

Report to Audit Committee

Counter Fraud Benchmarking

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

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26 March 2026

Reason for Report

At the Audit Committee's meeting of 14 January 2026, Members requested comparative data on counter fraud and recovery outcomes and further breakdown of the figures reported to the committee.

Executive Summary

This report summarises:

- The latest available benchmarking data from participating North-West Authorities.
- Year on year counter fraud figures for Oldham.
- A breakdown of counter fraud outcomes from April 2025 to the end of February 2026.

Recommendation

Members are requested to consider the contents of the report.

Counter-fraud outcomes and benchmarking data**1. Background**

1.1 At the Audit Committee's meeting of 14 January 2026, Members requested comparative data on counter fraud and recovery outcomes and further breakdown of the figures reported to the committee.

1.2 The main content of this report is structured as follows:

This report summarises:

Section 2 - The latest available benchmarking data from participating North-West Authorities.

Section 3 - Year on year counter fraud figures for Oldham and a breakdown of outcomes from April 2025 to the end of February 2026.

2. 2023/24 Benchmarking data from participating North-West Authorities

2.1 The latest available benchmarking data from 2023/24, from participating North-West Authorities, is shown in the table below.

Authority	Recoveries/Overpayments Created	FTE	£ Per FTE
Blackpool	£192,690	3	£64,230
Bury	£173,289	3.8	£45,602
Fylde	£99,132	1	£99,132
Lancaster	£367,006	2	£183,503
Oldham	£297,720	1	£297,720
Preston	£106,773	2.3	£46,423
Rochdale	£179,794	4	£44,949
Rossendale	£85,784	1	£85,784
Salford	£64,486	3	£21,495
Tameside	£217,700	2	£108,850
Trafford	£351,885	2.5	£140,754
Warrington	£687,116	3	£229,039
Wigan	£261,007	2	£130,504
Total	£3,084,382		

2.2 The original benchmarking questionnaire asked for FTE staffing numbers of Fraud Investigators employed by each Authority. Oldham does not currently employ any Officers in a Fraud Investigator role (or equivalent). Oldham's fraud investigation resource currently comprises 1 FTE Officer who undertakes a range of fraud investigation work, both directly and in a managerial/strategic capacity, on behalf of the Audit and Counter Fraud Service. To enable a meaningful comparison of the data on a per FTE basis, we have added one FTE to all respondents' data (including Oldham) to reflect managerial and other fraud related work undertaken.

- 2.3 Review of the data does not appear to suggest any direct correlation between the number of staff employed and the total recoveries identified. Nor is there any obvious correlation on a per FTE basis.
- 2.4 Warrington Council reported the highest total recoveries and Salford Council the lowest. Both Councils employed an equivalent number of staff. At the time of comparison Warrington and Salford shared (jointly employed) an experienced Chief Internal Auditor, yet achieved significantly different outcomes.
- 2.5 No subsequent benchmarking exercise was undertaken for 2024/25. It has been agreed at the Greater Manchester Fraud Investigation Group that Oldham will lead on a follow up exercise for 2025/26 following the closure of accounts for the year. Results from this exercise will be brought back to the Committee in due course.

3 Year on year results and breakdown of results

- 3.1 Year on year comparative outcomes between 2021/22 and 2024/25 are shown in the table below:

Counter Fraud Team - Comparative Performance Data 2021/22 to 2024/25

Counter Fraud Team:	2021/22	2022/23	2023/24	2024/25
Corporate Cases - Positive Results	114	114	99	165
CTR cases amended as a result of an investigation	74	62	88	99
Fraud & Error Overpayments identified as part of Corporate Cases (£)	£78,052	£153,096	£30,235	£105,524
HB Fraud & Error Overpayments identified as part of a CTR investigation (£)	£210,978	£95,016	£135,175	£156,181
CTR Fraud & Error Overpayments identified (£)	£119,448	£63,948	£132,309	£187,081
Total Financial Outcomes from Counter Fraud	£408,478	£312,060	£297,720	£448,786

- 3.2 During the period 2021/22 to 2024/25 Oldham's Counter fraud staffing resource remained stable, as outlined at 2.2.
- 3.3 A breakdown of the outcomes from 1st April 2025 to the end of February 2026 is shown in the table below.

Month 11 2025/26 - Counter Fraud Statistics

Performance Indicator/Output Measure	2025/26
No. of Corporate Cases - Positive Results	128
Fraud and Error Overpayments identified as part of Corporate Cases (£)	£88,637.76
CTR cases amended as a result of an investigation	84
HB Fraud, Error & Overpayments from CTR investigations	£45,615.47
CTR Fraud, Error & Overpayments identified	£135,618.01
Total Financial Outcomes from Counter Fraud activities	£269,871.24

3.4 A further breakdown of those items shown as Corporate Cases is shown in the table below:

Month 11 2025/26 - Corporate Cases Breakdown

Description	Cases	Overpayment
NFI - Single Person Discount	50	£19,931.61
Fraudulent Credit Card Payments - Council Tax	4	£700.00
NFI - Blue Badge	52	£0.00
NFI - Duplicate Payments	14	£43,329.62
Direct Payment Misuse	1	£210.00
Staff - Abuse of Position	1	£5,466.63
NFI - Residential Nursing Homes	4	£18,999.90
Schools Admission	2	£0.00
Total	128	£88,637.76

4 Options/Alternatives

4.1 The Audit Committee can either:

- a) choose to accept and note the contents of this report; or,
- b) decline to accept and note the contents of the report and suggest an alternative approach.

5 Preferred Option

5.1 The preferred option is that the Audit Committee accepts and notes the contents of this report.

6 Consultation

6.1 N/A.

7 Financial Implications

7.1 N/A.

8 Legal Services Comments

8.1 N/A.

9 Co-operative Agenda

9.1 N/A.

10 Human Resources Comments

10.1 N/A.

11 Risk Assessments

11.1 The 2025/26 Audit and Counter Fraud Plan was prepared, reviewed, and updated using a risk-based approach. The Terms of Reference for each agreed project are also determined using a risk-based methodology. (John Miller)

12 **IT Implications**

12.1 N/A.

13 **Property Implications**

13.1 N/A.

14 **Procurement Implications**

14.1 N/A.

15 **Environmental and Health & Safety Implications**

15.1 N/A.

16 **Equity, Community Cohesion and Crime Implication**

16.1 N/A.

17 **Equality Impact Assessment Completed**

17.1 No.

18 **Forward Plan Reference**

18.1 N/A.

19 **Key Decision**

19.1 No.

20 **Background Papers**

20.1 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 1 & 2
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21 **Appendices**

21.1 N/A
