

Report to Audit Committee

Counter Fraud and Corruption Policies and Procedures

Portfolio Holder: Councillor Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability

Officer Contact: Fiona Greenway – Executive Director of Corporate Resources

Report Author: John Miller – Head of Audit and Counter Fraud

22 October 2025

Reason for Decision

This report sets out the updated Counter Fraud and Corruption Policies and associated planning documents. These documents support the provision of an appropriate Counter Fraud service to minimise fraud risks and to investigate potential fraud and corruption.

Executive Summary

The Accounts and Audit Regulations 2015 state that the Council must have measures in place “to enable the prevention and detection of inaccuracies and fraud.” In this context, fraud also refers to cases of bribery and corruption.

The Head of Audit and Counter Fraud is responsible for the provision of an appropriate Counter Fraud service to minimise fraud risks and to investigate potential fraud and corruption. The Counter Fraud service at Oldham Council operates as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA). The Cabinet Office also provides guidance on professional Counter Fraud standards across the public sector, and such guidance is followed in Counter Fraud activities undertaken by Oldham Council.

The Director of Finance is responsible for the development and maintenance of the Counter Fraud suite of strategies and for directing the Council's efforts in fraud investigation. The Audit and Counter Fraud Team is responsible for investigating potential fraud, for identifying potential fraud risks, conducting proactive fraud reviews, and for delivering training and awareness to colleagues. In addition, the team maintains the relevant policies and procedures, which are reviewed and updated routinely.

Recommendations

Members note the contents of this report and approve the updated Policies and Planning documents.

Counter Fraud and Corruption Policies and Procedures

1. Background

- 1.1 The Accounts and Audit Regulations 2015 state that the Council must have measures in place “to enable the prevention and detection of inaccuracies and fraud.” In this context, fraud also refers to cases of bribery and corruption.
- 1.2 The Council’s Financial Procedure Rules Section 6.8: Investigations and Suspected Fraud or Corruption, require the Chief Internal Auditor (Head of Audit and Counter Fraud) to be responsible for the provision of an appropriate Counter Fraud service to minimise fraud risks and to investigate potential fraud and corruption. The Counter Fraud Team at Oldham Council operates in accordance with practices recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the team also adheres to guidance issued by the Cabinet Office relating to professional Counter Fraud standards across the public sector.
- 1.3 The Audit and Counter Fraud Team is responsible for investigating potential fraud, for identifying potential fraud risks and conducting proactive fraud reviews, and for delivering training and awareness to colleagues. In addition, the team maintains the relevant policies and procedures, which are reviewed and updated routinely. This report sets out the proposed revised policies and planning documentation.

2. Current Position: Policies and Procedures

- 2.1 Effective policies and procedures are essential to ensure that all officers and Members are aware of their roles and responsibilities in identifying and managing the risk of fraud. The Audit and Counter Fraud Team will continue to review and update these policies and procedures on an ongoing basis.
- 2.2 During 2025, the following policy and planning documents were reviewed. These are attached to this report as the following Appendices:
 - Appendix 1: Counter Fraud, Anti-Bribery Strategy and Counter Fraud Response Plan
 - Appendix 2: Council Tax and Council Tax Reduction Scheme Sanction Policy
 - Appendix 3: Covid Business Grants Prosecution Policy
 - Appendix 4: Anti-Money Laundering Policy
 - Appendix 5: CIPFA Fighting Fraud and Corruption Locally Checklist
 - Appendix 6: Fraud and Loss Risk Assessment

3 Options/Alternatives

- 3.1 The Audit Committee may approve or not approve the attached policies and planning documentation.

4 Preferred Option

- 4.1 The Audit Committee approves the attached policies and planning documentation.

5 Consultation

- 5.1 N/A.
-

6 Financial Implications

6.1 N/A.

7 Legal Services Comments

7.1 N/A.

8 Co-operative Agenda

8.1 N/A.

9 Human Resources Comments

9.1 N/A.

10 Risk Assessments

10.1 Risk assessments are considered as part of the Annual Audit and Counter Fraud Planning process and in advance of, and during, proactive reviews and investigations. (Andrew Bloor Assistant Manager- Counter Fraud)

11 IT Implications

11.1 N/A.

12 Property Implications

12.1 N/A.

13 Procurement Implications

13.1 N/A.

14 Environmental and Health & Safety Implications

14.1 N/A.

15 Equity, Community Cohesion and Crime Implication

15.1 N/A.

16 Equality Impact Assessment Completed

16.1 N/A.

17 Forward Plan Reference

17.1 N/A.

18 Key Decision

18.1 N/A.

19 **Background Papers**

- 19.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Background papers are included as Appendices

Officer Name: John Miller

Contact: john.miller@oldham.gov.uk

20 **Appendices**

- 20.1 Appendix 1: Counter Fraud, Anti-Bribery Strategy and Counter Fraud Response Plan
Appendix 2: Council Tax and Council Tax Reduction Scheme Sanction Policy
Appendix 3: Covid Business Grants Prosecution Policy
Appendix 4: Anti-Money Laundering Policy
Appendix 5: CIPFA Fighting Fraud and Corruption Locally Checklist
Appendix 6: Fraud and Loss Risk Assessment
-