Aberdeenshire COUNCIL

From mountain to sea

Appendix 1

Counter Fraud and Corruption Strategy

June 2026



Revision Date	Approved by:	Summary of changes
27 February 2020	Business Services Committee	Creation of all documents
11 June 2026	Business Services Committee	Refreshed based on updated legislation

Contents

1	Foreword	5
2	Executive Summary	5
3	Introduction	5
4	Strategic Aims and Objectives	6
5	Approach to Counter Fraud	6
6	Governance and Accountability	7
7	Legislative Context and Compliance Requirements	8
8	What Is Fraud and Economic Crime?	9
9	Fraud Risk Areas	10
10	Fraud Prevention Framework	11
11	Detection and Investigation	11
12	Participation in the National Fraud Initiative (NFI)	12
13	Anti-Bribery Provisions	13
14	Whistleblowing and Reporting	13
15	Anti-Money Laundering (AML)	14
16	Sanctions and Legal Enforcement	14
17	Monitoring and Review	15
18	Supporting Framework	18
19	Training and Awareness	18
20	Action Plan (Appendix)	19
Appendix 1 – Action Plan		20
Appendix 2 – Fraud Risk Assessment Template		23

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1 Foreword

This strategy sets out Aberdeenshire Council's commitment to preventing, detecting, and responding to fraud and corruption. We are custodians of public funds and must ensure that every pound is used to deliver services to our communities. Fraud undermines trust and diverts resources from those in need. Aberdeenshire Council is committed to maintaining the highest standards of ethical conduct, integrity, and accountability in the stewardship of public resources. We operate a zero-tolerance approach to fraud, bribery, corruption, and economic crime in any form, in line with national legislation and best practice. Counter-fraud arrangements form part of the Council's wider governance, risk management and internal control framework, and support the proper administration of the Council's financial affairs.

This Strategy outlines how we will protect the Council, our people, and our services.

2 Executive Summary

This Counter Fraud and Corruption Strategy provides a framework for tackling fraud and corruption across the Council. It aligns with the principles of CIPFA's Fighting Fraud and Corruption Locally (FFCL) strategy, CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption and incorporates recent legislative changes, including the Economic Crime and Corporate Transparency Act (ECCTA) 2023. The strategy sets out our aims, governance arrangements, risk areas, and the actions we will take to protect public funds. It also forms part of the Council's wider governance and internal control framework, supporting effective stewardship of resources and the proper administration of financial affairs.

3 Introduction

Fraud is a deliberate act of deception intended for personal gain or to cause a loss to another party. This strategy defines our approach to countering fraud, bribery, and corruption, and supports our statutory responsibilities under legislation.

This Strategy:

- Establishes clear responsibilities for preventing, detecting, and responding to fraud and corporate misconduct.
- Ensures compliance with legal obligations, including the Economic Crime and Corporate Transparency Act 2023.
- Applies to all employees, elected members, contractors, suppliers, agencies and strategic partners.

