

Classification: Open	Decision Type: N/a
--------------------------------	------------------------------

Report to:	Audit Committee	Date: 08 December 2025
Subject:	Anti-Fraud & Corruption Strategy 2025/27	
Report of	Section 151 Officer	

Summary

1. This report provides an overview of the Anti-Fraud and Corruption Strategy, the Whistleblowing (Confidential Reporting) Policy, the Fraud & Corruption Prosecution Policy, Anti Bribery Policy and Anti Money Laundering Policy.
2. **Recommendation(s)**
 - Members to approve the Anti-Fraud & Corruption Strategy
 - Members to approve the Whistleblowing (Confidential Reporting) Policy
 - Members to approve the Fraud and Corruption Prosecution Policy
 - Members to approve the Anti Bribery Policy
 - Members to approve the Anti Money Laundering Policy

Report Author and Contact Details:

Name: Judith Smith & Adrian Blackshaw

Position: Senior Auditors

Department: Corporate Core - Finance

E-mail: Judith.smith@bury.gov.uk & a.g.blackshaw@bury.gov.uk

1.0 Background

- 1.1 The Fraud, Audit, Insurance and Risk (FAIR) Team holds the responsibility of reviewing and updating the Anti-Fraud & Corruption Strategy for the Council.
- 1.2 The Anti-Fraud & Corruption Strategy and associated policies, available on the internet, are dated 2023. This report brought to Audit Committee presents the Anti-Fraud & Corruption Strategy for 2025/27 and the revised associated policies and seeks approval of these documents.

2.0 Update

2.1 Anti-Fraud & Corruption Strategy 2025/27

- 2.1.1 The strategy document for 2025/27 reflects the best practice guidance for combatting fraud in Local Government and is based on the following publications:
- Fighting Fraud Corruption Locally Strategy 2020 | CIPFA
 - Code of Practice on Managing the Risk of Fraud and Corruption | CIPFA
 - Review into the risks of fraud and corruption in local government procurement | Local Government Association
- 2.1.2 Bury Council has always recognised the need for the highest standards of probity in dealing with public money and has always been firmly committed to the prevention, detection and investigation of fraud and corruption. The strategy promotes a zero-tolerance commitment to the approach for handling fraud and corruption.
- 2.1.3 Bury Council will adhere to the key principles set out in the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption in Local Government (the Code) and Fighting Fraud and Corruption Locally (FFCL) strategy as these represent best practice and compliance with these measures will enable Bury Council to demonstrate effective stewardship of public funds.
- 2.1.4 The priorities identified within the previous 2023/25 strategy will continue to be embedded and in addition new priorities have been identified for 2025/27. The revised document sets out the approach of how the Council will govern, acknowledge, prevent and pursue fraud and corruption.
- 2.1.5 The range, nature and size of Bury Council activities, means there is an ever-present risk of loss due to fraud and corruption from both internal and external sources. By putting in place effective measures to counter the risk of fraud and corruption, Bury Council can reduce losses which undermine standards of service and reduce the resources available for the good of the Bury community.
- 2.1.6 The aim of the Anti-Fraud & Corruption Strategy is to outline the Councils approach to tackling fraud and corruption. It aims to raise awareness and educate staff, Councillors and residents about the risk of fraud occurring and steps the Council are taking to prevent fraud occurring and to protect the public purse, Bury residents and Bury Council assets. It also aims to ensure that fraud and corruption both within and perpetrated against the Council are kept to an absolute minimum.
- 2.1.7 The strategy is underpinned by other related anti-fraud policies and behaviour policies including the Whistleblowing Policy, Anti-Fraud and Corruption Prosecution Policy, Anti Bribery Policy, Anti Money Laundering Policy and Employee and Member Codes of Conduct.
- 2.1.8 The strategy details definitions of Fraud and Bribery and Corruption and sets out the roles and responsibilities of staff who have a duty to protect Bury Council assets, including information, as well as property.
- 2.1.9 The strategy will be reviewed on a 2 yearly basis and will be brought to the Audit Committee for review and approval.

3.1 Whistleblowing (Confidential Reporting Policy)

3.1.1 The policy has been reviewed and updated. The following changes have been made:

- We have clarified who will respond and handle the matter.
- Updated the escalation procedure if there are grounds for a formal investigation.
- Updated job titles and contact information where required.
- Updated the review and approval period for the policy.

