Appendix 2 – Self-assessment against the CIPFA Code of Practice Managing the Risk of Fraud and Corruption, FFCL Checklist and action plan

Background

The Counter Fraud Team has completed a comprehensive self-assessment against the CIPFA *Managing the Risk of Fraud and Corruption* Code of Practice (MRFC) and the *FFCL* Checklist. The assessment provides an evaluation of the Council's current counter fraud arrangements across the key themes of governance, fraud risk management, strategy, resources, prevention, detection, investigation and assurance.

The proposed action plan is attached below the self-assessment against the CIPFA Code of Practice Managing the Risk of Fraud and Corruption and the FFCL Checklist.

Table 1: Self-assessment against the CIPFA Code of Practice Managing the Risk of Fraud and Corruption and the FFCL Checklist

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
Principle A - Acknowledge Responsibility - 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.					
1	A1/1 (MRFC)	There is a current statement from the leadership team that identifies the specific threats of fraud and corruption faced by the organisation.	Partially	Responsibilities for managing the risk of fraud and corruption are reflected within the Council's Constitution and governance framework. The Counter Fraud Strategy confirms the commitment of Members and Chief Officers to countering fraud and corruption. Fraud awareness activity, employee training and communications help raise awareness of the principal fraud risks facing the Council. The Counter Fraud Strategy and supporting policy framework are subject to periodic review to ensure continued alignment with organisational risks and recognised good practice.	Improvement activity is captured within the Counter Fraud Action Plan
2	A1/2 (MRFC)	Statements by the leadership team on the threats of fraud and corruption include identification of the harm that could arise from the threat.	Partially	Corporate communications, fraud awareness campaigns and leadership messaging highlight the impact of fraud on public services and resources. Opportunities have been identified to further strengthen leadership communications regarding fraud risks and the harm that fraud can cause to the Council and local communities.	Improvement activity is captured within the Counter Fraud Action Plan
3	A2/1 (MRFC)	The current governance framework of the organisation includes the adoption and maintenance of effective counter fraud and anti-corruption arrangements.	Yes	The Council has established governance, policy and awareness arrangements to support a strong counter fraud culture. These include oversight through the Audit and Risk Management Committee, a supporting policy framework, leadership support for fraud awareness activity, and mandatory Fraud, Bribery and Corruption training for employees with consistently high completion rates.	None
4	A2/2 (MRFC)	The leadership team regularly refers to the importance of values and behaviours that support enhanced awareness and mitigation of fraud and corruption risks.	Partially	The Anti-Fraud and Corruption Policy reference the Nolan Principles and supports the Council's wider ethical framework. Opportunities have been identified to further strengthen leadership communications that promote	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				awareness of fraud and corruption risks and reinforce expected standards of behaviour.	
5	A2/3 (MRFC)	The leadership team publicly supports steps to improve awareness of fraud and corruption risks and promote appropriate behaviours.	Partially	The Council promotes awareness of fraud and corruption risks through regular committee reporting, employee communications, mandatory training and annual fraud awareness activity. These arrangements help reinforce expected standards of behaviour and demonstrate the Council's commitment to preventing and detecting fraud and corruption. Opportunities have been identified to further strengthen visible leadership engagement in fraud awareness initiatives.	Improvement activity is captured within the Counter Fraud Action Plan
6	A3/1 (MRFC)	There is a current statement from the leadership team that acknowledges the responsibility of the team for taking action in response to the risks of fraud and corruption.	Partially	The Council's governance framework, Financial Regulations, Constitution and Counter Fraud Strategy establish responsibilities for preventing, detecting and responding to fraud and corruption. These arrangements support a clear allocation of responsibilities across Members, senior management and employees. Opportunities have been identified to further strengthen leadership statements regarding organisational responsibility for managing fraud and corruption risks.	Improvement activity is captured within the Counter Fraud Action Plan
7	A3/2 (MRFC)	The leadership team has put in place appropriate delegated authority or nominated an accountable person to lead on the organisation's approach.	Yes	Responsibility for overseeing the Council's counter fraud arrangements is clearly defined within the governance framework, with designated officers responsible for leading and coordinating counter fraud activity.	None
8	A3/3 (MRFC)	The leadership team are supportive of the investigation of allegations and the application of sanctions where recommended.	Yes	The Council has established governance arrangements to support the investigation of fraud and corruption allegations and the application of appropriate sanctions where wrongdoing is identified. Senior management and Legal Services support the work of the Counter Fraud Team, enabling investigations to be undertaken effectively and ensuring appropriate action is taken where fraud, corruption or control weaknesses are identified.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
9	A3/4 (MRFC)	The latest annual governance report includes an assessment of how effectively the body is addressing its fraud and corruption risks.	Partially	The Annual Governance Statement includes reference to the Council's system of internal control and counter fraud arrangements. Counter fraud activity and assurance information are reported through established governance arrangements. Opportunities have been identified to further strengthen reporting on how effectively the Council is managing fraud and corruption risks and improving organisational resilience.	Improvement activity is captured within the Counter Fraud Action Plan
10	A4/1 (MRFC)	The governing body has approved a specific goal in relation to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention.	Partially	The Council's governance arrangements establish responsibility for oversight of counter fraud activity and support the delivery of proactive and reactive counter fraud work. Annual planning and reporting arrangements provide a framework for identifying opportunities to prevent losses, strengthen controls and improve organisational resilience to fraud and corruption.	Improvement activity is captured within the Counter Fraud Action Plan
11	A4/2 (MRFC)	Opportunities to improve resilience and achieve financial savings as a result of enhanced fraud detection or prevention initiatives are actively explored and supported by the leadership team.	Partially	The Council actively seeks opportunities to strengthen fraud prevention and detection through proactive counter fraud activity, participation in national initiatives and engagement with professional networks. These arrangements support the identification of emerging risks, the sharing of good practice and the exploration of innovative approaches to reducing fraud and error.	Improvement activity is captured within the Counter Fraud Action Plan
Principle B - Identify Risks - Fraud risk identification is essential to understand specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users.					
12	B1/1 (MRFC)	The organisation's risk management policy includes reference to risks arising from fraud and corruption and guidance on how the risks should be assessed.	No	The Council's Risk Management Framework includes reference to fraud risk and provides a basis for considering fraud within wider risk management arrangements. Opportunities have been identified to further strengthen supporting guidance and promote a more consistent approach to fraud risk assessment and management across the organisation.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
13	FFCL 1	The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.	No	Work is underway to strengthen the Council's fraud risk management framework through the development of a corporate fraud risk register and supporting fraud risk assessment arrangements. This will support the consistent identification, assessment, monitoring and reporting of fraud risks across Council services.	Improvement activity is captured within the Counter Fraud Action Plan
14	FFCL 2	The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.	Partially	Work is underway to further develop fraud risk management arrangements through the implementation of a structured fraud risk framework. This will support horizon scanning, identification of emerging fraud risks and assessment of the potential impact of fraud on the organisation and its communities.	Improvement activity is captured within the Counter Fraud Action Plan
15	FFCL 3	There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist.	Partially	The Council has established arrangements for reporting counter fraud activity through its governance framework, including annual reporting and approval of the Counter Fraud Plan. A self-assessment against the CIPFA Managing the Risk of Fraud and Corruption Code and the Fighting Fraud and Corruption Locally Checklist has been completed. Opportunities have been identified to further strengthen assurance by embedding periodic assessment and reporting against these recognised counter fraud frameworks.	Improvement activity is captured within the Counter Fraud Action Plan
16	FFCL 4	The relevant portfolio holder has been briefed on the fraud risks and mitigation.	Partially	Counter fraud activity, risk information and mitigation arrangements are reported through the Council's governance framework. Opportunities have been identified to further strengthen fraud risk reporting and assurance arrangements.	Improvement activity is captured within the Counter Fraud Action Plan
17	FFCL 5	The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	Yes	The Council's governance arrangements provide oversight and challenge of counter fraud activity through the appropriate committee. Counter fraud plans, performance reports and resource considerations are reported through established governance processes, enabling Members to	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				provide scrutiny, challenge and support in relation to fraud risks, priorities and the adequacy of counter fraud arrangements. Ongoing engagement between senior officers and committee members further supports effective oversight of the Council's counter fraud activity.	
18	B1/2 (MRFC)	Fraud risk assessments of principal activities are undertaken.	No	Work is underway to strengthen the Council's fraud risk assessment framework and embed a more consistent approach to identifying and assessing fraud risks across service areas. This will support improved visibility of fraud risks and the effectiveness of associated control measures.	Improvement activity is captured within the Counter Fraud Action Plan