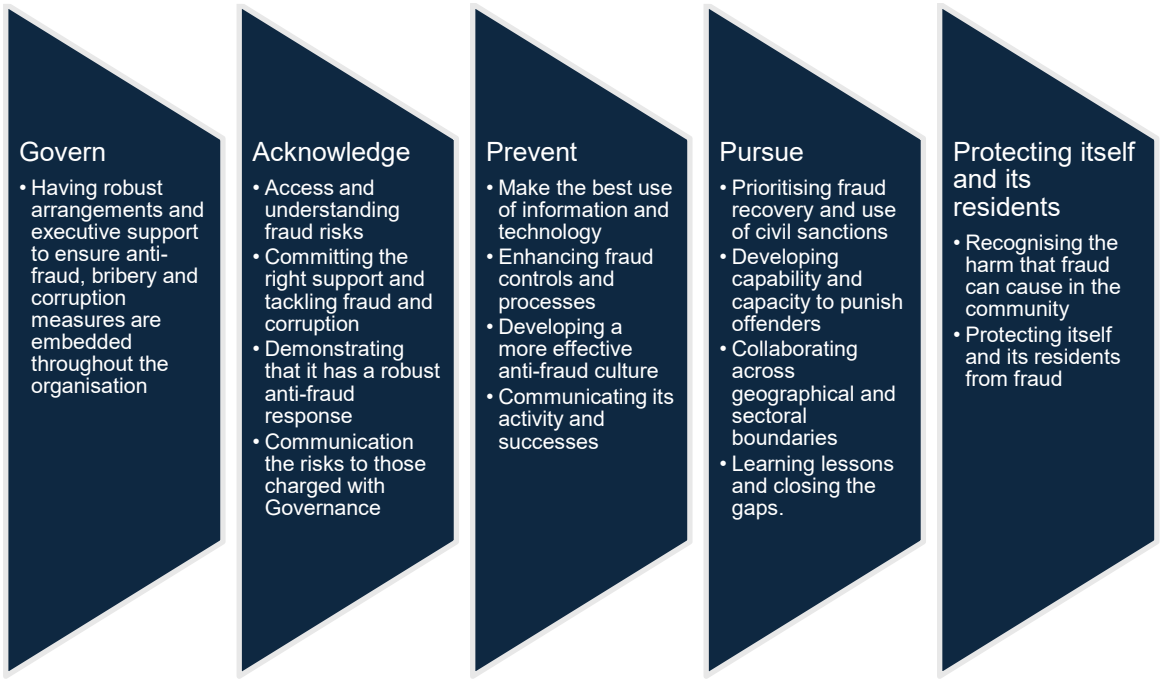
It should be read alongside the Council's Financial Regulations, Risk Management Policy, Procurement Manual, Internal Audit arrangements and Whistleblowing Policy.

4 Strategic Aims and Objectives

- Prevent fraud before it occurs.
- Detect fraud early through effective controls and intelligence.
- Respond robustly with investigations and sanctions.
- Recover losses and deter future fraud.
- Promote a strong anti-fraud culture.
- Safeguard public funds by maintaining effective internal controls and strengthening assurance over fraud risks.
- Ensure that fraud risks, control weaknesses and lessons learned are identified, escalated and addressed promptly

5 Approach to Counter Fraud

Our approach is based on the FFCL pillars of activity that CIPFA recommend Local Authorities should concentrate efforts on. This ensures that the Council's approach to fraud continues to be in line with best practice. These activities are embedded within the Council's wider governance, risk management and internal control arrangements.



6 Governance and Accountability

The Council's governance framework ensures clear accountability for counter fraud activity. The Financial Regulations require all elected members and employees to comply with the Council's Counter Fraud Strategy. Counter-fraud arrangements form part of the Council's wider framework for governance, internal control and stewardship of public funds.

Role	Responsibilities
Elected Members	Strategic oversight and challenge including counter-fraud arrangements form part of the Council's wider framework for governance, internal control and stewardship of public funds.
Chief Executive	Overall accountability for anti-fraud culture and supporting effective governance across the Council.
Head of Finance	Supports the proper administration of the Council's financial affairs through oversight of financial integrity, counter-fraud arrangements and the adequacy of key internal controls.
Internal Audit	Investigation of fraud referrals in accordance with the Counter Fraud Process, support for fraud risk assessments through audit work, and provision of independent assurance on the effectiveness of relevant controls and compliance with policy.
External Audit	As part of the audit risk assessment procedures, external audit is required to consider risks of fraud and the arrangements management has in place with regard to fraud risks.
Audit Committee	Monitors risk, assurance and the effectiveness of the Council's governance arrangements
Senior Leadership	Promote ethical conduct, ensure effective controls operate within their areas of responsibility, and address fraud risks and control weaknesses promptly.
Budget Holders	Own and operate day-to-day controls, identify fraud risks within their services, and implement agreed control improvements.
Employees	Act with integrity, follow controls and procedures, remain alert to fraud risks, and report concerns promptly.

