. The new offence will come into force on 1 September 2025.
17. The offence is intended to encourage organisations to take responsibility for poor systems and controls that may be exploited by individuals to break the law. The organisation will be able to avoid prosecution if it is able to prove that, at the time that the fraud offence was committed, it had 'reasonable procedures' in place to prevent this type of fraud from occurring.
18. Fraud risk is also recognised as a serious issue by many in terms of the internal threat from management and staff. A [report](#)⁸ by Zurich UK highlighted that employee theft jumped as the rising cost of living triggered a wave of workplace crime.

19. Recent statistics highlight over 500 incidents of employees caught stealing from their employer every month in England and Wales.⁹
20. Zurich has also seen an increase in insurance claims for social engineering, where fraudsters manipulate employees into making payments or handing over bank details and passwords. This includes cases where criminals have hacked a senior employee's email and sent urgent payment instructions with fraudulent bank details to other staff members and external parties.
21. When examining the most common type of fraud seen in the [courts](#), account takeover fraud was the highest by volume in the first half of 2024.
22. The Auditor General, in his [report](#)¹⁰ discussing the challenges facing Welsh public services, fears that it is too easy for public bodies to think of their investment in counter fraud work as a luxury rather than a necessity amid other pressures.
23. Quoting the Public Sector Fraud Authority estimates of at least £33 billion of UK taxpayers' money (including tax and welfare) subject to fraud and error every year, the Auditor General suggests the opportunities are significant if there is the will to pursue them.

Counter fraud arrangements and resourcing

UK arrangements for counter fraud

24. A number of bodies support and drive good counter-fraud practice across the UK, including CIPFA's Counter Fraud Centre, the National Anti Fraud Network (NAFN)¹¹ and most notably, the National Fraud Initiative (NFI).
25. The NFI is a biennial exercise, which matches data within and across organisations, systems, and national borders to help public bodies identify potential fraud or error in claims and transactions. It is a government anti-fraud programme run by the Cabinet Office and was set up in 1996 to protect public money and punish fraudsters.
26. The Auditor General's latest [report](#)¹² highlighted that the exercise has detected or prevented more than £56.5 million of fraud and overpayments in Wales since it was set up and that the 2022-23 exercise helped Welsh public bodies identify £7.1 million of fraud and overpayments.
27. Of the £7.1 million reported outcomes, 97% were from local authority data matches relating to council tax, housing benefit, blue badges, housing waiting lists, and pensions. The Isle of Anglesey County Council was a case study in the report, for the work we had undertaken in relation to investigating blue badge (disabled badge) matches.
28. This highlights the value of our participation investing resources in assessing and reviewing data matches.

⁹ [Number of theft by an employee offences in England and Wales from 2002/03 to 2023/24](#), Statista, accessed 27/01/2025

¹⁰ [From firefighting to future-proofing – the challenge for Welsh public services](#), Audit Wales, February 2024

¹¹ NAFN is a public sector organisation currently hosted by Thameside MBC. Membership is open to any organisation that has responsibility for managing public funds and/or assets. Currently, almost 90% of local authorities are members.

¹² [The National Fraud Initiative in Wales 2022-23](#), Audit Wales, October 2024

Wales-wide arrangements for counter fraud

29. A [review](#)¹³ of counter-fraud arrangements across the Welsh public sector by the Auditor General reported that the resources devoted to counter-fraud activity varied widely across the public sector in Wales. Across local government in Wales, counter-fraud resourcing arrangements differed markedly from council to council and there is no all-Wales team responsible for local government counter-fraud activities, or any overarching strategy or policy framework.

Regional arrangements

30. In the absence of a group or professional network that specifically promotes counter-fraud in local government in Wales, to fill this gap in north Wales a sub-group of the North and Mid Wales Audit Partnership was formed in May 2021 to share and drive good practice in relation to counter-fraud and continues to meet three times a year.

