



Corporate Anti-Fraud & Corruption Strategy 2025-2029

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Our vision

To deliver a best-in-class counter fraud service and embed a culture across the City Corporation where fraud prevention is standard and fraud risks are identified and acted upon through effective frameworks to mitigate the risks of fraud impacting delivery of the Corporate Plan and the services the City Corporation delivers to its residents and visitors.

Executive Summary

The Corporate Anti-Fraud & Corruption Strategy covers a four-year period from 2025 to 2029 and supports our vision of creating a culture of fraud prevention as standard; it sets out the City Corporation's response to fraud and corruption and is built around four strategic pillars; Govern, Acknowledge, Prevent and Respond. The strategy details a range of key objectives across its lifecycle to mitigate fraud and corruption through education and upskilling.

The Corporate Anti-Fraud & Corruption Strategy supports delivery of the Corporate Plan 2024-2029, notably the Providing Excellent Services outcome, with clear counter fraud objectives and strategic pillars acting as an enabler to help mitigate the risks of fraud and corruption impacting the delivery of the City Corporation's key objectives; this is achieved by ensuring that officers working across programs and activities



supporting delivery of the six Corporate Plan outcomes have the skills and abilities to identify fraud risks that may impact the delivery of Corporate Plan outcomes and that they have the capability to effectively take appropriate action to mitigate these risks. .

Introduction

Fraud is the largest type of crime in the UK, with significant losses to the public purse, money that could be used to provide essential public services. Identifying and mitigating the risk of fraud poses challenges to all public sector organisations as the crime is, by nature, hidden, and as fraud risks evolve, and fraud methodologies continuously change with technology and society. It is essential that the City Corporation has the right capabilities and frameworks in place to tackle the risks of fraud and to take appropriate action when faced with fraud.

Fraud against the City Corporation means that money intended to support our communities ends up in the hands of criminals. Minimising the risk of fraud is the responsibility of everyone connected with the City Corporation.

The City Corporation is committed to protecting the public purse and takes these responsibilities seriously by taking a robust response to fraud and by promoting a strong counter fraud culture.

The Anti-Fraud and Corruption Strategy outlines the City Corporation's firm commitment to minimising the risk of loss to the organisation resulting from fraud and corruption originating both internally and externally.

This strategy is designed to support the six outcomes of the Corporate Plan through an ongoing program of fraud risk workshops and reviews, by ensuring that fraud risks are identified early, and acted upon and managed effectively, the risks of fraud impacting delivery of the six outcomes of the Corporate Plan is mitigated.

Strategic Objectives

The City Corporation's Anti-Fraud & Corruption Strategy seeks to be agile to ever changing fraud landscape, emerging fraud risks, to reflect the risks faced by the City Corporation and our response to fraud.

Our counter fraud approach is based around fraud prevention as a standard, proactively deterring the risks of fraud and effective use of tools and technology to detect fraud, whilst ensuring we are responsive to the investigation of suspected fraud where it occurs.

The following pages summarise the activity that support our strategic pillars.



Our Strategic Pillars



- **Govern** - Senior Leaders are integral to ensuring anti-fraud, bribery and corruption measures are embedded throughout the organisation, and championing the City Corporation's commitment to integrity and ethical business, to act as an effective fraud deterrent to prevent fraud.
- **Acknowledge** – The City Corporation, its Members and its Officers understand the organisations fraud risks through an embedded fraud risk process, ensuring that the right tools and resources are in place to respond effectively.
- **Prevent** – The City Corporation maintains a strong counter fraud culture amongst all officers, delivered through a blended training program, and well-established counter fraud controls and processes to mitigate the risks of fraud.
- **Respond** – The City Corporation's Counter Fraud Management team maintains an effective counter fraud response, aligned to the Corporate Plan, and to the fraud risks faced by the City Corporation, ensuring that both current and emerging fraud risks are effectively measured to ensure that any response is both robust and effective.



The Strategy

The Anti-Fraud and Corruption Strategy is an integral part of the City Corporation's counter-fraud framework. This framework encompasses policies and procedures aimed at combatting fraud and corruption, as well as organisational wide policies including the Code of Conduct, Financial Regulations, Contract Procedure Rules, and the Speak Up Policy.