Role	Responsibilities
Partners, suppliers, contractors and consultants	Act with integrity, comply with relevant Council requirements, remain alert to fraud risks, and report concerns promptly.

7 Legislative Context and Compliance Requirements

The Council's approach to countering fraud, bribery, corruption and wider economic crime is informed by relevant legislation, regulation, guidance and good practice. Compliance with these requirements is supported by the Council's wider governance, risk management and internal control framework, including Financial Regulations, procurement controls, whistleblowing arrangements, Internal Audit and risk management processes.

The *Economic Crime and Corporate Transparency Act 2023* enhances transparency, corporate responsibility, and law enforcement powers. It impacts Aberdeenshire Council by:

- Introducing a new "failure to prevent fraud" offence, where the Council can be held liable for not preventing fraudulent actions by employees, suppliers, subsidiaries or other associates.
- Requiring stronger due diligence and control arrangements in areas such as procurement, partnerships, and supply chains.

From 1 September 2025, the Council must have reasonable procedures in place to prevent fraud. Failure to do so may result in criminal liability, reputational damage, and financial penalties. This strategy forms part of the Council's response to these requirements and supports the wider stewardship of public funds and the proper administration of financial affairs.

This strategy also aligns with other key legislation and relevant legal frameworks, including:

- *Local Government (Scotland) Act 1973*
- *Public Finance and Accountability (Scotland) Act 2000*
- *Bribery Act 2010*
- *Proceeds of Crime Act 2002*
- *Criminal Justice and Licensing (Scotland) Act 2010*
- *Data Protection Act 2018 & UK GDPR*
- *Transport Scotland – Blue Badge Code of Practice 2022*
- *Economic Crime and Corporate Transparency Act 2023 (ECCTA)*

In the Scottish legal context, fraud may arise under a range of statutory and common law offences. The Council's approach is therefore intended to support prevention, detection, referral and investigation across the full range of relevant fraud-related risks.

The following guidance and best practice have also been followed:

- *CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption*
- *CIPFA Fighting Fraud and Corruption Locally*
- *Scottish Public Finance Manual (SPFM)*
- *Audit Scotland's National Fraud Initiative*

8 What Is Fraud and Economic Crime?

Term	Definition
Fraud	Dishonest conduct intended to secure an unlawful gain or cause a loss to another party, for example through false representation, concealment, abuse of position, false claims or identity misuse.
Bribery	Offering, promising, giving, requesting or accepting an inducement or advantage in order to influence a decision or secure improper benefit.
Economic Crime	A broad term covering financial and related offending, including fraud, bribery, corruption, money laundering, false accounting and other conduct intended to obtain unlawful financial or personal advantage.
Irregularity	A breach of process, policy, control or expected standards of conduct which may indicate error, misconduct, fraud risk or wider control weakness.

Fraud, bribery, irregularity and wider economic crime can result in financial loss, weakened internal control, reputational damage and reduced public confidence. The Council therefore requires concerns of this nature to be identified, assessed and addressed promptly.

For the purposes of the *Economic Crime and Corporate Transparency Act 2023*, the new "failure to prevent fraud" offence is relevant to specified fraud and false accounting offences. In the Scottish legal context, this may include conduct such as:

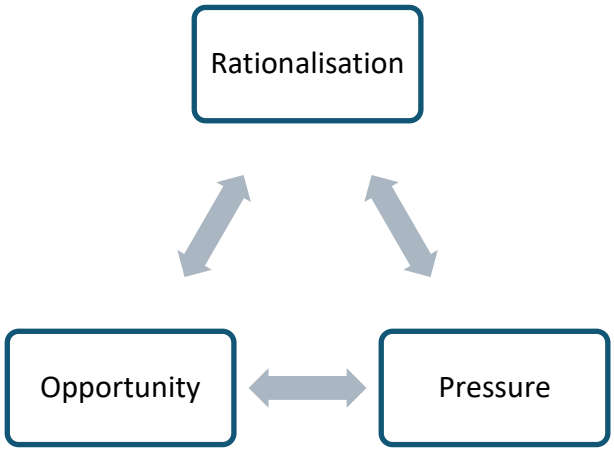
- Fraud (common law)
- Uttering (common law)
- Embezzlement (common law)