19	B1/3 (MRFC)	Fraud risk assessment is undertaken for significant new operations or changes to processes.	No	Existing arrangements support engagement with services regarding new initiatives and emerging fraud risks. Opportunities have been identified to further embed fraud risk assessment considerations within organisational change, project management and service development processes.	Improvement activity is captured within the Counter Fraud Action Plan
20	B1/4 (MRFC)	Fraud risk reporting is made regularly and there is a clear allocation of responsibility for managing the risks.	No	Corporate and service risks are reported through established governance arrangements. Opportunities have been identified to further strengthen the identification, ownership and reporting of fraud-specific risks to support management oversight and assurance.	Improvement activity is captured within the Counter Fraud Action Plan
21	B1/5 (MRFC)	Escalation of concerns relating to significant or increasing fraud risks are made to senior managers and to those who can advise on the mitigation of the risk.	Yes	The Council maintains an established framework of policies, procedures and reporting mechanisms to support the identification, escalation and management of fraud and corruption risks. Employees have access to a range of reporting channels, including whistleblowing and fraud reporting arrangements, which are supported by awareness training and corporate policies. Fraud risks, emerging threats and the outcomes of counter fraud activity are communicated through management and governance arrangements, enabling appropriate action to be taken to mitigate identified risks and strengthen the control environment.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
22	B2/1 (MRFC)	The organisation identifies the main areas of activity where the risk of corruption is present.	Yes	The Council promotes awareness of corruption risks through its policy framework, mandatory training and fraud awareness activities. These arrangements help employees and Members understand the key areas in which corruption risks may arise and reinforce the standards of conduct, transparency and accountability expected across the organisation.	None
23	B2/2 (MRFC)	Guidance and statements on good governance, values and codes of conduct include explicit reference to counter fraud and avoidance of corruption.	Yes	The Council's governance framework, policies and codes of conduct include explicit reference to fraud, bribery and corruption. These arrangements are supported by training, guidance and awareness activity which promote ethical behaviour, integrity and accountability, and reinforce the standards expected of Members and employees.	None
24	B2/3 (MRFC)	Training and awareness sessions are undertaken to support the adoption of good ethical conduct by both staff and members of the governing body.	Yes	The Council delivers training and awareness activities to support ethical conduct and reinforce expectations relating to fraud, bribery and corruption. Mandatory employee training, member development arrangements and counter fraud awareness initiatives promote integrity, accountability and compliance with the Council's governance framework, policies and codes of conduct.	None
25	B3/1 (MRFC)	The organisation identifies appropriate fraud loss estimates that are appropriate for its sector of fraud risk types. It uses these to inform its fraud risk assessment and to quantify the value of fraud prevention.	Partially	The Counter Fraud Team utilises national and sector intelligence to understand the scale and impact of fraud affecting the public sector. Opportunities have been identified to further integrate fraud loss estimates into service-level fraud risk assessments and risk management activities.	Improvement activity is captured within the Counter Fraud Action Plan
26	B3/2 (MRFC)	Where the organisation has significant fraud risk exposures it adopts a methodology to measure its fraud losses.	Yes	The Council uses recognised methodologies to estimate and assess fraud losses within identified high-risk areas. This information supports the assessment of fraud risk, informs counter fraud activity and helps demonstrate the value of	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				fraud prevention and detection measures in protecting public funds.	
27	B3/3 (MRFC)	The organisation participates in comparative or benchmarking activities with other organisations to evaluate its experience of fraud and the effectiveness of its fraud risk management.	No	The Council engages with professional networks and external partners to support its understanding of fraud risk and emerging threats. Opportunities have been identified to further develop benchmarking and comparative activities to help assess organisational resilience and the effectiveness of fraud risk management arrangements.	Improvement activity is captured within the Counter Fraud Action Plan
28	B4/1 (MRFC)	As part of a fraud risk assessment, it is made clear where the harm caused by fraud lies.	No	The Council recognises that fraud can have financial, operational, reputational and community impacts. Development of fraud risk assessment arrangements will further strengthen the identification and communication of the potential harm arising from fraud and corruption.	Improvement activity is captured within the Counter Fraud Action Plan
29	B4/2 (MRFC)	The potential harm from fraud is communicated to customers/clients/stakeholders/employees to raise awareness and to educate them that fraud is not a victimless crime.	Yes	The Council delivers fraud awareness campaigns and communication activities to increase awareness of fraud risks amongst employees, stakeholders and the public. These initiatives highlight the impact of fraud on public services and resources, reinforce the Council's zero-tolerance approach to fraud and corruption, and promote the importance of preventing and reporting fraud.	None
30	FFCL 8	The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	No	The Council's Risk Management Framework includes reference to fraud risk. Opportunities have been identified to further strengthen supporting guidance to promote consistent assessment, escalation and management of fraud risks across the organisation.	Improvement activity is captured within the Counter Fraud Action Plan
31	FFCL 9	Counter fraud staff are consulted to fraudproof new policies, strategies and initiatives across departments, and this is reported upon to committee.	Partially	The Head of Risk and Compliance has the opportunity to review and comment on new and revised policies, strategies and initiatives as part of the Council's governance arrangements. This helps ensure that fraud risks, control considerations and opportunities to strengthen the control environment are considered during policy development and decision-making processes. These arrangements support the	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				Council's objective of embedding fraud prevention and fraud risk awareness across its activities.	
32	FFCL 10	Successful cases of proven fraud/corruption are routinely publicised to raise awareness.	Yes	The Council promotes awareness of fraud and corruption through regular reporting, fraud awareness activity and the communication of relevant case studies where appropriate. Successful outcomes from counter fraud activity are used to raise awareness of fraud risks, reinforce the Council's zero-tolerance approach to fraud and corruption, and demonstrate the actions that may be taken where wrongdoing is identified. These arrangements support both prevention and deterrence by highlighting the consequences of fraudulent and corrupt behaviour.	None
33	FFCL 14	Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.	Yes	The Council maintains policies and procedures relating to gifts and hospitality, declarations of interests and standards of conduct for Members and employees. These arrangements are supported through declarations, training and assurance activity, including audit work where appropriate, helping to promote transparency, accountability and the effective management of potential conflicts of interest.	None
Principle C - Develop a Strategy - An organisation needs a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action.					
34	C1/1 (MRFC)	The organisation has an up-to-date counter fraud and corruption strategy that has been approved by the governing body.	Partially	The Council maintains a Counter Fraud and Corruption Strategy that provides a framework for managing fraud and corruption risks across the organisation. Opportunities have been identified to further strengthen the Strategy through its ongoing review and to ensure continued alignment with recognised good practice, emerging risks and organisational priorities.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
35	C1/2 (MRFC)	The strategy identifies actions to address the key fraud and corruption risks to which the organisation is exposed.	Partially	The strategy provides a framework for managing fraud and corruption risks and supports the delivery of counter fraud activity across the organisation. The outcomes of this self-assessment will inform the Council's ongoing programme of counter fraud development and improvement activity.	Improvement activity is captured within the Counter Fraud Action Plan
36	C1/3 (MRFC)	The strategy links to the overall business/operational objectives of the organisation and the overall goal of improving or maintaining resilience to fraud.	Partially	The Strategy supports the Council's wider objectives by recognising the impact that fraud and corruption can have on public finances, service delivery and public confidence. Opportunities have been identified to further strengthen alignment between counter fraud activity and wider corporate priorities.	Improvement activity is captured within the Counter Fraud Action Plan
37	C2/1 (MRFC)	The organisation evaluates how it can best work with other organisations to address the fraud risk exposures.	Yes	The Council works collaboratively with a range of external organisations, professional networks and public sector partners to identify emerging fraud risks, share intelligence and develop effective counter fraud responses. These arrangements support the exchange of good practice, strengthen organisational resilience to fraud and corruption, and help ensure that the Council remains informed of emerging threats, legislative developments and opportunities for collaborative working. Through these partnerships, the Council is better placed to prevent, detect and respond to fraud risks affecting both local government and the wider public sector.	None
38	C3/1 (MRFC)	The strategy includes a range of responses and actions appropriate for the organisation's risks.	Yes	The Strategy includes a range of preventative, detective and investigative measures designed to address fraud and corruption risks across the organisation. The Strategy sets out the Council's approach to preventing, deterring, detecting and responding to fraud and corruption, supported by awareness, training, investigation and enforcement arrangements. It provides a framework for managing fraud risks and demonstrates the Council's commitment to protecting public funds, maintaining high standards of	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				governance and supporting organisational resilience to fraud and corruption.	
39	C3/2 (MRFC)	The strategy sets out plans to raise and maintain awareness of the risks of fraud and corruption in the organisation amongst staff, members of the governing body and any other key partners.	Yes	The Strategy sets out the Council's approach to raising and maintaining awareness of fraud and corruption risks amongst employees, Members and relevant stakeholders. This includes the use of training, awareness campaigns, communications and engagement activities to promote a strong anti-fraud culture, increase understanding of fraud risks and encourage the reporting of concerns. These arrangements help ensure that fraud prevention remains a shared responsibility across the organisation.	None