Arrangements in the Council

31. The CIPFA Code establishes that the ability to undertake counter fraud activities will be dependent upon the size and nature of an organisation and the size of its counter-fraud capacity. Following the transfer of fraud investigators from local government to the Department for Works and Pensions in 2014, most councils in Wales, including the Isle of Anglesey County Council, no longer have a dedicated counter-fraud resource, and instead, Internal Audit has been designated the counter-fraud role in the Council.
32. Within the team, the Senior Auditor is a qualified Accredited Counter Fraud Technician, and the Head of Audit and Risk is a qualified Accredited Counter Fraud Specialist. We will be using their skills to drive forward counter-fraud activity within the Council.

¹³ [‘Raising Our Game’ - Tackling Fraud in Wales](#), Audit Wales, July 2020

Strategic objectives

33. When considering our objectives, we considered CIPFA’s Code of Practice on Managing the Risk of Fraud and Corruption (2014) (the [CIPFA Code](#)), which sets out best practice for counter-fraud work in local government, based on five principles.
34. In addition, in the absence of a Wales-specific overarching strategy, or policy framework we used the [‘Fighting Fraud and Corruption Locally: A Strategy for the 2020s’](#) (FFCL), to underpin our strategic focus. This is the overarching counter-fraud and corruption strategy for local government in England and provides a blueprint for a tougher response to fraud and corruption perpetrated against local authorities.
35. Similar to the CIPFA Code, the FFCL strategy focuses on five pillars of activity, or strategic objectives, which are detailed in the following pages, and helps us to set out where the Council needs to concentrate its counter-fraud efforts.
36. These strategic objectives have been used to develop a delivery plan of counter fraud activity, detailed in [Appendix 2](#). Progress on delivering the activities in the plan will be provided to the Governance and Audit Committee annually, with the Counter Fraud, Bribery and Corruption Annual Report.

Govern

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

What is expected

The foundation of the Strategy is that *'those charged with governance'* support the activity by ensuring that there are robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the Council.

Beating fraud is everyone's business, and the Council needs robust internal arrangements, which are communicated throughout the Council to demonstrate the culture and commitment to preventing fraud.

The first principle of the CIPFA Code also advocates that the governing body should acknowledge its responsibility for ensuring that the risks associated with fraud and corruption are managed effectively across all parts of the organisation.

The third principle of the Code advocates that organisations need a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action.

What we do / What we are going to do

A framework of policies exists, as recommended by the guidance and policy acceptance software tracks staff's acceptance and understanding of some policies. A programme of policy refreshment, counter fraud awareness raising, and an eLearning package will be delivered as part of the Counter Fraud Strategy for 2025-28.

The Council has a clearly defined three-year strategy, approved at the highest level which is focused on outcomes, helping to ensure that the risk of fraud and corruption is taken seriously in the Council.

Acknowledge

Assessing and understanding fraud risks.
Committing the right support and tackling fraud and corruption.
Demonstrating that it has a robust anti-fraud response.
Communicating the risks to those charged with Governance.

What is expected

To create a counter-fraud response, the Council must acknowledge and understand fraud risks and then demonstrate this by committing the right support and appropriate resource for tackling fraud.

The second principle of the CIPFA Code advocates fraud risk identification as essential to understanding specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users. The Code supports fraud and corruption risks as business risks and for them to be managed as part of the organisation's risk management process.

The fourth principle advocates that organisations should make arrangements for appropriate resources to support the counter fraud strategy.

What we do / What we are going to do

The Leadership Team (LT) has acknowledged the threats of fraud and corruption and the harm they can cause to the Council, its aims and objectives and to its service users by mandating the inclusion of fraud in every service risk register. This will be enhanced by the establishment of a Council-wide Counter Fraud Working Group. Its first task will be to develop a Council-wide fraud risk assessment.

Similar to all services within the Council, there has been limited capacity and resources within the Council towards counter fraud arrangements.

We submit an annual report to the Governance and Audit Committee to enable it to challenge activity and understand the Council's counter-fraud activity.