This strategy is intended to support the prevention, detection, reporting and investigation of fraud-related risks across the Council's activities, regardless of the route by which those risks arise.

9 Fraud Risk Areas

Fraud continues to pose a significant financial threat to local authorities. Estimates from the Chartered Institute of Public Finance and Accountancy (CIPFA) suggest that substantial sums of public money are lost to fraud each year across the UK. In the context of increasing financial pressures, any loss of public funds has a direct impact on the Council's ability to deliver services effectively.

Aberdeenshire Council delivers a wide range of services of significant value and volume. As a result, the Council is exposed to a variety of fraud risks across operational, financial and partnership activity. The conditions that are commonly present when fraud occurs are illustrated below.



The Council is exposed to fraud risks in areas such as:

- Procurement and contract management
- Payroll and expenses
- Council tax and business rates
- Housing and tenancy
- Social care payments and direct payments
- Grants and financial support schemes
- Cyber-enabled fraud and identity theft, including phishing emails, business email compromise or impersonation, credential theft, and ransomware-enabled disruption that can create opportunities for fraud
- The Council will conduct regular fraud risk assessments across all Services and integrate fraud risks into service and corporate risk management arrangements where appropriate.
- Targeted mitigation action will then be developed for high-risk areas.

Services will be responsible for identifying, owning and managing fraud risks within their operational areas, with support and oversight from Finance, Risk Management and Internal Audit as appropriate. Particular attention should be given to areas of higher financial exposure, more complex control environments, or known sector-wide vulnerabilities.

10 Fraud Prevention Framework

To maintain strong defence against fraud, the Council must foster resilience and innovation, ensuring that all staff, stakeholders, and the public are aware of fraud prevention threats and solutions.

The Council will promote ethical behaviour and a zero-tolerance culture embedding fraud prevention into policy, process and system design.

This includes maintaining proportionate preventive controls such as segregation of duties, approvals and authorisations, reconciliations, system access controls, supplier validation and conflict of interest checks.

This includes awareness of emerging cyber-enabled threats that can lead to fraud and loss, such as phishing emails, supplier/manager impersonation (including payment diversion attempts), credential theft, and ransomware, and reinforcing the requirement to report suspicious messages or suspected compromise promptly through the Council's established IT/security reporting routes.

Specific fraud prevention work will include:

- **Pre-employment Screening**: Verification of qualifications, references, and disclosures
- **Procurement Safeguards**: Supplier due diligence, ECCTA-aligned vetting, conflict of interest checks and proportionate monitoring of higher-risk suppliers and third parties
- **Training**: Fraud awareness and ECCTA briefings via ALDO and induction processes, complemented by cyber-awareness covering phishing and impersonation risks and how to report suspicious emails/messages.
- **Culture**: Ethical leadership and clear reporting mechanisms and reinforcement of expected standards of conduct
- **Control design and review:** consideration of fraud risks when designing or reviewing key processes, particularly in higher-risk financial and operational areas

11 Detection and Investigation

Fraud and corruption create unnecessary cost, weaken internal control and undermine confidence in the Council's stewardship of public funds. Early identification allows the Council to respond efficiently and proportionately, minimise loss and strengthen controls where needed. The Council will take all appropriate action to detect, prevent and respond to attempted or committed fraud.

