

## COUNTER FRAUD ANNUAL OPERATIONAL PLAN FOR 2026/27

<b>Committee name</b>	Audit Committee
<b>Officer reporting</b>	Alex Brown, Head of Counter Fraud
<b>Papers with report</b>	Counter Fraud Annual Operational Plan for 2026/27
<b>Ward</b>	All

### HEADLINES

The attached report presents the Audit Committee with the planned Counter Fraud approach and activity for the forthcoming financial year and seeks to:

- Provide assurance to all key stakeholders that the risk of fraud is being managed effectively;
- Demonstrate the Council's commitment to good governance through minimising the risk of fraud; and
- Set out the Counter Fraud Teams planned activity in line with risk.

### RECOMMENDATIONS

That the Audit Committee:

1. Notes the Counter Fraud Annual Operational Plan for 2026/27; and
2. Suggests any amendments/comments.

### SUPPORTING INFORMATION

The Counter Fraud Team supports the Councils risk and governance arrangements by taking a zero-tolerance approach to fraud and corruption. In order to deliver this assurance, the Counter Fraud team produce an Annual Operation Plan detailing activity across high risk areas of fraud. The plan is formulated based on the Counter fraud Strategy, Fraud Universe and takes into consideration, both, the IA Plan and strategy.

### BACKGROUND PAPERS

The Counter Fraud Teams holds various background statistical management documents in relation to the production of the Counter Fraud Annual Operational Plan 2026/27.

### BACKGROUND PAPERS

Appendix A – Counter Fraud Annual Operational Plan for 2026/27