Prevent

Making the best use of information and technology.
Enhancing fraud controls and processes.
Developing a more effective anti-fraud culture.
Communicating its activity and successes.

What is expected

The most efficient and effective way to fight fraud is to prevent fraud occurring in the first place. This can be achieved by sharing knowledge and raising awareness. The Council can prevent and detect by enhancing fraud controls and processes, making better use of information and technology and developing a more effective anti-fraud culture.

What we do / What we are going to do

In conjunction with the Training and Development Team, we provided a programme of counter fraud training events in 2023-24, targeted at elected and lay members, and managers and officers with financial and procurement responsibilities. We will repeat this training at regular intervals, which will be supported by the rollout of eLearning during 2025.

We will undertake regular awareness raising initiatives across the Council and distribute National Anti-Fraud Network alerts to the relevant parts of the organisation when received.

Where fraud is identified and successfully addressed it will be publicised to re-enforce a robust message from the top that fraud will not be tolerated.

We will actively promote the importance the Council gives to countering fraud, giving confidence to staff and members of the public that fraud is not tolerated.

Pursue

Prioritising fraud recovery and use of civil sanctions.
Developing capability and capacity to punish offenders.
Collaborating across geographical and sectoral boundaries.
Learning lessons and closing the gaps.

What is expected

While preventing fraud and corruption from happening in the first place is the Council's primary aim, it is essential that a robust enforcement response is available to pursue fraudsters and deter others.

The fifth principle of the Code advocates that organisations put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud.

It establishes that the ability to take action will be dependent upon the size and nature of an organisation and the size of its counter fraud capacity. Irrespective of the size and activities of an organisation, however, it needs to take appropriate action and report on that action to its governing body.

What we do / What we are going to do

The Council will always seek the strongest possible sanction against any individual or organisation that defraud or attempt to defraud the Council. Where criminality has been proven then the Proceeds of Crime Act 2002 will, where appropriate, be used to recover funds. Other methods of recovery may include, but are not confined to, civil proceedings, unlawful profit orders and compensation orders.

We will continue attending the North & Mid Wales Audit Partnership's Counter Fraud Working Group.

We will continue to coordinate data required from the Council by the National Fraud Initiative for its biennial data matching exercise and explore high-risk matches identified by the NFI data matching exercise.

Protecting itself and its residents

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

Recognising the harm that fraud can cause in the community.

What is expected

This theme lies across the pillars of this strategy and involves protecting the Council against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the wider community. It also covers protecting public funds, protecting the Council from cyber-crime and protecting itself from future frauds.

What we do / What we are going to do

The Council recognises that fraud is not a victimless crime and seeks to protect the vulnerable from the harm that fraud can cause in the community.

We have a duty to protect residents in our communities from fraud and we will work in collaboration with officers across the Council and partner agencies to prevent fraud and safeguard the vulnerable.