Detection routes include:

- Internal controls and audits
- Whistleblowing including confidential and internal reporting channels

- Reports of suspicious emails/messages including phishing, impersonation or payment diversion attempts, through the Council's established IT and security reporting routes, with associated referrals to Internal Audit where appropriate
- External scrutiny including Audit Scotland
- Data-matching via the *National Fraud Initiative (NFI)*

In addition to participation in the National Fraud Initiative (NFI), the Council will develop and apply proportionate data analytics and continuous monitoring to identify anomalies and potential fraud indicators within key systems and processes. This will focus on routine exception reporting and trend analysis to highlight unusual patterns for review, escalation and where appropriate referral to Internal Audit.

Any analytics approach will be developed with appropriate information governance, data protection and access controls, and will be kept under review to reflect emerging risks and available data.

Where weaknesses are identified in internal controls and financial procedures, these will be strengthened and agreed actions will be tracked through to implementation.

Investigations will be carried out in accordance with the Council's *Counter Fraud Process*. This provides a clear framework for the assessment, prioritisation and investigation of referrals.

Findings will be reported to HR, Legal, Senior Leadership and Strategic Finance, as appropriate to the nature and significance of the case. Significant fraud risks, material control weaknesses and confirmed cases of fraud will be escalated through the Council's established governance and assurance arrangements where appropriate.

Sanctions may include disciplinary action, dismissal, civil recovery, or referral to Police Scotland and other relevant bodies. The Council will also use lessons learned from referrals and investigations to inform future prevention, detection and control improvement activity.

12 Participation in the National Fraud Initiative (NFI)

Aberdeenshire Council complies with its legal duty under the **Public Finance and Accountability (Scotland) Act 2000** to participate in the NFI.

Data submitted includes:

- Payroll
- Council Tax and Electoral Roll
- Blue Badge Holders
- Business Rates
- Licences and housing tenancies

This supports detection of fraud involving public funds and benefits. Participation in the NFI does not imply suspicion against any individual.

Outcomes from NFI work will be reviewed and followed up appropriately, with matches used to support service action, recovery activity where relevant, control improvement and wider fraud assurance reporting.

13 Anti-Bribery Provisions

Under the **Bribery Act 2010**, the Council prohibits bribery in all its forms and is committed to maintaining effective arrangements to prevent, detect and respond to bribery risk.

The Council Prohibits bribes of any form

- Requires declarations of gifts and hospitality
- Monitors procurement and contract awards for undue influence

These arrangements are supported by the Council's procurement controls, declarations of interest, and gifts and hospitality procedures, and form part of the wider counter-fraud, governance and internal control framework.

Any concerns relating to bribery, improper influence or conflicts of interest will be reported and considered through the Council's established reporting, investigation and assurance arrangements.

14 Whistleblowing and Reporting

The Council is committed to the highest ethical standards. High standards of corporate and personal conduct are essential and are reflected in the Council's *Councillors' Code of Conduct*, employee standards and related HR policies.

Anyone suspecting fraud, corruption, or economic crime can report via the following means in accordance with the *Disclosure of Information (Whistleblowing) Policy and Procedures* through the following routes:

- Direct to their line manager
- Direct to their own Head of Service or Director
- The Director of the specified Service concerned
- The Area Manager of the area within which they are based
- The Chief Executive of the Council
- Direct to the Head of Finance
- Direct to Chief Internal Auditor

All reports are treated confidentially, and whistleblowers are protected under the Public Interest Disclosure Act 1998.

Reports relating to suspected fraud, corruption or economic crime will be assessed and routed in line with the Council's Counter Fraud process to ensure that concerns are considered by the appropriate officers.

A comprehensive *Counter Fraud Process* is in place which sets out the Council's approach to assessing, prioritising and investigating fraud referrals, and to identifying any resulting control improvements.

15 Anti-Money Laundering (AML)

The Council complies with the **Proceeds of Crime Act 2002** and relevant requirements arising from the *Economic Crime and Corporate Transparency Act 2023*.