40	C3/3 (MRFC)	The strategy sets out how internal control measures will be used to prevent fraud occurring or to aid early detection.	Yes	The Strategy describes how effective internal controls contribute to the prevention, deterrence and early detection of fraud and corruption. The Strategy recognises the importance of robust governance, management oversight, financial controls and assurance activity in reducing opportunities for fraud and protecting public funds. It also highlights the role of services in maintaining effective control environments and responding to identified weaknesses where necessary.	None
41	C3/4 (MRFC)	The strategy sets out how the organisation plans to proactively detect fraud and attempted fraud or provide assurance that fraud has not taken place.	Yes	The Strategy sets out the Council's approach to proactive fraud detection and assurance activity. This includes the use of data matching, data analytics, participation in national counter fraud initiatives and targeted proactive reviews designed to identify potential fraud, error and control weaknesses. These arrangements support the early identification of fraud risks and provide assurance regarding the effectiveness of controls in high-risk areas.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
42	C3/5 (MRFC)	The strategy sets out how the organisation will publicise its anti-fraud and anti-corruption activities to its staff, contractors and customers, including its commitment to tackle fraud and corruption and the outcomes of successful cases.	Yes	The Strategy sets out how the Council promotes awareness of its anti-fraud and corruption activities to employees, contractors and members of the public. This includes communicating the Council's commitment to preventing fraud and corruption, promoting reporting arrangements, and publicising the outcomes of successful enforcement activity where appropriate.	None
43	C3/6 (MRFC)	The strategy considers whether its whistleblowing arrangements adequately support counter fraud and anti-corruption. Where appropriate the strategy includes actions to improve the effectiveness of its whistleblowing arrangements.	Partially	The Strategy recognises the importance of whistleblowing arrangements as part of the Council's wider counter fraud framework. Opportunities have been identified to strengthen references to whistleblowing as a key mechanism for identifying concerns relating to fraud and corruption.	Improvement activity is captured within the Counter Fraud Action Plan
44	C3/7 (MRFC)	The strategy sets out the organisation's overall approach to sanctions, including the approach to prosecution of offences. Where appropriate a different approach may apply for different types of fraud.	Yes	The Strategy sets out the Council's approach to sanctions and outlines the range of actions that may be considered where fraud or corruption is identified. The Strategy is supported by the Fraud Response Plan, which provides a framework for investigating allegations and responding proportionately to instances of fraud, corruption or misconduct. These arrangements reinforce the Council's zero-tolerance approach to fraud and demonstrate its commitment to protecting public funds and maintaining public confidence.	None
45	C3/8 (MRFC)	The strategy sets out the organisation's overall approach to recovery of losses resulting from the fraud, including the possibility of recovery of expenses for the cost of investigation etc.	Yes	The Strategy sets out the Council's approach to recovering losses arising from fraud where appropriate. The Strategy recognises the importance of pursuing recovery options in order to protect public funds, minimise financial loss and reinforce the deterrent effect of counter fraud activity. These arrangements support the Council's wider commitment to accountability, stewardship of public resources and effective management of fraud risk.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
46	C4/1 (MRFC)	The strategy nominates the person with overall responsibility for implementing the strategy, plus others with significant responsibilities.	Yes	The Strategy clearly identifies responsibility for the implementation and oversight of the Council's counter fraud arrangements. It outlines the respective roles and responsibilities of key officers, senior management, Members and employees in preventing, detecting and responding to fraud and corruption. These arrangements promote accountability and support a coordinated approach to managing fraud risk across the organisation.	None
47	C4/2 (MRFC)	The strategy sets out arrangements for accounting for the delivery of the strategy on a regular basis so that performance may be monitored and significant deviation from the strategy accounted for.	Yes	The Strategy includes arrangements for monitoring performance and reporting progress through the Council's governance framework. Regular reporting supports oversight of counter fraud activity, enables progress to be assessed against strategic objectives and provides an opportunity to identify and respond to significant issues, emerging risks or changes in the fraud risk environment.	None
48	C4/3 (MRFC)	The strategy sets out which body will have responsibility to review performance against the strategy and to make recommendations.	Yes	The Strategy clearly defines the governance arrangements responsible for reviewing performance against the Strategy and providing oversight of the Council's counter fraud activity. These arrangements support independent challenge, scrutiny and assurance, helping to ensure that counter fraud arrangements remain effective, proportionate and aligned with organisational risks and priorities.	None
49	FFCL 6	There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.	Yes	The Council maintains a Counter Fraud and Corruption Strategy that applies across the organisation and provides a framework for preventing, detecting and responding to fraud and corruption. The Strategy is supported by a range of associated policies, procedures, training and awareness activities which promote a consistent approach to managing fraud risk. The Strategy has been subject to governance oversight and supports the Council's commitment to protecting public funds, maintaining high standards of	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				conduct and fostering a strong counter fraud culture across all areas of the organisation.	
Principle D - Provide Resources - The organisation should make arrangements for appropriate resources to support the counter fraud strategy.					
50	D1/1 (MRFC)	The available resources are sufficient to implement the agreed counter fraud strategy and reflect the risks identified for the organisation.	Yes	The Council periodically reviews its counter fraud arrangements, resources and capacity to support the effective delivery of its counter fraud objectives. Dedicated counter fraud resources are in place to undertake preventative, detective and investigative activity, supported by management oversight and regular assessment of service priorities. These arrangements help ensure that resources remain aligned to the Council's fraud risk profile and support the delivery of both operational and strategic counter fraud activity.	None
51	D1/2 (MRFC)	The accountable person for the strategy regularly reviews the level of resources available to implement the strategy and considers whether that is appropriate for the current fraud risk profile. Reports on the conclusions are made to the audit committee or other equivalent body.	Yes	The adequacy of counter fraud resources is considered through established governance, planning and reporting arrangements. Periodic reviews of resource capacity, capability and organisational priorities help ensure that the Council's counter fraud function remains aligned to its fraud risk profile and strategic objectives. Information regarding counter fraud activity, performance and resource considerations is reported through the Council's governance framework, providing appropriate oversight and assurance in relation to the effectiveness of counter fraud arrangements.	None
52	D1/3 (MRFC)	Internal audit reviews of counter fraud have included the availability of capacity and skills to manage fraud and corruption risks.	Yes	The Council has recently undertaken a review of its Risk and Compliance Service, including consideration of the structure, capacity and resources available to support counter fraud activity. The review included benchmarking and an assessment of how resources are aligned to organisational needs and fraud risks. Dedicated counter fraud resources are in place, and further independent review activity has been identified to help assess the effectiveness of current arrangements and support continuous improvement.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
53	D2/1 (MRFC)	The resource planning that supports the strategy identifies the skills and experience required from the identified resources.	Yes	The Council has undertaken a review of its Risk and Compliance Service which included regional benchmarking and a detailed assessment of the structure and resources required to meet organisational needs. As part of this review, the skills, experience and competencies required to deliver effective counter fraud activity were considered and reflected within role profiles and job descriptions. Dedicated counter fraud resources are in place, and staff possess the knowledge, experience and professional capabilities required to support the delivery of the Council's counter fraud objectives.	None
54	D2/2 (MRFC)	Staff undertaking investigation work or bought in to conduct an investigation have appropriate training in fraud investigation, including professional accreditation for investigatory work.	Yes	The Council's counter fraud investigations are undertaken by appropriately trained and professionally accredited officers with the knowledge, skills and experience required to undertake investigatory work. Professional qualifications and ongoing development support the effective delivery of investigations and help ensure that counter fraud activity is conducted in accordance with relevant legislation, professional standards and good practice.	None
55	D2/3 (MRFC)	The organisation makes provision for training and development for in-house staff that undertake any role in delivering the counter fraud strategy.	Yes	The Council supports the ongoing training and professional development of employees involved in counter fraud activity. Members of the Counter Fraud Team hold relevant professional counter fraud qualifications and regularly participate in training events, professional networks and knowledge-sharing opportunities to maintain and enhance their knowledge, skills and awareness of emerging fraud risks, legislation and good practice. These arrangements help ensure the Council maintains the capability required to effectively deliver its counter fraud objectives.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
56	D3/1 (MRFC)	Policies are in place to ensure that investigation staff are able to access the required information and staff to conduct the investigation. Protocols are in place to ensure that such access is proportionate and necessary.	Partially	Existing governance documents provide powers of access necessary to support assurance and investigative activity. Opportunities have been identified to ensure governance documentation fully reflects current counter fraud responsibilities and access arrangements.	Improvement activity is captured within the Counter Fraud Action Plan