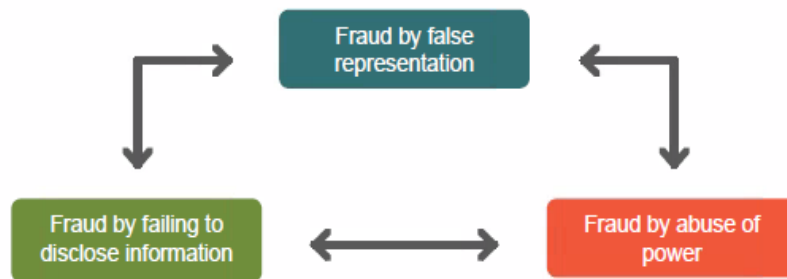
Conclusion

37. Some level of public sector fraud is likely, even in normal times. Given that all elements of the classic fraud triangle in which fraud thrives (motivation, opportunity and rationalisation) are heightened, the prediction for fraud is that it continues to pose a major financial threat for councils, with no sign of slowing down.
38. The Council is not immune to theft in the workplace, which can go undetected for years, and occur at all levels. Unless we have the right protections in place, the Council will have little chance of recovering stolen cash and goods, and may face other expenses, such as regulatory fines.
39. The effective management of fraud and corruption risks is a critical part of an effective, modern council, one that manages its resources efficiently to secure value for money outcomes. The Council can reduce the risk of employee theft by implementing robust payment controls, regular audits, and a positive work culture.
40. Delivery of the Counter Fraud, Bribery and Corruption Strategy 2025-28 and Delivery Plan will ensure the Council is successful in fighting fraud. A key next step is the development of a Council-wide fraud risk assessment which will help to improve the Council's ability to identify potential instances of fraud, as well as any weaknesses in its counter-fraud arrangements or areas at higher risk of fraud. This will allow the Council to better target its limited resources and activities appropriately, particularly if and when new fraud risks emerge.
41. Finally, the behaviours and actions of individuals play a crucial role in tackling fraud risks. We must all, staff and members alike, play our part in creating a culture hostile to the risks of fraud and corruption, clearly setting out the line between acceptable and unacceptable behaviour within the Council.

Appendix 1 – What is Fraud, Bribery and Corruption?

Fraud

The Fraud Act 2006 sets out three ways in which the crime can be committed:



It involves leading the perpetrator to make a gain (generally financial), causing a loss to another (including an organisation), or exposing someone else to loss.

For example, fraud by false representation is where the perpetrator deliberately submits false overtime claims or submits false qualifications during the recruitment process.

An example of fraud by failing to disclose information includes not disclosing information to a judge during litigation which results in the organisation losing the case and paying compensation.

Fraud by abuse of position includes where a member of staff abuses their position to award contracts to friends and family or transferring creditor payments into their own personal account.

Bribery

The Bribery Act 2010 sets out four ways in which the crime can be committed:

- Giving bribes either directly or through a third party
- Receiving bribes
- Bribery of a foreign public official
- Failure of a commercial organisation to prevent bribery (corporate offence)

The concept of bribery is broad and includes the offer, promise or giving of a financial or other advantage intended to induce or reward the improper performance of a public function or business activity. Special consideration is also given in the Act to certain areas of activity, including hospitality and gifts.

For example, someone giving a Council employee an advantage in return for them not performing their function properly. Just offering or promising a bribe is a criminal offence, there does not have to be any payment or reward given; accepting a bribe is a criminal offence as is agreeing to take or asking for a bribe. The advantage can be money, concert tickets or any other type of gift or hospitality. Examples include if someone offers money in return for:

- Not checking the accuracy of a benefits application
- Providing confidential information on a tendering process
- Influencing a Council outcome e.g., lobbying for private companies.

The Council is legally bound to prevent bribery and could face a fine for not doing so. Staff are under a duty to report any suspicions they have about financial or professional misconduct. The penalty for being involved in bribery is up to 10 years in prison and / or an unlimited fine.

Corruption

While there is no legal definition of corruption, corruption is often seen as a precursor to bribery and His Majesty's Government uses the definition developed by the Home Office.¹⁴

Corruption is often seen as a precursor to bribery and has been defined as:

"...the abuse of entrusted power for private benefit that usually breaches laws, regulations, standards of integrity and/or standards of professional behaviour."

Corruption or someone being 'corrupt' relates to behaviour and is the lack of integrity or honesty (which may involve bribery) or the abuse of position for dishonest gain.

It is used to describe someone who engages in fraud, theft, money laundering and other potential criminal or damaging practices where they act against the interests of the Council for their or another's gain.

For example:

- Deliberate misrepresentation of performance information
- Taking money or a gift to award a contract
- Theft of assets (laptops, equipment)
- Passing sensitive information to third parties for their advantage in a tendering process
- Not disclosing a conflict of interest for financial gain
- Using their influence to secure a job for friends / family members.