Although the Council is not a regulated sector body for all of its activities, it must remain alert to the risk of money laundering and suspicious financial activity where this may arise through its services, transactions or wider operations. This is particularly relevant in relation to higher-risk transactions, assets, property-related matters and other activity where unusual financial behaviour may be identified.

The Council will maintain proportionate anti-money laundering arrangements, including:

- an appointed **Money Laundering Reporting Officer (MLRO)** to oversee suspicious activity reporting and related procedures
- AML training for relevant officers
- risk-based assessment of relevant transactions and activities
- appropriate escalation and reporting of concerns where suspicious activity is identified

These arrangements form part of the Council's wider framework for protecting public funds and managing fraud and economic crime risks.

16 Sanctions and Legal Enforcement

Aberdeenshire Council applies a zero tolerance approach in relation to fraud corruption and wider economic crime and is committed to taking appropriate action where wrongdoing is identified.

Any confirmed fraud or economic crime may result in:

- Disciplinary action up to and including dismissal
- Civil recovery of funds
- Criminal prosecution
- Referral to Police Scotland, National Crime Agency or other relevant regulatory or enforcement bodies.

The Council will take a proportionate and consistent approach, based on the circumstances of each case, and will seek to recover losses and protect public funds where appropriate.

Outcomes from cases will also be used to identify lessons learned and strengthen prevention, detection and internal control arrangements.

17 Monitoring and Review

The Council will monitor delivery of this Strategy through a set of measurable objectives and Key Performance Indicators (KPIs). KPIs will be defined with a clear measure including calculation method, data source and owner, reporting frequency, and baseline or target where available. Progress will be reported to Senior Leadership Team and Audit Committee annually, with interim monitoring undertaken by Internal Audit and Finance as required.

Significant fraud risks, material control weaknesses and notable losses will be escalated through the Council's governance arrangements outwith the routine reporting cycle where appropriate.

KPI	Scope	Measure	Source/ Owner	Frequency
Fraud referrals received	Suspected fraud/ corruption/ economic crime referrals received via agreed routes (including whistleblowing and referrals from Services/ IT/ security); excludes duplicate referrals and general advice-only queries unless logged as a referral.	Count of unique referrals received in the reporting period, with optional breakdown by channel/service area.	Internal Audit referrals log (Chief Internal Auditor).	Quarterly (management) and annually (SLT/Audit Committee).
Referral triage outcomes and cases progressed to investigation	Referrals logged in the period.	(i) number and % closed at triage; (ii) number and % signposted/ handled by management action; (iii) number and % progressed to investigation (case opened and allocated).	Internal Audit case management records (Chief Internal Auditor).	Quarterly/ annual.
Timeliness of case handling	Referrals and investigations logged/handled by Internal Audit.	(i) median working days from referral receipt to triage decision; (ii) %	Internal Audit case management	Quarterly/ annual.

KPI	Scope	Measure	Source/ Owner	Frequency
		triaged within agreed target timescale; (iii) median working days from investigation start to closure; (iv) % investigations closed within agreed target timescale (where targets are set).	records (Chief Internal Auditor).	
Value of fraud loss confirmed, recovered and (where evidenced) prevented	Confirmed cases concluded in the reporting period; values recorded once validated by Finance/Legal to support consistency and avoid double-counting.	(i) confirmed fraud loss (£); (ii) recovered amounts (£) by route (e.g., payroll deductions, civil recovery, insurance); (iii) recovery rate (%) = recovered ÷ confirmed loss; (iv) prevented loss (£) where a quantifiable overpayment/loss was stopped before payment/settlement (reported separately).	Internal Audit outcomes with Finance/Legal confirmation (Strategic Finance / Chief Internal Auditor).	Annual (with quarterly tracking where feasible).
Fraud prevention actions implemented	Agreed control improvements arising from fraud investigations, data analytics, and audit work.	(i) number of actions due in the period; (ii) % implemented by due date; (iii) number/% overdue (including >90 days overdue, where applicable).	Internal Audit recommendations tracking / management action plans (Internal Audit with Service owners).	Quarterly/ annual.

