COTSWOLD
District Council

Cotswold District Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET – 10 SEPTEMBER 2026**
Subject	**COUNTER FRAUD AND ANTI-CORRUPTION POLICY**
Wards affected	All
Accountable member	Councillor Patrick Coleman, Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	David Stanley, Deputy Chief Executive and Chief Finance Officer Email: david.stanley@cotswold.gov.uk
Report author	Emma Cathcart, Assistant Director Counter Fraud and Enforcement Unit Email: emma.cathcart@cotswold.gov.uk
Summary/Purpose	To present Cabinet with a revised Counter Fraud and Anti-Corruption Policy for approval and adoption. The Policy has been reviewed to ensure the content reflects current legislation and the Council's Policies and Procedures.
Annexes	Annex A – Counter Fraud and Anti-Corruption Policy
Recommendation(s)	That Cabinet resolves to: 1. Approve and adopt the Counter Fraud and Anti-Corruption Policy attached to this report. 2. Delegate authority to the Deputy Chief Executive and Chief Finance Officer to approve future minor amendments to the Policy, in consultation with the Cabinet Member for Finance, Assistant Director Counter Fraud and Legal Services**.**
Corporate priorities	• Delivering Good Services
Key Decision	NO

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Exempt	NO
Consultees/ Consultation	Any policies drafted or revised by the Counter Fraud and Enforcement Unit are provided to Legal Services for review and are issued to the relevant Senior Officers, Management and Governance Officers for comment.

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1. EXECUTIVE SUMMARY

1.1 The Counter Fraud and Enforcement Unit is tasked with reviewing the Council's Counter Fraud and Anti-Corruption Policy.

1.2 It is recommended good practice that the Policy is updated and reviewed at least every three years in line with any legislative changes.

1.3 In administering its responsibilities, this Council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the Council such as another organisation, a resident, an employee or Councillor.

2. BACKGROUND

2.1 The Council's existing Counter Fraud and Anti-Corruption Policy was developed to reflect (i) latest legislation, (ii) the creation of the Counter Fraud and Enforcement Unit and (iii) the changes from the creation of the Single Fraud Investigation Services (operated by the Department for Work and Pensions) which subsumed the Council's responsibilities for investigating Housing Benefit Fraud.

2.2 The Policy highlights the key legislation and roles and responsibilities of Members, Officers and other parties.

2.3 The Policy was last reviewed following the changes brought about by data protection legislation / regulations. A section was inserted relating to Money Laundering and Proceeds of Crime and relating to Modern Slavery, detailing the Council's responsibilities.

2.4 Attached at Annex A is the updated Counter Fraud and Anti-Corruption Policy.

2.5 A section has been added in relation to the Economic Crime and Corporate Transparency Act 2023 to confirm the introduction of a 'failing to prevent fraud' offence which the Council could be found guilty of should it not be able to demonstrate effective fraud prevention procedures.

2.6 In addition, a section detailing ICT responsibilities relating to cyber-crime, and reference to compliance activities relating to tax evasion have been added.

2.7 The majority of the other amendments are minor and reflect any service-related documents that the Counter Fraud and Enforcement Unit has introduced.

2.8 For ease of reference, new text is shown in red and text to be removed is shown as struck through.

2.9 Cabinet last considered the Policy in November 2022.

2.10 Awareness will be raised with all employees following the approval of the Policy through internal communication channels and through briefings and management meetings.

2.11 Additionally, fraud awareness and whistleblowing training is being delivered across the CFEU Partnership Councils during 2026/27, and the Policy will be highlighted.

2.12 Counter Fraud Risk Management and enforcement activity is monitored across the Council and is subject to legal approval.

3. ALTERNATIVE OPTIONS

3.1. This is a review and update of the Policy therefore there are no specific alternative options. Cabinet is asked to endorse the Policy making observations or recommendations, as necessary.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from this report.

4.2 The adoption and approval of this Policy will help to support the prevention and detection of misuse of public funds and will support the Council's objectives in reducing crime and financial loss to the Council.

5. LEGAL IMPLICATIONS

5.1 There are no significant legal implications associated with this report.

5.2 In general terms, the existence and application of an effective fraud risk management regime will assist the Council in effective financial governance which is less susceptible to legal challenge.

5.3 The legislation utilised by the Counter Fraud and Enforcement Unit and other service areas within the Council is identified within the Policy, and the Council must comply with all legislative requirements. The additions to the Policy are essential to protect the Council from criminal liability and other sanctions.

5.4 The Council must also ensure that authorisations obtained under the Regulation of Investigatory Powers Act 2000 or the Investigatory Powers Act 2016 are appropriately logged, maintained and updated on the central register.

5.5 Approval of this Policy supports compliance with the Economic Crime and Corporate Transparency Act 2023 and should reduce the Council's exposure to the failure to prevent fraud offence.

6. RISK ASSESSMENT

6.1 The Council is required to proactively tackle fraudulent activity in relation to the abuse of public funds.

6.2 Failure to undertake such activity would accordingly not be compliant and expose the authority to greater risk of fraud and/or corruption. If the Council does not have effective counter fraud and corruption controls it risks both assets and reputation.

7. EQUALITIES IMPACT

7.1 Prosecutions will only be considered where the evidential and public interest tests are met with due consideration to the welfare of individuals.

7.2 Where any safeguarding concerns are identified during the course of any investigation, appropriate referrals will be made.

7.3 The Council will only take enforcement action where appropriate to do so with due consideration to older offenders, offenders with disabilities, and where the offender lacks mental capacity.

7.4 The application of the Policy and the promotion of effective counter fraud controls and a zero-tolerance approach to internal misconduct promotes a positive work environment.

7.5 The Council seeks to ensure that public authorities' actions are consistent with the Human Rights Act 1998. It balances safeguarding the rights of the individual against the needs of society as a whole to be protected from crime and other public safety risks.

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 There are no significant implications within this category.

9. BACKGROUND PAPERS

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9.1 None.

(END)