¹⁴ [Government Counter Fraud Functional Strategy 2024-2027](#)

Appendix 2 – Counter Fraud, Bribery and Corruption Delivery Plan 2025-2028

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
Progress with delivering outstanding actions from Counter Fraud, Bribery and Corruption Action Plan 2025-2028				
Procurement was one of the highest perceived fraud risk areas in 2019-20	We will work with the Procurement Manager to implement the action plan following the internal audit review of 'Managing the Risk of Fraud and Corruption in Procurement', undertaken in August 2022.	Head of Audit and Risk	March 2023	Work in progress and included in 2025-28 Strategy. One out of six 'Issues/Risks' remain outstanding from the 'Managing the Risk of Fraud and Corruption in Procurement' Action Plan. 1. The Counter Fraud Working Group has not yet been set up
Purchase to pay processes are vulnerable to fraud given their large processing volumes, diverse suppliers, staffing challenges, and high-value transactions	We will continue to work with the Creditors Team to identify and prevent error and fraud, including through the use of data analytics (continuous monitoring) and issuing National Anti-Fraud Network (NAFN) and other fraud alerts.	Head of Audit and Risk with Payroll and Payments Team Manager	Ongoing	Ongoing and included in 2025-28 Strategy. Continuous monitoring is carried out annually. Report issued in September 2024 and submitted to the Governance and Audit Committee.
Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.	Having a corporate counter-fraud framework, which provides a whole range of high-level parts, will contribute to the Council having an effective counter-fraud strategy. The Council has a robust framework of procedures and policies, which combine to act as an effective deterrent to fraudulent activity and provide the means for reporting or detecting fraud or corruption. We will therefore undertake: <ul style="list-style-type: none"> • a comprehensive programme of policy refreshment • counter-fraud awareness raising • an eLearning package 	Head of Audit and Risk	December 2023	Work in progress and included in 2025-28 Strategy. <ul style="list-style-type: none"> • Policy refreshment will be completed by the end of 2024-25. • A week-long programme of training was provided in December 2023, with two mop-up sessions in March 2024. • An eLearning package has been developed and will be rolled out by the end of 2024-25.

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
<p>The identification, assessment and understanding of fraud risks is a cornerstone of effective counter-fraud arrangements</p>	<p>We will, in conjunction with services, develop three key work streams which will:</p> <ul style="list-style-type: none"> • seek to identify fraud risks across the Council • assess fraud control activities and their effectiveness, and • dedicate the right level of resource to investigating and detecting fraud where reported <p>A counter-fraud working group will be developed to help identify fraud risk across the Council.</p> <p>We will work with the group to develop a fraud risk assessment to identify the possible frauds to which services may be exposed. The assessment will estimate both the potential impact of a given fraud and the likelihood of it occurring. The results of the assessments will enable the Council to understand better the fraud-threat environment in which it operates. The assessments will also be used as a tool to assist in focusing resources on the most relevant fraud risks.</p>	<p>Head of Audit and Risk</p>	<p>December 2024</p>	<p>Carried forward to the 2025-28 Strategy. Due to capacity issues within the team, this work has not started.</p> <p>Key to responding to the risks the Council faces from fraud is using its available resources to bring together services to undertake comprehensive fraud risk assessments, using appropriately skilled staff, using national intelligence as well as organisation-specific intelligence.</p> <p>These fraud risk assessments will be used as a live resource and integrated within the general risk management framework to ensure that the risks identified are appropriately managed and escalated as necessary.</p> <p>The establishment of a Counter Fraud Working Group is key to this action. A proposal will be made to Leadership Team to seek support for the establishment of this group. This will be taken forward and prioritised in the 2025-28 Strategy.</p>
<p>Making the best use of information and technology by participating in the National Fraud Initiative</p>	<p>We will participate in the annual and biennial NFI exercises, which use data provided by some 1,200 participating organisations from across the public and private sectors to prevent and detect fraud. The NFI matches electronic data within and between public and private sector bodies, which include police authorities, local probation boards, fire and rescue authorities as</p>	<p>Head of Audit and Risk in conjunction with services</p>	<p>Ongoing</p>	<p>Ongoing and included in 2025-28 Strategy. National Fraud Initiative Outcomes Report 2022-24 submitted to the Governance and Audit Committee in December 2023 and July 2024. The timetable for the 2024-2026 exercise was released in October 2024 with data</p>