KPI	Scope	Measure	Source/ Owner	Frequency
Mandatory fraud (and related) training completion	Employees in scope for mandatory training (and, where applicable, relevant modules for managers); population definition and exclusions (e.g., long-term leave) agreed with HR/L&D for consistent reporting.	(i) overall completion rate (%); (ii) new starter completion within agreed timescale (e.g., within X days of start date) (%), where monitored.	HR/L&D learning management system (HR/L&D lead) with Strategic Finance oversight.	Quarterly/ annual.
Whistleblowing reports relating to fraud/economic crime	Whistleblowing reports tagged as fraud/corruption/economic crime (excluding HR/other non-fraud categories).	Number received in the period, summary of themes, and high-level outcomes; optional: % acknowledged within agreed timescale (where monitored).	Whistleblowing reporting dataset and governance reporting (Chief Internal Auditor / governance lead).	Aligned to whistleblowing reporting cycle and annually.

Fraud reporting arrangements are in place through regular Whistleblowing Reports to Audit Committee and the Chief Internal Auditors Annual Assurance Report to Strategic Leadership Team and Audit Committee which includes a standard section on Counter Fraud activity. These reports should support oversight of fraud activity, control weaknesses, progress with agreed actions, and wider assurance over the adequacy of counter-fraud arrangements.

The Strategy will be reviewed on an ongoing basis and formally reviewed every five years, with oversight from Strategic Finance and Internal Audit, and approved by the **Business Services Committee**. The Strategy will be reviewed sooner where necessary, including where:

- legal or regulatory changes occur, including changes arising from ECCTA or related requirements
- internal audit work, fraud investigations, whistleblowing trends or fraud risk assessments identify material gaps or emerging risks
- significant changes in the Council's operating environment, systems or risk profile affect the adequacy of current arrangements

18 Supporting Framework

This strategy is supported by the following policies:

- Disclosure of Information (Whistleblowing) Policy
- Procurement Manual
- Financial Regulations
- Internal Audit Charter
- Risk Management Policy
- Hospitality and Gifts Procedure
- Councillors Codes of Conduct
- Disciplinary Procedures

19 Training and Awareness

By providing guidance and maximising awareness, the Council will help instill a zero tolerance attitude to fraud and corruption, reducing the likelihood that staff, contractors and volunteers either feel motivated or have the opportunity to commit fraud.

Fraud awareness training is mandatory for all staff and tailored training is provided for specific roles. Regular communications and campaigns reinforce the Council's zero-tolerance approach, promote understanding of reporting routes and share lessons learned from fraud cases where appropriate

Completion of mandatory training will be monitored, and targeted support or follow-up will be provided where compliance levels fall below expectation.

Public-facing communications will also be used where appropriate to support prevention and reporting. In coordination with Corporate Communications, the Council will signpost clear reporting routes for residents, suppliers and partners to raise concerns about suspected fraud or corruption, and will provide high-level awareness messages that encourage timely reporting while avoiding disclosure of sensitive operational or investigative detail.

The best defence against fraud, corruption and bribery is a strong anti-fraud culture. The Council promotes the *Seven Principles of Public Life* put forward by the Nolan Committee and expects employees, elected members, contractors and partners to follow the principles, legal rules, procedures and practices which protect the Council's legitimate interests at all times.

Aberdeenshire Council is committed to these principles of good governance and demonstrates this through the adoption, monitoring and development of the Council's *Local Code of Corporate Governance*.

20 Action Plan (Appendix)

An action plan will be maintained to implement this strategy, including:

- Risk assessments
- Policy updates
- Training delivery
- Monitoring and reporting improvement

Each action will have an owner, deadline, and status tracker.