57	D3/2 (MRFC)	Access rights are in place covering outsourced activities, shared services and partnership arrangements so that an investigator is able to conduct appropriate enquiries.	Partially	Existing partnership and contractual arrangements include provisions that support information access and assurance activity in identified areas. Opportunities have been identified to further review outsourced services, shared services and partnership arrangements to ensure appropriate access rights are consistently reflected.	Improvement activity is captured within the Counter Fraud Action Plan
58	D4/1 (MRFC)	Where counter fraud activities are to be conducted on a collaborative basis or where there is a sharing of counter fraud resources, the organisation has agreements in place to set out the terms of the arrangement. Responsibilities are clearly identified.	Yes	The Council works collaboratively with a range of external organisations to support the prevention, detection and investigation of fraud. Appropriate agreements, protocols and data-sharing arrangements are in place to support these activities and to define responsibilities, governance requirements and information-sharing arrangements. These arrangements help ensure that collaborative counter fraud activity is undertaken in a secure, lawful and effective manner, whilst supporting the Council's wider objective of protecting public funds and reducing the risk of fraud and error.	None
59	D4/2 (MRFC)	Agreements are regularly reviewed and updated, and reports are made to the appropriate oversight body.	Partially	Data-sharing and partnership arrangements are in place to support counter fraud activity and collaborative working. Opportunities have been identified to further strengthen assurance regarding the oversight and periodic review of key agreements.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
60	FFCL 18	Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	Yes	The Council has undertaken a review of its counter fraud arrangements to assess resource capacity, organisational requirements and service delivery needs. This included benchmarking activity and consideration of the structure and resources required to support effective counter fraud activity. Dedicated counter fraud resources are in place to deliver fraud prevention, detection and investigation work, helping to ensure that resources are aligned to the Council's fraud risks, priorities and wider governance objectives.	None
61	FFCL 19	There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	Yes	The Council has an annual Counter Fraud Plan which sets out the planned programme of counter fraud activity and supports the delivery of the Counter Fraud and Corruption Strategy. The Plan is informed by the Council's fraud risks and priorities and includes both proactive and reactive counter fraud activity. Governance and reporting arrangements are in place to provide oversight of progress and outcomes, whilst ongoing development of the Council's fraud risk management framework will further enhance the identification and prioritisation of fraud risks across services, partnerships and third-party arrangements.	None
62	FFCL 20	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	Partially	The Counter Fraud Team maintains management information covering counter fraud activity, including the volume and nature of referrals, investigations undertaken and associated outcomes. Performance information is reported through the Council's governance arrangements to support oversight, transparency and accountability. These arrangements enable the Council to monitor counter fraud activity, assess performance and demonstrate the value and impact of its counter fraud work.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
63	FFCL 21	Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	Yes	The Council's governance framework includes arrangements that support authorised access to information, records, systems and personnel where required for assurance and counter fraud activity. These access arrangements help ensure that investigations can be conducted effectively and that relevant information can be obtained to support the prevention, detection and investigation of fraud and corruption. The Council's framework supports the timely gathering of evidence and provides an important safeguard in protecting public funds and maintaining effective oversight of fraud risks.	None
64	FFCL 22	There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team.	Yes	The Council undertakes a range of communication and awareness activities to promote its counter fraud and corruption objectives. These activities include fraud awareness campaigns, governance reporting and the publication of relevant case studies and outcomes where appropriate. By communicating the impact of fraud and the actions taken to address it, the Council seeks to raise awareness, reinforce its zero-tolerance approach to fraud and corruption, and encourage a culture of vigilance, integrity and accountability across the organisation and wider community.	None
65	FFCL 23	All allegations of fraud and corruption are risk assessed.	Partially	The Council has established arrangements for assessing and managing allegations of fraud and corruption through its counter fraud and whistleblowing processes. Referrals are considered in accordance with relevant procedures to determine the nature of the allegation, potential risks and the most appropriate course of action. Whilst risk assessment arrangements exist within certain areas of counter fraud activity, opportunities have been identified to further strengthen and formalise a consistent approach to risk assessing fraud referrals across all service areas and referral types.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
66	FFCL 28	There is a programme of proactive counter fraud work which covers risks identified in assessment.	Partially	The Council delivers a programme of proactive counter fraud activity designed to address identified fraud risks and strengthen the control environment. This includes targeted exercises, data matching and assurance work across areas considered to be at higher risk of fraud and error. The Council also participates in national counter fraud initiatives and utilises data analytics techniques to support the identification of fraud risks, emerging threats and opportunities to improve fraud prevention arrangements. These activities support a proactive approach to protecting public funds and reducing the risk of fraud and corruption across the organisation.	Improvement activity is captured within the Counter Fraud Action Plan
67	FFCL 29	The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	Yes	The Counter Fraud Team works collaboratively with a range of external partners and enforcement agencies to support the prevention, detection and investigation of fraud. Joint working arrangements facilitate the sharing of intelligence, knowledge and good practice, helping to strengthen the Council's response to fraud risks and emerging threats. This collaborative approach supports effective enforcement activity, promotes partnership working and contributes to the protection of public funds across organisational boundaries.	None
68	FFCL 30	The local authority shares data across its own departments and between other enforcement agencies.	Yes	The Council maintains information-sharing arrangements that support the prevention, detection and investigation of fraud and corruption. These arrangements facilitate the lawful exchange of information between Council services and external partners where appropriate, helping to identify fraud risks, support investigations and strengthen the Council's overall response to fraud and error. Collaborative data-sharing activities also contribute to improved intelligence gathering and more effective risk management across the organisation.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
69	FFCL 31	Prevention measures and projects are undertaken using data analytics where possible.	Yes	The Council utilises data analytics techniques as part of its proactive counter fraud activity to support the identification of fraud risks, anomalies, control weaknesses and potential instances of fraud and error. The use of analytical tools and technology enhances the Council's ability to target activity effectively, strengthen preventative controls and improve assurance across areas exposed to fraud risk.	None
70	FFCL 32	The counter fraud team has registered with the Knowledge Hub, so it has access to directories and other tools.	Yes	Members of the Counter Fraud Team have access to professional knowledge-sharing platforms and resources that support the delivery of effective counter fraud activity. These arrangements provide access to guidance, tools, intelligence, good practice and collaborative learning opportunities, helping to ensure the Council remains informed of emerging risks and developments within the counter fraud profession.	None
71	FFCL 33	The counter fraud team has access to the FFCL regional network.	Yes	The Counter Fraud Team actively participates in professional and regional counter fraud networks which facilitate the sharing of intelligence, knowledge and good practice. Engagement with these networks supports collaboration with other organisations, enhances awareness of emerging fraud threats and contributes to the continuous development of the Council's counter fraud arrangements.	None
72	FFCL 34	There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work, they too must be trained in this area.	Yes	The Council has appropriately trained and professionally accredited officers responsible for delivering counter fraud activity. Professional qualifications, specialist training and ongoing development ensure that investigations and counter fraud work are undertaken by suitably qualified personnel and in accordance with recognised professional standards and good practice.	None
73	FFCL 35	The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas.	Yes	The Counter Fraud Team possesses a broad range of knowledge and experience across local government functions and activities, supported by engagement with service areas, management and professional networks. This	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				enables the team to understand operational risks, identify potential fraud vulnerabilities and provide informed advice and support across a diverse range of Council services.	
74	FFCL 36	The counter fraud team has access (through partnership/ other local authorities/or funds to buy in) to specialist staff for: – surveillance – computer forensics – asset recovery – financial investigations.	Yes	The Council has arrangements in place to access specialist expertise where required to support complex counter fraud investigations and enforcement activity. This includes the ability to obtain additional professional advice and specialist support, ensuring that the Council is able to respond appropriately to a wide range of fraud risks and investigation requirements.	None
75	FFCL 37	Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud-proof systems.	Yes	The Council has arrangements in place to identify, review and communicate control weaknesses arising from fraud investigations and other counter fraud activity. Lessons learned are shared with relevant service areas to support improvements in processes, controls and governance arrangements, helping to reduce the risk of recurrence and strengthen the Council's overall control environment.	None
Principle E - Take Action - The organisation should put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud.					

