Report To:	Governance & Audit Committee
Date:	13 November 2025
Subject:	Counter Fraud, Bribery and Corruption Policy
Purpose:	To update the Counter Fraud, Bribery and Corruption Policy for the Council and align the document so the Policy is the same across the Partnership.
Key Decision:	NA
Portfolio Holder:	Councillor Astill - Portfolio Holder for Corporate, Governance and Communications
Report Of:	Russell Stone – Director of Finance and S151 Officer
Report Author:	Rebecca James – Policy & Scrutiny Officer
Ward(s) Affected:	none
Exempt Report:	no

Summary

The Council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the Council. For this purpose, the Counter Fraud, Bribery and Corruption Policy captures the approach and procedures to prevent and deal with fraud, bribery and corruption. This report seeks approval and adoption of a revised and updated Policy with the intention being to align this for the Councils within the S&ELCP.

Recommendations

- That the Counter Fraud, Bribery and Corruption Policy is approved by the Governance & Audit Committee.
- That authority be delegated to the S151 Officer, to review and make minor amendments to the Policy to reflect changes in legislation, statutory guidance or contact details.

Reasons for Recommendations

By seeking to prevent fraud and encouraging the reporting of potential corruption, the Council can better safeguard the public funds that it administers.

Other Options Considered

Not having a Counter Fraud, Bribery and Corruption Policy - rejected as the Council has statutory obligations to have measures in place to tackle fraud.

1. Background

1.1 As part of its governance arrangements South Holland District Council must ensure that an effective Policy for Counter Fraud, Bribery and Corruption is in place. The Policy was due a review and update, and as part of this, the intention is to align the Policy across the Partnership, so staff are working to the same arrangements.

1.2 The Council has a zero-tolerance approach to fraud, corruption, theft, and bribery, recognising the significant risks these pose, both to the Council, as well as the adverse impact on public services.

2. Report

2.1 The proposed Policy, attached at **Appendix 1** has been developed using the CIFAS five principles to "fight fraud." and CIPFA guidance. CIFAS is a not-for-profit organisation fighting fraud across the public sector. Their Fighting Fraud Locally Strategy FFCL - Strategy for the 2020s.pdf outlines five principles/ pillars. These are detailed in the graphic below.

2.2 The document includes policy aims, the approach to tackling fraud, bribery and corruption and section on key roles and responsibilities to enable the Policy to be fully implemented and embedded across the Council and Partnership. It is also details the Council's Fraud Response Plan.

3. Conclusion

3.1. It is recommended that the draft Policy is approved and adopted to ensure that Council's Policy remains fit for purpose and compliant with the law and best practice.

Implications

South and East Lincolnshire Councils Partnership

None

Corporate Priorities

Efficiency and Effectiveness – accelerating the alignment of service provision and policies where it makes sense to do so.

Staffing

None

Workforce Capacity Implications

None

Constitutional and Legal Implications

The Accounts and Audit Regulations 2015 state that the Council must have measures in place "to enable the prevention and detection of inaccuracies and fraud." The Section 151 Officer is required to ensure on behalf of the authority that these measures are in place.

More recently the Economic Crime & Corporate Transparency Act 2023, created a new corporate criminal offence "Failure to prevent fraud". Under the offence, an organisation may be criminally liable where an employee, agent, subsidiary undertaking, or other "associated person," commits a fraud intending to benefit the organisation and the organisation did not have reasonable fraud prevention procedures in place.

The updated Policy is designed to strengthen the council's governance framework and compliance with statutory requirements and mitigate legal and financial risks by setting out clear and robust measures for fraud prevention, detection, and investigation.

Data Protection

None

Financial

There are no direct financial costs associated with this report. The maintenance of an appropriate - Counter Fraud, Bribery and Corruption policy should support the safeguarding of public funds and reduce potential financial loss to the Council.

Risk Management

The maintenance of a robust Counter Fraud, Bribery and Corruption policy is designed to reduce the levels of financial and reputational risk to the Council.

Stakeholder / Consultation / Timescales

Internal Audit and Counter Fraud Team at LCC, PSPS Benefits Team, Monitoring Officer, S151 Officer, Portfolio Holder, Senior Leadership Team.

Reputation

The maintenance of robust Counter Fraud, Bribery and Corruption policy is designed to reduce the levels of financial and reputational risk to the Council.

Contracts

None

Crime and Disorder

None

Equality and Diversity / Human Rights / Safeguarding

None

Health and Wellbeing

None

Climate Change and Environmental Implications

None

Acronyms

CIPFA – Chartered Institute of Public Finance and Accountancy

Appendices

Appendices are listed below and attached to the back of the report:

Appendix 1 Draft Counter Fraud, Bribery and Corruption Policy

Background Papers

CIFAS Fighting Fraud Locally Strategy FFCL - Strategy for the 2020s.pdf

CIPFA Code of Practice on Managing the Risk of Fraud and Corruption | CIPFA

Chronological History of this Report

Name of Body	**Date**
Governance & Audit	March 2021

Report Approval

Report author:	Rebecca James, Policy & Scrutiny Officer
Signed off by:	Russell Stone – Director of Finance
Approved for publication:	Councillor Astill