

## Appendix B

### COUNTER FRAUD TWO-YEARLY ACTION PLAN (2024-26) – SUMMARY POSITION (November 2025)

| #  | Action  | Target Date   | Latest Position  |
|----|---|---------------|--|
| 1. | Biennial revisions to the (four) counter fraud policies that are owned by the Internal Audit & Assurance Service (Anti-Fraud & Corruption Policy, Anti-Bribery Policy, Policy for the Prevention of Facilitation of Tax Evasion, Anti-Money Laundering Policy). To include a rationalisation by size of the Anti-Fraud & Corruption Policy. | October 2024  | COMPLETE – October 2024.<br>Revised policies published and uploaded to the Council's website.  |
| 2. | Issue targeted comms to key staff and departments during International Fraud Awareness Week (November each year) highlighting key fraud risk areas.   | November 2024 | COMPLETE – November 2024. A week-long communications campaign regarding fraud awareness raising was undertaken during International Fraud Awareness Week 2024.   |
|    |   | November 2025 | COMPLETE – November 2024. A week-long communications campaign regarding fraud awareness raising was undertaken during International Fraud Awareness Week 2025.   |
| 3. | Biennial refresh of the Council's Fraud Risk Assessment.  | January 2025  | COMPLETE – December 2024.<br>Revised Fraud Risk Assessment finalised and subsequently used to inform the Council's annual Internal Audit plan of work.   |
| 4. | Explore and develop mandatory refresher training to supplement the corporate e-learning module on fraud awareness.  | April 2025    | COMPLETE – October 2024.<br>Revised digital learning launched on Thrive platform. All staff required to (i) seek recertification and (ii) repeat refresher training at two-yearly intervals, moving forward. |
| 5. | Consider, in conjunction with the Director of Law & Governance and s.151 officer, the development of both an on-line fraud referral e-form on the Council's website, and a generic <a href="mailto:fraud@leics.gov.uk">fraud@leics.gov.uk</a> mailbox.  | April 2025    | COMPLETE – October 2024.<br>New fraud referral methods fully functional.   |

|     |  |               |   |
|-----|--|---------------|---|
| 6.  | Develop the concept of there being a corporate risk of fraud and having this risk scored for potential inclusion on the corporate risk register, to formalise the risk itself and the mitigation strategies both in place and proposed.  | April 2025    | IN PROGRESS<br><br>At evaluation / consideration stage.   |
| 7.  | To co-ordinate investigations into priority matches identified by the National Fraud Initiative 2024/25 output reports (expected release date for output of Spring 2025).  | August 2025   | COMPLETE – July 2025.<br><br>Investigations fully complete.   |
| 8.  | Explore the virtues of developing a role of a departmental fraud champion, a friendly face within each department who can act as a point of initial contact for both departmental staff and the corporate counter fraud function, e.g. dissemination of information.             | August 2025   | COMPLETE – December 2024.<br><br>This has been evaluated in conjunction with departmental risk champions and a decision taken to not introduce departmental fraud champions at this point in time but to utilise risk champions where appropriate, given synergies between the roles.   |
| 9.  | Evaluation of additional services available to procure through the National Fraud Initiative (NFI), CIFAS, and other solutions, e.g. additional data matching, supplementary to the main (two-yearly) NFI exercise.  | August 2025   | COMPLETE – December 2024.<br><br>This has been fully evaluated. The Council is keen to move to more real-time data matching, in particular to deceased persons data, and is awaiting the NFI Team bringing on board adult social care data which is planned in the near future.   |
| 10. | Evaluate the potential benefits of moving to an annual counter fraud report to the Corporate Governance Committee, replacing the current process of reporting piecemeal at each meeting. Follows a recommendation made during the assessment against the CIPFA Code of Practice. | August 2025   | COMPLETE – December 2024.<br><br>Inaugural Counter Fraud Report taken to Committee in June 2025. Further reports will be tabled on an annual basis moving forward.  |
| 11. | To deliver fraud awareness training to School Business Managers through the (new) School Business Managers' (SBM) Forum looking to be established by the C&FS department.  | December 2024 | COMPLETE – October 2024.<br><br>Whilst dialogue has taken place with the C&FS department the SBM Forum has not to date been established. As an alternative approach, a fraud awareness advice document has now been developed and circulated to all schools individually as well as it being published to the Leicestershire Traded Services website. |

|     |   |               |   |
|-----|---|---------------|---|
| 12. | Monitor changes and enhancements to the Council's processes regarding blue badge fraud resilience post the outcome of the Department for Transport (DfT) national review of blue badge fraud and councils' approaches to tackling it.<br><br>(c/f from 2022-24 Action Plan due to DfT inactivity) | December 2025 | COMPLETE – October 2024.<br><br>This action has been closed as “Complete” following the DfT pulling the plug on a national review. More focused work is taking place within the Midland Counties' Fraud Group, with DfT support, to discuss best practice and drive forward change. |
| 13. | Roll-out within the Council of the Fighting Fraud & Corruption Locally (FFCL) Adult Social Care fraud toolkit and resources.  | July 2025     | COMPLETE – June 2025.<br><br>Initial round of training with the A&C department has concluded. The good practice within the Toolkit is being proactively rolled out, e.g. within Internal Audit reports.   |
| 14. | Contribute to the Transformation Unit's work on Savings Under Development – Direct Payments.  | July 2025     | IN PROGRESS<br><br>Initial input given to the Transformation project. Project underway now led by Head of Internal Audit & Assurance Service.   |
| 15. | To review the process for identifying and actioning any lessons learned following closed investigations.  | July 2025     | COMPLETE - May 2025.<br><br>Revised closedown process in use which flags lessons learned for timely process change, where appropriate.  |

This page is intentionally left blank