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
76	E1/1 (MRFC)	The organisation has policies in place that are up to date and regularly updated for each of the following: - A counter fraud policy - A whistleblowing policy - An anti-money laundering policy - An anti-bribery policy -An anti-corruption policy - A gifts and hospitality policy and register - Pecuniary interest and conflicts of interest policies and register - codes of conduct and ethics - An information security policy - A cyber-security policy	Partially	The Council maintains a comprehensive suite of policies and procedures that support the prevention, detection and investigation of fraud, bribery and corruption. These arrangements form part of the Council's wider governance and control framework and are subject to periodic review. Opportunities have been identified to further strengthen the policy framework by ensuring that all relevant counter fraud policies are reviewed, updated and approved in accordance with the Council's governance arrangements.	Improvement activity is captured within the Counter Fraud Action Plan
77	E1/2 (MRFC)	The organisation has arrangements in place to ensure that all appropriate staff are aware of the policies and understand their responsibilities under the policy.	Yes	The Council has established arrangements to ensure that employees are aware of relevant counter fraud policies and understand their responsibilities in preventing, identifying and reporting fraud and corruption. These arrangements are supported through mandatory training, employee declarations, awareness activity and access to corporate policies and guidance. Together, these measures help promote a strong counter fraud culture and reinforce individual accountability for maintaining high standards of integrity and conduct across the organisation.	None
78	E1/3 (MRFC)	The effectiveness of the organisation's policies is reviewed regularly and action taken to remedy any defects or weaknesses.	Yes	The Council's counter fraud policies and supporting procedures are subject to periodic review to ensure they remain effective, up to date and aligned with legislative requirements, organisational changes and recognised good practice. The effectiveness of these arrangements is further supported through assurance activity, management oversight and the identification of control weaknesses arising from counter fraud and audit work. Where improvements are identified, appropriate action is taken to strengthen the	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				control environment and support the Council's ongoing resilience to fraud and corruption.	
79	E2/1 (MRFC)	Arrangements and responsibilities for undertaking an investigation of a fraud referral are in place and up to date.	Yes	The Council maintains documented policies, procedures and guidance that support the consistent assessment, investigation and management of allegations of fraud and corruption. These arrangements clearly set out roles, responsibilities and reporting requirements, helping to ensure that referrals are managed appropriately and investigations are conducted in accordance with relevant legislation, professional standards and organisational procedures. Together, these arrangements provide a structured framework for responding to fraud concerns and protecting public funds.	None
80	E2/2 (MRFC)	Where intelligence or allegations are received, action is taken to analyse the data and plan appropriate action.	Yes	The Council has established arrangements for receiving, assessing and managing allegations, intelligence and referrals relating to fraud and corruption. Referrals are reviewed in accordance with relevant policies and procedures to determine the nature of the concern, assess available information and identify the most appropriate course of action. These arrangements help ensure that allegations are considered consistently, proportionately and in a timely manner, supporting the effective prevention, detection and investigation of fraud and corruption.	None
81	E2/3 (MRFC)	Counter fraud and anti-corruption operations during the year are in accordance with those planned in the agreed strategy or reflect new, emerging risks and opportunities.	Yes	The Council has an annual Counter Fraud Plan that supports the delivery of the Counter Fraud and Corruption Strategy and reflects the Council's fraud risk priorities. Counter fraud activity is undertaken in accordance with the planned programme of work, whilst retaining the flexibility to respond to emerging risks, intelligence, allegations and opportunities identified throughout the year. This approach helps ensure that counter fraud resources remain focused on areas of	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				greatest risk and that the Council is able to respond effectively to changes in the fraud risk environment.	
82	E2/4 (MRFC)	The organisation is satisfied that its performance in managing fraud and corruption risks over the years has been effective.	Partially	The Counter Fraud Team provides regular reporting on counter fraud activity, outcomes and assurance work. Opportunities have been identified to further develop performance measures and benchmarking information to support assessment of effectiveness, organisational resilience and continuous improvement.	Improvement activity is captured within the Counter Fraud Action Plan
83	E2/5 (MRFC)	Investigations undertaken are considered to be effective. They comply with legislation and internal regulations; they are conducted and have resulted in clear recommendations for action.	Yes	Counter fraud investigations are undertaken by appropriately trained and professionally qualified officers in accordance with relevant legislation, professional standards, internal policies and established investigative procedures. Investigations are subject to appropriate management oversight and quality assurance arrangements to help ensure consistency, objectivity and compliance with regulatory requirements. Where investigations identify control weaknesses or opportunities for improvement, recommendations are communicated to the relevant service areas to strengthen the control environment and reduce the risk of future fraud or corruption.	None
84	E2/6 (MRFC)	A programme of actions is underway to prevent fraud through the application of appropriate controls and building an anti-fraud culture in the organisation.	Partially	The Council maintains a programme of counter fraud activity that supports fraud awareness, prevention, detection and investigation. This includes employee training, awareness campaigns, proactive counter fraud exercises and engagement with services to promote effective controls and strengthen resilience to fraud and corruption. Opportunities have been identified to further develop the Council's fraud risk management framework through the implementation of fraud risk assessments, enhanced fraud risk reporting arrangements and the continued development of preventative controls across service areas.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
85	E3/1 (MRFC)	The organisation takes part in initiatives that will help it detect or prevent fraud.	Yes	The Council participates in a range of local, regional and national initiatives designed to prevent, detect and reduce fraud and corruption. This includes collaborative working with partner organisations, participation in data-matching exercises and engagement with professional counter fraud networks to share intelligence, emerging risks and good practice. These activities support the Council's ability to identify fraud risks, strengthen preventative controls and enhance its overall resilience to fraud and corruption.	None
86	E3/2 (MRFC)	When undertaking data matching appropriate data protection notices and data sharing protocols are put in place in accordance with agreed protocols.	Yes	The Council undertakes data matching activities in accordance with applicable data protection, information governance and data-sharing requirements. Appropriate privacy notices, data-sharing arrangements and governance controls are in place to support the lawful and secure use of data for counter fraud purposes. These arrangements help ensure that proactive fraud detection activity is undertaken responsibly, transparently and in accordance with relevant legislative and regulatory requirements.	None
87	E3/3 (MRFC)	The effectiveness of any data sharing initiative is assessed and judged to be satisfactory.	Yes	The Council monitors and evaluates the outcomes of data matching and data-sharing initiatives undertaken as part of its counter fraud activity. The results of these exercises are reported through the Council's governance arrangements and are used to assess the effectiveness of fraud prevention and detection activity, identify financial and non-financial outcomes, and inform future counter fraud priorities. These arrangements help provide assurance that data-sharing initiatives continue to support the Council's objective of protecting public funds and reducing fraud and error.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
88	E4/1 (MRFC)	Internal audit or another assurance provider undertakes an independent assessment over the adequacy of the organisation's management of fraud risk, including how it identifies risks, its strategy, resources allocated and whether performance against this code has been assessed.	Partially	The Council has identified the need for independent assurance activity to assess the adequacy and effectiveness of its arrangements for managing fraud and corruption risks. This includes consideration of the Council's approach to fraud risk identification, strategy, resources, governance and performance against recognised counter fraud frameworks and standards. Opportunities have been identified to strengthen independent assurance arrangements through the planned review of the Counter Fraud Service and the completion of external or peer review activity, providing additional assurance regarding the effectiveness and maturity of the Council's counter fraud framework.	Improvement activity is captured within the Counter Fraud Action Plan
89	E4/2 (MRFC)	Results of internal audit or consultant's reports and any recommendations are reported to the audit committees.	No	The Council's governance framework includes arrangements for reporting the outcomes of independent assurance activity relating to counter fraud arrangements. At the time of this assessment, independent reviews of the Council's counter fraud arrangements had not yet been completed and therefore no findings had been reported through the governance framework. Opportunities have been identified to obtain additional assurance through planned independent review activity and to report the resulting findings through the appropriate governance arrangements.	Improvement activity is captured within the Counter Fraud Action Plan
90	E4/3 (MRFC)	There is an annual review of the effectiveness of the organisation's whistleblowing arrangements with findings reported to the audit committee.	Partially	Responsibility for the Whistleblowing Policy sits within the Council's corporate governance framework and is owned by Legal Services. Whilst the Policy includes reporting requirements relating to the operation and effectiveness of whistleblowing arrangements, opportunities have been identified to liaise with Legal Services regarding any planned review of the Council's whistleblowing arrangements and the associated governance reporting requirements.	Improvement activity is captured within the Counter Fraud Action Plan

