



<b>Classification:</b> Open	<b>Decision Type:</b> N/a
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<b>Report to:</b>	Audit Committee	<b>Date:</b> 14 April 2026
<b>Subject:</b>	Annual Counter Fraud Plan – 2026/27	
<b>Report of</b>	Section 151 Officer	

## Summary

1. This report presents the Annual Counter Fraud Plan for 2026/27.

## Recommendation(s)

- Members Approve the Annual Fraud Plan

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### Report Author and Contact Details:

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## 1.0 Background

- 1.1 The Corporate Fraud Team is part of the wider FAIR (Fraud, Audit, Insurance and Risk) Team. The team comprises two Senior Corporate Fraud Officers, one of which is part-time, and one Corporate Fraud Officer. The team have been established for over 10 years and have been working as part of the FAIR Team since 2023.
- 1.2 A plan has been compiled which sets out the work the team aims to deliver throughout 2026/27. The plan is based on experience and knowledge of work undertaken in previous years. It is the intention that the plan will be under continuous review and will be continually developed. The team have contacts within Councils both within the boundaries of GMCA and in other regions in the country. By networking and liaising with other teams, the team become aware of any topics / subject areas which fraudsters may be targeting and become aware of work and developments that other colleagues are undertaking. This knowledge will be taken-into account and topics identified will be considered for inclusion in future plans for the team.

## **2.0 ISSUES**

- 2.1 The annual plan for 2026/27 provides for 398 working days to be delivered throughout the period for fraud duties. The plan is attached to this report, Appendix A.
- 2.2 It is intended that updates of the work of the team, including details of any reports produced and funds recovered, will be shared with Audit Committee Members. All the work undertaken is of a confidential nature and therefore will be presented in Part B of the meeting, which is closed to the press and public.

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### **Links with the Corporate Priorities:**

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

The Corporate Fraud Team undertakes work across the Council, to raise fraud awareness, and undertake investigations where there is suspicion that fraud may have been perpetrated. They also undertake preventative work, completing fraud risk assessments for Council services where it is known the opportunity of fraud does exist. The workplans cross all areas of the organisation. The team work closely with the Internal Audit Team and highlight areas for consideration in the Internal Audit Plan. The Corporate Fraud Team are able to make recommendations for changes to systems 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.

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### **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 Corporate 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.

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**Environmental Impact and Considerations:**

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

N/a – no decision required

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**Assessment and Mitigation of Risk:**

<b>Risk / opportunity</b>	<b>Mitigation</b>
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 Corporate 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.

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**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 Fraud, Audit, Insurance and Risk service, in ensuring compliance.

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**Financial Implications:**

Whilst there are no direct financial implications arising from this report, the work of the fraud team to prevent, detect fraud and prosecute where fraud is found to have occurred can result in recovery of funds to the Council.

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**Background papers:**

- Appendix A – Bury Counter Fraud Plan 2026/27

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

<b>Term</b>	<b>Meaning</b>
FAIR Team	Fraud, Audit, Insurance and Risk Team
GMCA	Greater Manchester Combined Authority