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
	well as local councils and a number of private sector bodies. The NFI data matching plays an important role in protecting the public purse against fraud risks.			upload later the same month. Matches released in December 2024 are currently being reviewed. A report will be submitted to the Governance and Audit Committee in September 2025.
Promotion of an anti-fraud culture	We will promote an anti-fraud culture across the Council by publicising the impact of fraud on the Council and the community, through social media.	Head of Audit and Risk in conjunction with the Corporate Communications Team	Ongoing	Ongoing and included in 2025-28 Strategy. A programme of fraud awareness training has been provided internally, and the National Anti-Fraud Network alerts continue to be circulated, a programme of more general communications has not yet started.
Raising awareness	The best way to prevent fraud is to share knowledge and raise awareness. Therefore, we will in conjunction with the Training and Development Team, hold regular fraud awareness raising events, including issuing newsletters, training sessions and briefings.	Head of Audit and Risk in conjunction with the Training and Development Manager	Ongoing	Ongoing and included in the 2025-28 Strategy. A week-long programme of training was provided in December 2023, with two mop-up sessions in March 2024. Discussions are being held with the trainer to provide more sessions in 2025. The eLearning will be launched during 2025.
Fraud Reporting	All fraud occurrences are required to be reported to Internal Audit. We will report investigation outcomes and lessons to be learned to the Governance and Audit Committee and the Leadership Team.	Head of Audit and Risk in conjunction with services	Ongoing	Ongoing and included in the 2025-28 Strategy. Information is provided to the Governance and Audit Committee through the Annual Counter Fraud, Bribery and Corruption Report and the Internal Audit Updates submitted to every meeting of the Governance and Audit Committee.
Collaboration, learning lessons and closing the gap	We will continue collaborating across the north Wales region to drive forward improvements in counter-fraud activity, including addressing the 15 recommendations made by the Auditor General in his July 2020 report.	Head of Audit and Risk	Ongoing	Ongoing and included in the 2025-28 Strategy. The North and Mid Wales Audit Partnership Counter Fraud Working Group has completed its work on developing a template to address the 15

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
	We will also continue collaborating across national boundaries to collaborate with the North West Chief Audit Executive Counter Fraud Sub Group, to learn lessons, share good practice and close the gap.			recommendations made by the Auditor General. The Group will continue meeting to share knowledge, organise training and discuss emerging risks.
Protecting the Council and its residents	To ensure our counter-fraud strategy aligns with the Council's safeguarding responsibilities to actively protect the most vulnerable in our communities, we will work closely with social care teams to develop joint approaches to identify best practice in countering risks relating to social care fraud.	Head of Audit and Risk with the Director of Social Services	Ongoing	Carried forward to the 2025-28 Strategy. Due to capacity issues within the team, this work has not started.
New actions from Counter Fraud, Bribery and Corruption Action Plan 2025-2028				
Professional Training	The new Global Internal Audit Standards (GIAS) and Application note: Global Internal Audit Standards in the UK Public Sector will form the basis of UK public sector internal audit, effective from 1 April 2025. A requirement of the GIAS is that internal auditors should develop competencies related to pervasive risks, such as fraud. The team will continue with a programme of professional fraud training.	Head of Audit and Risk	March 2028	
The use of data analytics as detective exercises on areas of vulnerability	Data interrogation tools will be used in a continuous monitoring exercise of the payroll system to identify missing data such as NI numbers; high levels of pay or overtime claimed; duplicate names; duplicate bank account numbers, links to other organisations.	Head of Audit and Risk	March 2026	
Failure to prevent fraud offence	Under the legislation, an organisation will be criminally liable where a specified fraud offence is committed by an employee, agent or other 'associated person', for the organisation's benefit and the organisation did not have 'reasonable' fraud prevention procedures in place. A self-assessment will be undertaken.	Head of Audit and Risk	March 2026	