This strategy sets out our strategic aims, objectives and commitments over a four-year period covering 2025 to 2029, aligning with the City Corporation's Corporate Plan; this strategy seeks to ensure that the City Corporation has an effective and robust response to the risks of fraud and corruption and supports and aligns with organisational objectives, including supporting delivery of the six pillars of the City Corporation's Corporate Plan 2024-2029 strategic outcomes by delivering a program of fraud risk workshops designed to provide officers working across the City Corporation with the skills and knowledge to identify fraud risk, including within programs and activities that support the six Corporate Plan outcomes, and to take effective action to mitigate the risks of fraud impacting delivery of the Corporate Plan.

The Strategy's purpose is to equip management with a tool to ensure progress and transparency in counter-fraud activities. It aims to strengthen the City Corporation's resilience to fraud and demonstrate the protection and stewardship of public funds.

With the Counter Fraud response being a key deliverable for the Internal Audit Department, this strategy is closely aligned with the Internal Audit strategic vision for being best-in-class through the delivery of excellent counter fraud and investigation services, demonstrating commitment to integrity and transparency in all that we do.

The City Corporation has adopted the guiding principles outlined in "Fighting Fraud and Corruption Locally 2020" (FFCL), the counter fraud and corruption strategy for local government.

The FFCL strategy was collaboratively developed by local authorities, the Local Government Association, The Society of Local Authority Chief Executives and Senior Managers, The National Anti-Fraud Network, CIPFA, and private sector partners, serving as a strategic guide to minimise fraud and corruption in local government and the CIPFA Code of Practice on "Managing the Risk of Fraud and Corruption".

Implementation



This strategy covers the period from 2025 to 2029 and seeks to embed a counter fraud culture through organisational fraud risk activity where departments and institutions identify and understand their fraud risks and ensure that achievable measures are in place to mitigate the risks of fraud, with fraud prevention being the standard for all services, activities, and programs.

The activities in the diagram above operate concurrently and continuously, not as a linear process. Effective counter-fraud delivery depends on the interaction between prevention, detection, enforcement, culture and strategic alignment, underpinned by ongoing monitoring and review.

To ensure we achieve the Strategy's objectives an action plan will set out short, medium, and long-term objectives across the lifetime of the strategy.

Measuring and reporting our progress is essential to ensure we achieve our vision and objectives. As part of our annual review process, we will measure our success towards achieving our strategic objectives, including where additional focus may be needed.




The achievement of the strategic objectives is dependent on a number of factors, primarily the volume of referrals received, and the nature of fraud cases under investigation during the reporting year; it is also dependant on the support of senior leaders and our key stakeholders to champion and promote a fraud prevention culture, and to champion the benefits of effectively identifying and acting upon fraud risks.

Annexes





Annex 1 – Success Factors






Annex 1 - How we measure success: 2025-2029

Activity	Key Milestones	Success Measures	Pillar Alignment
<p>A new, interactive fraud awareness eLearning training course, an important and key element of our counter fraud response, and part of our toolkit to prevent fraud. This training is mandatory for all staff.</p>	<ol style="list-style-type: none"> By Q4 25/26 a new Fraud Awareness eLearning package is live in SAP Understand MI available post roll-out in SAP Produce and provide reliable management information to enable departments to follow-up completion of the training with staff 	<p>Fraud awareness eLearning module launched on SAP, for all staff to complete. Reliable MI available through SAP. Departments have measures in place to ensure mandatory completion by staff and periodic retaking of training for staff in high fraud risk areas.</p>	 Prevent
<p>Effectively reducing the risks of fraud against the City Corporation, through effective fraud risk management activity, aligned to the Risk Management Strategy, in collaboration with the Corporate Strategy & Performance team.</p>	<ol style="list-style-type: none"> By Q.4 2026/27 the effectiveness of fraud risk management activity has been tested for effectiveness Additional training and support has been delivered where knowledge and skills gaps have been identified 	<p>Fraud awareness training and fraud risk workshops delivered across the City Corporation with key fraud risks requiring management and oversight recorded on Ideagen, and managed down to an acceptable risk appetite</p>	 Acknowledge
<p>A series of fraud risk workshops, delivered across the organisation, with specific focus on front line services and those areas with an inherent risk of fraud. These will be repeated periodically on a risk-based approach.</p>	<ol style="list-style-type: none"> By Q.4 2025/26 fraud risk workshops have been delivered to front line services and those areas with an inherent risk of fraud. By Q.2 2026/27 a plan to continue delivery of fraud risk workshops is in place, supported by stakeholders. By Q.4 2026/27 a risk based periodic review plan is in place, supported by stakeholders 	<p>The organisation has assessed its fraud risks in front line services and higher risk areas; the organisation understands its fraud risk universe and has developed fraud risk assessments that are complete and regularly maintained.</p>	 Acknowledge