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
91	E4/4 (MRFC)	Audit committee terms of reference include review of counter fraud strategy and annual report.	Yes	The terms of reference of the Audit and Risk Management Committee include oversight of the Council's counter fraud arrangements, including consideration of the effectiveness of anti-fraud and anti-corruption activities, review of counter fraud performance and scrutiny of annual reporting and planning arrangements. These governance arrangements provide Members with the opportunity to receive assurance, provide challenge and monitor the effectiveness of the Council's approach to preventing, detecting and responding to fraud and corruption.	None
92	E5/1 (MRFC)	An annual report is prepared that covers the following: -Any changes made to the strategy during the year -performance against the strategy and summary of principal actions undertaken -Assessment of resource availability in the year -Conclusion on whether actions taken are effective in helping to achieve the overall goal -Action plan for next year -Results of an assessment of performance against the CIPFA Code.	Partially	Counter fraud activity, performance information and assurance arrangements are reported through established governance processes. Opportunities have been identified to further enhance reporting against recognised professional standards, performance measures and organisational outcomes.	Improvement activity is captured within the Counter Fraud Action Plan
93	E5/2 (MRFC)	The governing body receives the annual report on performance against the strategy.	Yes	Performance against the Counter Fraud and Corruption Strategy is reported through the Council's governance framework, providing Members with regular updates on counter fraud activity, outcomes, emerging risks and the effectiveness of counter fraud arrangements. These reporting arrangements support transparency, accountability and Member oversight, enabling the Audit and Risk Management Committee to monitor progress, provide challenge where necessary and gain assurance that the Council's approach to	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
				preventing, detecting and responding to fraud and corruption remains effective.	
94	E5/3 (MRFC)	Taking into account the annual report and the internal audit report the organisation makes appropriate disclosure in its annual governance report.	Yes	The Council's Annual Governance Statement reflects the arrangements in place to support effective governance, risk management and internal control, including counter fraud and anti-corruption activity. Information arising from governance, assurance and counter fraud reporting is considered as part of the assessment of the Council's control environment and the identification of any significant governance issues. These arrangements help ensure that fraud and corruption risks are appropriately considered within the Council's wider governance and assurance framework and support transparency regarding the effectiveness of the Council's arrangements for protecting public funds.	None
95	FFCL 24	The fraud and corruption response plan covers all areas of counter fraud work: – prevention – detection – investigation – sanctions – redress.	Yes	The Council maintains a Fraud Response Plan which forms an integral part of its wider counter fraud framework. The Plan sets out the arrangements for preventing, detecting and investigating fraud and corruption, together with the range of actions available where wrongdoing is identified. It supports a consistent and proportionate response to fraud referrals and helps ensure that appropriate sanctions, recovery options and remedial actions are considered in protecting public funds and strengthening the control environment.	None
96	FFCL 25	The fraud response plan is linked to the audit plan and is communicated to senior management and members.	Yes	The Fraud Response Plan supports the delivery of the Council's wider governance, assurance and counter fraud arrangements. Counter fraud activity is reported through the Council's governance framework and informs planning, assurance and risk management activity where appropriate. These arrangements help ensure that fraud risks, investigations and emerging issues are communicated effectively and considered as part of the Council's broader assurance framework.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
97	FFCL 26	Asset recovery and civil recovery are considered in all cases.	Yes	The Council's counter fraud arrangements recognise the importance of considering recovery options where fraud or corruption has resulted in financial loss. Recovery opportunities are assessed where appropriate as part of the investigation process, supporting the Council's commitment to protecting public funds, minimising financial loss and demonstrating accountability in its response to fraud and corruption.	None
98	FFCL 27	There is a zero-tolerance approach to fraud and corruption that is defined and monitored, and which is always reported to committee.	Yes	The Council maintains a clear zero-tolerance approach to fraud and corruption, which is reflected within its Counter Fraud and Corruption Strategy and supporting policy framework. This approach is reinforced through training, awareness activity, communications and governance reporting. Counter fraud performance and activity are reported through the Council's governance arrangements, providing assurance that allegations of fraud and corruption are taken seriously and appropriate action is taken where wrongdoing is identified.	None
99	FFCL 7	The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	Yes	The Council maintains a comprehensive governance and control framework designed to promote high standards of conduct, integrity and accountability across the organisation. This framework is supported by a range of policies, procedures, codes of conduct, training and awareness activities that help employees and Members understand their responsibilities and expected behaviours. Together, these arrangements support ethical decision-making, promote transparency and help safeguard the Council against the risks of fraud, corruption and other forms of misconduct.	None
100	FFCL 11	The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for	Yes	The Council has established a range of arrangements to prevent, detect and respond to fraud and corruption, including a dedicated Counter Fraud Team, an annual Counter Fraud Plan, proactive fraud detection activity,	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
		ensuring that this is effective and is reported to committee.		awareness initiatives and a supporting policy framework. The effectiveness of these arrangements is monitored through performance reporting, counter fraud outcomes and governance oversight. Regular reporting provides assurance on the effectiveness of counter fraud activity, emerging risks and the actions being taken to strengthen the Council's control environment and protect public funds.	
101	FFCL 12	The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: – codes of conduct including behaviour for counter fraud, anti-bribery and corruption – register of interests – register of gifts and hospitality.	Yes	The Council maintains a framework of policies, procedures and governance arrangements designed to promote and monitor high standards of conduct across the organisation. These arrangements include codes of conduct, declarations of interests, gifts and hospitality requirements, the Counter Fraud and Corruption Strategy, the Anti-Fraud and Corruption Policy and the Anti-Bribery Policy. Compliance is reinforced through training, awareness activity, declarations and assurance work, helping to promote transparency, accountability and the effective management of potential conflicts of interest. These measures support the Council's wider commitment to integrity, ethical behaviour and the prevention of fraud and corruption.	None
102	FFCL 13	The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	Yes	The Council has recruitment and pre-employment screening arrangements in place which support the prevention of fraud, corruption and other forms of misconduct. Recruitment controls are embedded within corporate policies and procedures and include a range of verification checks designed to provide assurance regarding the suitability of applicants for employment. These arrangements are supported by risk-based recruitment practices, management oversight and assurance activity, helping to promote integrity within the workforce and reduce the risk of inappropriate appointments.	None