Appendix 1 – Action Plan

Ref	Action	Owner	Deadline	Status	Outcome
1	Promotion of Council's fraud governance arrangements, including Whistleblowing policy and procedures progressed through delivery of presentations through Directorate Leadership/ Management Teams.	Directors	September 2026	Not started	Increased awareness
2	Deliver mandatory fraud training to all staff, including re-enforcement of whistleblowing and anonymous reporting. (e-learning package, alongside alternative training materials (in managers talk, video and information sheets for staff without regular computer access)	Strategic Finance/ Chief Internal Auditor	March 2027	Not started	Increased awareness
3	Tailored training surrounding procurement related fraud delivered to relevant staff in procurement, building services and property services.	Procurement	December 2026	Not started	Increased awareness
4	Fraud risk assessments will be carried out across all Services and fraud risks will be integrated into the appropriate risk register.	Representative from each Service to be identified.	December 2026	Not started	Risk areas identified
5	Upon completion of the fraud risk assessments, the identified mitigation actions will be reviewed, and an action plan will be developed to reduce fraud risk exposure.	Representative from each Service to be identified.	March 2027	Not started	Prevention of fraud
6	Align fraud risk assessment results to the risk management framework	Risk and Business Continuity Officer	March 2027	Not started	Prevention of fraud

Ref	Action	Owner	Deadline	Status	Outcome
7	NFI data analytics – review outcome of current exercise for any anomalies.	Strategic Finance	September 2026	Not started	Detect fraud areas.
8	Develop a proportionate data analytics and continuous monitoring plan beyond NFI, including prioritised use cases, data sources, dashboard/exception report design (e.g., Power BI), review cadence, roles and escalation route to Internal Audit for investigation where required.	Strategic Finance (with Internal Audit and relevant system/process owners)	December 2026	Not started	Earlier identification of anomalies and fraud indicators through routine monitoring, supporting targeted prevention activity and timely referral/investigation.
9	Communication of lessons learned from fraud cases	Strategic Finance	September 2026	Not started	Increased awareness
10	Develop and maintain public-facing signposting for reporting suspected fraud or corruption (e.g., residents, suppliers and partners), coordinating messaging with Corporate Communications and ensuring content is high-level and does not disclose sensitive operational or investigative detail.	Strategic Finance (with Corporate Communications and Internal Audit)	September 2026	Not started	Clear external reporting routes and increased awareness/support for prevention and reporting.
11	Implement and maintain the Strategy KPI framework as set out in Section 17 (including referral volumes, investigations progressed, timeliness, losses identified/recovered, prevention actions implemented, training completion, whistleblowing metrics, and NFI outcomes) and	Strategic Finance	March 2027	Not started	Performance Monitoring

Ref	Action	Owner	Deadline	Status	Outcome
	report progress to Senior Leadership Team and Audit Committee in line with the reporting schedule.				
12	Develop a process to routinely revisit checks on third-party contractors and ALEOs Integration of ECCTA principles into procurement and financial procedures Revise procurement e-learning to recognise new fraud risks under ECCTA	Strategic Commercial Manager	TBC	Not started	Prevention of fraud

Appendix 2 – Fraud Risk Assessment Template

Risk Area		**Risk Description**		**Likelihood**		**Controls in Place**		**Residual Risk**		**Action Required**			**Monitoring and Review**	
Service	**Process/ Activity**	**Potential Fraud Type**	**How Fraud Could Occur**	**Rating**	**Rationale**	**Existing Controls**	**Effectiveness**	**Overall Risk Rating**	**Justification**	**Mitigating Measures**	**Responsible Officer**	**Deadline**	**Review Frequency**	**Net Review Date**
Procurement	*Supplier onboarding*	*False invoicing*	*Brief scenario or method*	*Low/ Medium/ High*	*Financial, reputational, operational impact*	*Segregation of duties/ system checks*	*Effective/ Needs improvement*	*Lo/ Medium/ High*	*Based on likelihood and impact after controls*	*Staff training/ policy update*	*Name/ Role*	*Date for completion*	*Quarterly/ Annually*	*Insert Date*