4.1 Fraud and Corruption Prosecution Policy

4.1.1 The policy has been reviewed and updated. The following changes have been made:

- Added wording to recognise the Council's policies on equalities.
- Updated job titles where required.
- Updated the review and approval period for the policy.

5.1 Anti Bribery Policy

5.1.1 The policy has been reviewed and updated. The following changes have been made:

- Clarification of ownership of policy has been amended from the Monitoring Officer to Section 151 Officer.
- Added an introduction to standardise with the other policies included within the Anti-Fraud & Corruption Strategy.
- Removal of references to schools, external partners and suppliers.
- Removal of references to proportionality, top level commitment, due diligence and communication/training.

6.1 Anti Money Laundering Policy

6.1.1 The policy has been reviewed and updated. The following changes have been made:

- Clarified responsibility of the Deputy Money Laundering Responsible Officer.
- Updated the review and approval period for the policy.

Links with the Corporate Priorities:

Please summarise how this links to the Let's Do It Strategy.

The Fraud Team undertakes work across the Council, to raise the profile of fraud awareness, and undertake investigations where there is suspicion that fraud may have been perpetrated against the Council. They also undertake preventative work, examining applications for Council services / benefits where it is known the opportunity of fraud does exist. The workplans cross all areas of the organisation. The team works closely with the Internal Audit Team and highlights areas for inclusion in the Internal Audit Plan. The Fraud Team are able to make recommendations for improvements to be made to systems in place to improve the control of and protect the assets and resources of the Council. The control and mitigation of the loss of

funds gives the assurance that public money is used in an appropriate manner to deliver the Corporate Priorities.

Equality Impact and Considerations:

Please provide an explanation of the outcome(s) of an initial or full EIA.

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation, and any other conduct that is prohibited by or under this Act.
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services.

The Fraud Team provide assurance to Committee Members and the public that the organisation is preventing and investigating fraud. They work alongside Internal Audit and also ensure the areas they examine are being operated in line with legislation and in line with agreed policies and procedures which have considered the requirements of the Equality Act 2010.

Environmental Impact and Considerations:

Please provide an explanation of the carbon impact of this decision.

N/a – no decision required

Assessment and Mitigation of Risk:

Risk / opportunity	Mitigation
The Council is a large organisation which has the potential to be targeted by fraudsters who try to divert the assets of the Council for improper gain.	The fraud team undertake both proactive and reactive exercises to prevent fraud and to investigate any alleged incidents of fraud. A zero tolerance to fraud and corruption is in place and where appropriate, internal disciplinary action is taken and / or criminal proceedings take place.

Legal Implications:

To be completed by the Council's Monitoring Officer.

The Council must have a sound system of internal control which facilitates the effective exercise of its functions, including risk management. This is both a legal requirement and a requirement of the Financial Regulations set out in the Council's Constitution. This report provides information on the work of the Council's Internal Audit Service, in ensuring compliance.

The Strategy document refers to numerous related policies which each of which has its own legal basis and frameworks. The legal basis, issues and implications for each will be explained in the reports seeking approval for individual policies. In relation to the policies presented for approval with this report members are advised as follows:

1. Fraud and Corruption Prosecution Policy - any individual prosecution for an offence will be assessed and validated for prosecution by a competent lawyer of the Council applying The Code for Crown Prosecutors.
2. Whistleblowing Policy – the policy furthers and adheres to the Public Interest Disclosure Act 1998 which protects employees from reprisals and adverse disciplinary action by the Council in relation to genuine disclosures of concerns about fraudulent and/or corrupt activities for investigation.

Financial Implications:

There are no direct financial implications arising from this report.

Background papers:

Please list any background documents to this report and include a hyperlink where possible.

- Anti-Fraud & Corruption Strategy
- Whistleblowing (Confidential Reporting Policy)
- Fraud and Corruption Prosecution Policy
- Anti Bribery Policy
- Anti Money Laundering Policy

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning
FAIR Team	Fraud, Audit, Insurance and Risk Team
CIPFA	Chartered Institute of Public Finance and Accountancy
FFCL	Fighting Fraud and Corruption Locally