<p>The development and maintenance of service based, departmental, and organisational fraud risk assessments, working in collaboration with the Corporate Strategy team</p>	<ol style="list-style-type: none"> 1. By Q.4 2025/26 a high-level fraud risk assessment has been produced and presented to senior leaders. 2. By Q2 2026/27, this fraud risk assessment has also been presented to A&RMC. 3. Ongoing – professional support to departments maintaining fraud risk assessments 	<p>Fraud risks are identified and managed effectively, with mitigation measures tested to ensure ongoing effectiveness against the risks of fraud.</p>	 Acknowledge
<p>Effective horizon scanning to identify new and emerging fraud risks, with a tangible response to mitigate the risk to the City.</p>	<ol style="list-style-type: none"> 1. By Q.4 2026/27 and ongoing the fraud risk assessment activity has matured and is providing pertinent data to allow for effective fraud risk horizon scanning. 2. Ongoing – fraud risks are effectively communicated to management. 	<p>New and emerging fraud risks are highlighted with management at an early stage, with mitigations agreed and implemented to respond to the fraud risk.</p>	 Respond Govern
<p>Continue to ensure that lessons learned from corporate fraud investigations are acted on by senior management, and reflected effectively in fraud risk registers, with appropriate fraud prevention measures put in place and their effectiveness tested.</p>	<ol style="list-style-type: none"> 1. From Q1 2025/26 and ongoing – lessons learned are communicated effectively with management, to include, where appropriate control environment recommendations. 2. Implementation of any recommendations is effectively monitored and reported. 	<p>A clear audit trail of senior management liaison recorded on INCASE, with follow-ups put in place to test the effectiveness of any prevention measures put in place.</p>	 Prevent
<p>Effective use, and harnessing of the power of AI, data and technology to improve efficiency in counter fraud activity.</p>	<ol style="list-style-type: none"> 1. From Q1 2025/26 and ongoing – the Counter Fraud team are exploring opportunities for expanding the use of AI and technology to support the key objectives of this strategy. 2. The Counter Fraud team pilot London NFI Fraud Hub initiatives and embrace 	<p>Improvements in good quality referrals from the London Fraud Hub, whilst a decrease in false positives.</p>	 Prevent Respond



<p>Adopting the principles of the Government Counter Fraud Profession (GCFP) and achieving GCFP accreditation for all Counter Fraud staff.</p>	<ol style="list-style-type: none"> 1. The City Corporation has completed a collaborative membership application with London Boroughs to the GCFP. 2. The Counter Fraud teams processes are fully aligned to GCFP practices. 3. By Q.4 2028/29 Counter Fraud staff will be full members of the GCFP. 	<p>GCFP strategies and principles considered and where appropriates, implemented. All Counter Fraud staff onboarded to the GCFP.</p>	 <p>Respond Government</p>
<p>The City Corporation has an effective Speak Up Policy and Procedure, championed by senior leaders and is responsive and user friendly to encourage staff to report fraud, theft, corruption, and wrongdoing</p>	<ol style="list-style-type: none"> 1. By Q4. 2025/26 the Speak Up Policy and Procedure is launched and communicated effectively to all staff. 2. Audit testing is undertaken to test operational and user experiences, with any updates and revised communications in place. 3. Staff are confident in using the new Speak Up Portal, this is measured through the reduction in the use of alternative reporting mechanisms. 	<p>An effective Speak Up Policy, Procedure and Portal, using best in class technology is a key milestone and strengthens our mechanisms for staff to raise concerns where fraud, misappropriation, bad practice, and wrongdoing is identified or suspected.</p>	 <p>Respond Government</p>
<p>The City Corporation has reviewed and revised its Counter Fraud Policy and Fraud Response Plans, along with its Anti-Bribery Policy and its Anti-Money Laundering Policy. These key documents support our response to Failure to Prevent fraud legislation and are communicated effectively and championed by senior leaders and management</p>	<ol style="list-style-type: none"> 1. By Q4. 2026/27 key Counter Fraud & Corruption policy and procedure guidance has been reviewed and updated. 2. Revised policy and procedure guidance reported to Members following review by stakeholders 3. Revised policy and procedure guidance launched and communicated effectively to all staff. 	<p>The revised suite of counter fraud and corruption material has strengthened the City Corporation counter fraud toolkit and the public (where appropriate) and staff are clear of the consequences of attempted fraud against the organisation.</p>	 <p>Respond Government</p>