

# Audit and Governance Committee



Date of meeting:	10 March 2026
Title of Report:	<b>Anti-Fraud and Corruption Policy 2026</b>
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Interim Service Director for Finance)
Author:	Tony Rose, Head of Devon Assurance Partnership
Contact Email:	Tony.d.rose@devon.gov.uk
Your Reference:	AUD/TR
Key Decision:	No
Confidentiality:	Part I - Official

## Purpose of Report

The purpose of this report is to present the updated Anti-Fraud, Bribery and Corruption Policy 2026, revised to reflect current fraud risk indicators, changes in legislation and regulatory expectations, and updates to organisational structures and reporting mechanisms. The Policy strengthens Plymouth City Council's commitment to preventing, detecting and responding to fraud, ensuring alignment with best practice and emerging national guidance.

## Recommendations and Reasons

- It is recommended that the Audit and Governance Committee:
  - Review and approve the updated Anti-Fraud, Bribery and Corruption Policy 2026.
  - Endorse ongoing implementation of enhanced fraud prevention and detection measures across all service areas.

### Reason:

Approval of the updated Policy ensures the Council continues to operate a robust, modern and effective counter-fraud framework that protects public funds, supports organisational integrity and meets the expectations of stakeholders, regulators and the wider community.

## Alternative options considered and rejected

- No alternative options are proposed. Maintaining an effective counter-fraud policy is a fundamental component of good governance and internal control. Failure to update the Policy would expose the Council to unnecessary fraud risks and weaken compliance with sector best practice. Accordingly, not updating the Policy has been rejected.

## Relevance to the Corporate Plan and/or the Plymouth Plan

The Policy directly supports the corporate commitment to being a well-run, accountable and transparent Council. Strengthening fraud resilience ensures that public resources are protected and used for their intended purpose, promoting fairness, trust and confidence in public services. Effective counter-fraud arrangements also underpin delivery of the Plymouth Plan's principles of good governance and financial sustainability.

**Implications for the Medium Term Financial Plan and Resource Implications:**

There are no direct financial implications arising from approval of the updated Policy. However, maintaining strong counter-fraud arrangements supports the Medium-Term Financial Plan by reducing potential financial losses, safeguarding public funds and minimising the risk of fraud-related disruption to service delivery.

**Financial Risks**

No new financial risks arise specifically from this report. The updated Policy strengthens the Council's ability to identify, prevent and respond to fraud, reducing the likelihood of financial loss and improving the resilience of financial controls.

**Legal Implications**

The updated Anti-Fraud, Bribery and Corruption Policy 2026 supports the Council's obligations under the Fraud Act 2006, Bribery Act 2010 and Accounts and Audit Regulations 2015 by strengthening arrangements to prevent, detect and respond to fraud and corruption. The Policy forms part of the Council's "adequate procedures" to mitigate corporate liability for bribery, reinforces duties around proper financial administration under local government legislation, and aligns with the Public Interest Disclosure Act 1998 and UK GDPR by ensuring appropriate processes for reporting, investigating and managing fraud-related information. No new legal risks arise from approval of the Policy; rather, it reduces potential exposure to financial, regulatory and reputational harm through improved governance and internal control.

**Carbon Footprint (Environmental) Implications:**

There are no direct environmental or carbon related implications associated with this report.

**Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:**

\* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.

**Appendices**

\*Add rows as required to box below

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	003a Anti-Fraud and Corruption Policy 2026							

**Background papers:**

\*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>

	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

**Sign off:**

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Originating Senior Leadership Team member: David Northey, Interim Service Director for Finance (Section 151).

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 27/02/2026



Cabinet Member approval:

Date approved: 02/03/2026