Pendle Borough Council

Draft Anti-Fraud Plan 2026/27

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Review & Scope	Fraud Risk / Rationale	Budget (20 Days)
Strategic Governance		
Management Advisory Support / Updates: Engagement with the Director of Resources/s151 Officer, the Head of Legal & Democratic Services and any other key personnel to move forward the fraud, bribery and corruption agenda and planned activities, as well as advise of any relevant regulatory or legislative changes.	Client Requirements / Compliance with GovS:013 Government Counter Fraud Standard & the LGA Fighting Fraud and Corruption Locally strategy	2
Counter Fraud Activities		
Awareness Raising Activities: Review / update existing arrangements / materials in place across the organisation which enable all stakeholders to understand how to raise fraud-related concerns appropriately. Provide necessary guidance / templates / alerts.	Risk that staff are not aware of what fraud or bribery is, or the Council's fraud policy etc, or how to report it. Compliance with GovS:013	2
Review of Council compliance with new 'Failure to Prevent Fraud' (FTPF) corporate offence requirements - or - Review of Council's arrangements to survey / assess identified fraud risks across the organisation's operations: The ECCT Act 2023 introduced a new corporate offence of FTPF in autumn 2025. This could result in the prosecution of a corporate body, rather than just individuals. The legislation advises on measures organisations can take to mitigate the associated risks with this offence and possible prosecution. Alternatively; In accordance with both GovS:013 and FFCL recommendations, the Council should have a mechanism by which all potential fraud risks it faces have been identified, assessed and rated, so that suitable controls and counter measures can be identified and, if necessary, introduced. Any necessary risks should be included in corporate risk registers. This review would assess the adequacy and completeness of the Council's existing arrangements.	Compliance with current 'best practice', as well as with GovS:013 Counter Fraud Standard and LGA FFCL

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Proactive review of another high spend area using data analytics: To undertake another high-level, initial analysis, utilising data analytic tools, to identify potential irregularities and anomalies which may require further consideration or investigation. Areas for consideration may include expenses or procurement spend. An analysis of expenditure levels will identify the appropriate review area.	Risk that potential fraud, error and irregularities in known risk areas are not identified / actioned.	8
Referrals Management & Investigations Activity		
Referral / Investigations management: Review of any referrals received by the organisation and agreement of suitable courses of action. The conduct and resourcing of any new, 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.	1