Ref	Performance Standard	Performance Standard Description	Result	Evidence	Actions
103	FFCL 15	There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	Yes	The Council promotes a strong counter fraud culture through its governance framework, policy arrangements, awareness activity and dedicated counter fraud resources. This is supported by leadership oversight, mandatory fraud awareness training, regular communications and engagement activities designed to reinforce expected standards of conduct and increase awareness of fraud and corruption risks. Specialist counter fraud expertise is available within the Council to support services, provide advice and guidance, and help embed fraud prevention and risk awareness across organisational activities. Together, these arrangements support a culture in which fraud and corruption are actively challenged, and the protection of public funds is recognised as a shared responsibility across the organisation.	None
104	FFCL 16	There is an independent and up-to-date whistleblowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	Partially	Responsibility for the Whistleblowing Policy sits within the Council's corporate governance framework and is owned by Legal Services. The Policy includes governance, monitoring and reporting requirements. Opportunities have been identified to liaise with Legal Services regarding any planned review of the Council's whistleblowing arrangements and how these reporting requirements are discharged through the Council's governance framework.	Improvement activity is captured within the Counter Fraud Action Plan
105	FFCL 17	Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistleblowers.	Partially	The Council's Whistleblowing Policy applies to employees, contractors and other relevant stakeholders and includes protections for individuals raising concerns in good faith. Opportunities have been identified to engage with Procurement and Legal Services regarding the arrangements in place to promote awareness of the Policy amongst contractors and third parties, and how these arrangements are evidenced through procurement and contract management processes.	Improvement activity is captured within the Counter Fraud Action Plan

