



Pendle Borough Council

Draft Anti-Fraud Plan 2025/26

Introduction

MIAA has provided anti-fraud and investigation services to the NHS and wider public sector, including Local Authorities, for over 30 years. We maintain a large team of experienced and accredited professionals drawn from a variety of backgrounds including LAs, the NHS, DWP and the Police.

We have provided support services to the Council over the past two years, with regards to conducting enquiries specifically in respect of allegations of Code of Conduct breaches by Councillors.

Proposed 25-26 Anti-Fraud Plan

This draft Anti-Fraud Plan provides for an initial assessment of the Council's existing compliance with key public sector counter fraud standards and requirements, including its readiness for the new Failure to Prevent Fraud legislation. Local Authority expectations, in addition to consideration of the Council's current Fraud Risk profile will be undertaken.

Additionally, there will be activity focusing on promoting awareness of the Council's anti-fraud / bribery arrangements and reporting routes for anyone to raise concerns.

Finally, time will be allocated initially for considering any potential referrals, although this resource may be redeployed towards other preventative work as the year progresses, following consultation with the Director of Finance as the Accountable Officer.

Throughout, we will establish strong relationships with key stakeholders to ensure effective plan delivery.

Next Steps

We will commence Q1 with an early discussion with the Director of Finance to consider the plan and refocus priorities if required. Plan progress and any agreed mid-year revisions will be brought to the attention of the Audit Committee.

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Review & Scope	Fraud Risk / Rationale	Budget (20 Days)
Strategic Governance		
Engagement with Key Stakeholders; Plan Management and Updates: Engagement with the Director of Finance and any other key personnel to move forward the fraud, bribery and corruption agenda and planned activities.	Client Requirements / Compliance with GovS:013	2
Counter Fraud Activities		
Awareness Raising Materials / Activities: Assess existing arrangements and materials in place across the organisation and partners which enable all stakeholders to understand how to raise any fraud, bribery or corruption related concerns appropriately. Provide updated guidance as necessary.	Risk that staff are not aware of what fraud, bribery and corruption is or how to report it. Compliance with GovS:013	3
Review of organisational compliance with key standards / requirements / risks: Review and assess existing Anti-Fraud and Bribery Plan and Response arrangements, as well as organisational compliance with both the Government Functional Standard for Counter Fraud, as well as other strategic anti-fraud arrangements such as the Local Government Association's 'Fighting Fraud and Corruption Locally', in addition to any other key requirements. Consideration and review of the Council's Fraud Risk Assessment.	Compliance with current 'best practice', as well as with GovS:013 Counter Fraud Standard and LGA FFCL	7
Referrals Management & Investigations Activity		
Referral management: Review of any referrals received by the organisation and agreement of suitable courses of action (Any additional time resource that may be required for the conduct of substantive investigations will need to be agreed separately).	Risk that individuals or organised groups will attempt to defraud the organisation resulting in financial loss and/or damage to organisational reputation.	8
Investigation activity: Progress any necessary investigations as/when concerns might arise (including consideration of sanctions and redress), in a prompt and timely manner.		