Counter Fraud Action Plan

The Counter Fraud Action Plan has been developed following completion of the Council's self-assessment against CIPFA's *Managing the Risk of Fraud and Corruption* principles, supplemented by the *Fighting Fraud and Corruption Locally* (FFCL) checklist and principles. The improvement actions have been aligned to the CIPFA Code of Practice principles to provide a structured programme of activity that supports continuous improvement and strengthens the Council's arrangements for preventing, detecting and responding to fraud and corruption.

Progress on the delivery of actions will be monitored and reported periodically to the Audit and Risk Management Committee.

Table 1: Counter Fraud Action Plan

NO.	ACTION	Owner	DATE
Principle A - Acknowledge Responsibility - 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.			
1	The Annual Counter Fraud Report for 2025/26 will include the results of the fraud self-assessment undertaken against the CIPFA Code of Practice and Fighting Fraud and Corruption Locally checklist, together with the resulting action plan and arrangements for implementation.	**HORC**	31 Oct 2026
2	The Risk and Compliance Service will: (i) Improve engagement with SLT and the Leader in support of the annual Fraud Awareness Campaign. (ii) Seek endorsement of the annual Fraud Awareness Campaign from the Chair of the ARMC through Social Media channels. (iii) Improve engagement with SLT and Members to promote communications that reinforce the values and behaviours necessary to enhance awareness of and resilience to fraud and corruption risks. (iv) Support the Chief Executive and Leader in issuing statements relating to specific fraud threats and their associated harm.	CFL/ **IACFM** HORC	30 Nov 2026 30 Nov 2026 31 Jul 2027 31 Mar 2027
3	The Annual Governance Statement will include the results of the Council's counter fraud self-assessment utilising the CIPFA Code of Practice and Fighting Fraud and Corruption Locally checklist, demonstrating how effectively the Council is addressing its fraud and corruption risks.	**HORC**	30 Jun 2027

4	The Counter Fraud Plan will include key fraud risks and work to actively explore further opportunities to detect fraud and error through internal and external data matching and participation in government pilot exercises.	**CFL** / IACFM	30 Jun 2027
5	The Risk and Compliance Service will work with the Insurance, Risk and Business Continuity Manager to ensure the Risk Management Policy includes guidance on assessing fraud risks and accessing appropriate support and advice.	**IACFM** / IRBCM	30 Jun 2027
Principle B - Identify Risks - Fraud risk identification is essential to understand specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users.			
6	The Fraud Risk Log will be finalised to identify and record corporate fraud risks and key controls and will be used by the Counter Fraud Team to support the development of Fraud Risk Assessments across Council services.	**CFL**	31 Dec 2026
NO.	**ACTION**	**OWNER**	**DATE**
7	(i) Fraud Risk Assessments will be developed and completed across all service areas, including activities undertaken by contractors and other third parties. The assessments will incorporate fraud loss estimates and an assessment of the financial, operational and reputational harm that could result from fraud and corruption. (ii) Following completion, arrangements will be implemented to monitor, review and report on fraud risks and controls, including horizon scanning for emerging fraud and corruption threats.	**CFL** / IACFM with support of Senior Leadership Team	31 Mar 2028
8	The Risk and Compliance Service will undertake comparative and benchmarking activities with other organisations to evaluate the Council's exposure to fraud and assess the effectiveness of its fraud risk management arrangements.	**CFL**	31 Mar 2029
9	Counter Fraud Team will work with Service areas to ensure that policies and strategies, initiatives are reviewed at planning stage to ensure that fraud risks are identified and mitigated in the documents.	**CFL** with support of Senior Leadership Team	31 Mar 28
Principle C - Develop a Strategy - An organisation needs a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action.			

10	The Counter Fraud Strategy will be updated and the following included: (i) The results of self-assessment and detailed action plan with target dates for implementation and responsibilities. (ii) The specific threats of fraud and corruption faced by the council. (iii) The importance of whistleblowing as a mechanism for identifying fraud. (iv) Evidence to support strengthened alignment with the Wirral Plan priorities.	**CFL** Reviewed and signed off by IACFM	31 Mar 2027
11	The updated Counter Fraud Strategy will be presented to the Director of Finance and appropriate committee for approval.	**HORC**	30 Apr 2027
Principle D - Provide Resources - The organisation should make arrangements for appropriate resources to support the counter fraud strategy.			
12	The Constitution and Financial Regulations will be reviewed and strengthened to clearly define the access rights of the Counter Fraud Team when undertaking counter fraud activity.	**HORC**	31 Mar 2027
13	All outsourced, shared service and partnership arrangements will be reviewed to ensure appropriate counter fraud investigation access rights are established and maintained.	CFL / **IACFM**	31 Mar 2028
NO.	**ACTION**	**OWNER**	**DATE**
14	The Risk and Compliance Service will establish whether the Revenue and Benefits Service Level Agreement with the DWP is subject to regular review and update, and whether reports on its operation are provided to the appropriate committee.	CFL / **IACFM** & Revenue and Benefits Management	31 Mar 2027
15	Planned proactive counter fraud work will consider the implications of the Failure to Prevent Fraud offence and associated third-party fraud risks.	**CFL**	31 Mar 2027
16	A formal mechanism for assessing and prioritising fraud referrals based on risk will be developed and implemented.	**CFL**	31 Mar 2027
17	Undertake a controlled assessment of approved data analytics and emerging technology tools that may support counter fraud activity, subject to information-governance, data-protection, security and legal requirements.	**CFL**	30 Jun 2028
18	Arrange access to the Knowledge Hub - Fighting Fraud and Corruption Locally group for the Internal Audit and Counter Fraud Manager.	**IACFM**	31 Dec 2026

NO.	ACTION	OWNER	DATE
Principle E - Take Action - The organisation should put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud.			
19	A review of the Anti-Fraud and Corruption Policy, Fraud Response Plan and Anti-Bribery Policy will be undertaken and presented to the appropriate committee for approval.	**CFL** / IACFM	30 Jun 2027
20	The Anti-Money Laundering review will be finalised and approved by the appropriate committee.	**CFL** / IACFM	30 Jun 2027
21	The Internal Audit and Fraud Manual will be amended to ensure that arrangements and responsibilities for undertaking investigations into fraud referrals are updated.	**CFL** / IACFM	30 Jun 2027
22	Key performance indicators for the Counter Fraud Service will be developed and implemented and will be informed by industry standards such as the PSFA Counter Fraud Standards.	**CFL** / IACFM	30 Jun 2027
NO.	**ACTION**	**OWNER**	**DATE**
23	NFI outcomes from the 2024-25 exercise will be included in Annual Counter Fraud report to ARMC.	**CFL** / IACFM	31 Oct 2026
24	Internal and peer reviews of the Counter Fraud Service will be undertaken to assess the adequacy of the Council's management of fraud risk, including how it identifies risks, its strategy, resources allocated and whether performance against this code has been assessed.	**HORC**	31 Mar 2028
25	Reports produced by independent assurance providers following the review of the Council's management of fraud risk will be reported to the next available ARMC meeting.	**HORC**	30 Jun 2028
26	Following the current review of the code, a Counter Fraud assessment will be undertaken annually to ensure actions are effective in helping the Council achieve its goals.	CFL / **IACFM**	31 Mar 2028
27	The Risk and Compliance Service will liaise with the Head of Legal Services to establish: (i) When Whistleblowing policy update reports are presented to ARMC. (ii) If they evidence that suspicions have been acted upon in accordance with the Whistleblowing Policy reporting requirements. (iii) If they include outcomes from a review of the effectiveness of the Council's whistleblowing arrangements.	CFL / **IACFM** & support from Legal Services	31 Dec 2026

NO.	ACTION	OWNER	DATE
28	The Risk and Compliance Service will work with the Assistant Director Procurement and Commercial Services to ensure the Whistleblowing Policy is promoted through procurement processes and communicated to suppliers, their employees and subcontractors.	**ADPCS** / CFL	30 Jun 2027
29	Enforcement arrangements in relation to Revenue and Benefit investigations will be explored further to ensure they are appropriately captured in a corporate policy.	**CFL**	30 Sep 2027

Key: Lead officer in bold

HORC – Head of Risk and Compliance

IACFM - Internal Audit and Counter Fraud Manager

CFL – Counter Fraud Lead

IRBCM - Insurance, Risk and Business Continuity Manager

ADPCS – Assistant Director Procurement and Commercial Services