

**Committee Report Checklist**

**Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.**

**Stage 1**

**Report checklist – responsibility of report owner**

<b>ITEM</b>	<b>Yes / No</b>	<b>Date</b>
Councillor engagement / input from Chair prior to briefing	<b>Y</b>	<b>26/01/26</b>
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)	<b>N/A</b>	
Relevant Group Head review	<b>Y</b>	<b>28/01/26</b>
MAT+ review (to have been circulated <b>at least 5 working days before Stage 2</b> )		
This item is on the Forward Plan for the relevant committee		
	<b>Reviewed by</b>	
Finance comments (circulate to Finance)	<b>AB</b>	<b>29/01/2026</b>
Risk comments (circulate to Lee O’Neil)	<b>LO</b>	<b>29/01/26</b>
Legal comments (circulate to Legal team)	<b>LH</b>	<b>28/01/26</b>
HR comments (if applicable)	<b>N/A</b>	

**For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.**

**Do not forward to stage 2 unless all the above have been completed.**

**Stage 2**

**Report checklist – responsibility of report owner**

<b>ITEM</b>	<b>Completed by</b>	<b>Date</b>
Monitoring Officer commentary – at least <b>5 working days before MAT</b>	<b>L Heron</b>	<b>28/01/26</b>
S151 Officer commentary – at least <b>5 working days before MAT</b>	<b>T.Collier</b>	<b>29/01/26</b>
Confirm final report cleared by MAT		



# Audit Committee

24 February 2026

<b>Title</b>	<b>Counter Fraud, Bribery and Corruption Strategy</b>
<b>Purpose of the report</b>	To make a decision and a recommendation to Council
<b>Report Author</b>	Linda Heron, Group Head Corporate Governance and Monitoring Officer
<b>Ward(s) Affected</b>	All Wards
<b>Exempt</b>	No
<b>Exemption Reason</b>	N/A
<b>Corporate Priority</b>	This item is not in the current list of Corporate Priorities but still requires a Committee decision.
<b>Recommendations</b>	<p><b>Audit Committee is asked to:</b></p> <ol style="list-style-type: none"> <li><b>1. Acknowledge the annual review of the Council’s Counter Fraud, Bribery and Corruption Strategy;</b></li> <li><b>2. Approve the proposed amendments to the Council’s Counter Fraud, Bribery and Corruption Strategy; and</b></li> <li><b>3. Recommend to the Council that the Constitution be updated with the revised Counter Fraud, Bribery and Corruption Strategy.</b></li> </ol>
<b>Reason for Recommendation</b>	To support the Council’s commitment to reducing fraud by providing effective counter fraud arrangements.

**1. Executive summary of the report** *(expand detail in Key Issues section below)*

What is the situation	Why we want to do something
<ul style="list-style-type: none"> <li>• The Council’s Counter Fraud, Bribery and Corruption Strategy (“the Strategy”) is due for annual review</li> </ul>	<ul style="list-style-type: none"> <li>• To ensure that the Strategy is up to date and in line with good practice</li> </ul>
This is what we want to do about it	These are the next steps

<ul style="list-style-type: none"> <li>To review the Strategy and make the necessary updates.</li> </ul>	<ul style="list-style-type: none"> <li>The Audit Committee is required to consider the proposed amendments to the Strategy and make any recommendations for change to the Council.</li> </ul>
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## 2. Key issues

- 2.1 The Council’s Counter Fraud, Bribery and Corruption Strategy (“the Strategy”) is contained in part 5(f) of the Constitution. The Strategy was reviewed by the Monitoring Officer and presented to the Audit Committee in May 2025. The Committee approved the updated Strategy and made recommendation to Council to update the Constitution.
- 2.2 This report provides the Committee with the annual update of the Strategy for consideration.
- 2.3 In view of the Local Government Reorganisation it is not considered prudent to initiate a comprehensive rewrite of the Strategy, and therefore minor amendments only have been made to bring the Strategy in line with current arrangements.
- 2.4 For ease, the proposed amendments are shown in track change (Appendix 1). Clean copy of the revised Strategy accompanies this report at Appendix 2.
- 2.5 The overarching purpose of the Council’s Strategy is to minimise the incidence and impact of fraud, corruption and bribery across the Council, while ensuring there is a clear and effective means for individuals to report any concerns or suspicions of malpractice.
- 2.6 The Strategy is divided into four sections:
- Culture: provides details of roles and responsibilities
  - Prevention: sets out the Council’s approach to countering fraud and corruption
  - Detection and investigation: provides guidance to officers and managers
  - Awareness and Training: signposts resources
- 2.7 Best practice principles as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) ‘Managing the risk of fraud and corruption’, and ‘Fighting Fraud and Corruption Locally – a strategy for the 2020s’ have been considered as part of the Strategy review.
- 2.8 The Strategy is in line with best practice and continues to underpin the Council’s commitment to dealing effectively with all forms of fraud, bribery, and corruption, demonstrating the important role it plays in the overall corporate governance framework.

## 3. Options appraisal and proposal

- 3.1 To review and approve the amendments to the Strategy and to make recommendation to Council (Recommended option).
- 3.2 To make further amendments to the Strategy as the Committee may see fit.
- 3.3 To make no changes to the Strategy, thereby not reflecting the current position.

#### **4. Risk implications**

- 4.1 Risks and consequences associated with fraud, bribery and corruption include financial losses (potentially high value), reputational damage to the Council, corporate liability and offences, harm to staff or the local community, and reduced public services for the borough's residents. An up to date and fit for purpose Strategy enables the Council to proactively identify potential fraud and irregularities and to address them effectively.
- 4.2 The Council's Strategy is aligned with CIPFA's *Code of Practice on Managing the Risk of Fraud and Corruption*, and the Council continues to follow recognised best practice. Fraud risks are assessed across all service areas, and appropriate controls and mitigation measures are put in place.
- 4.3 The threat of fraud against the Council will be one of the key areas under the Council's new governance assurance approach to risk management, with assurance levels reported to the Audit Committee through a Governance Assurance Register. The implementation of an up-to-date Counter Fraud, Bribery and Corruption Strategy will assist in providing assurance that the Council is dealing with the threat of fraud effectively.

#### **5. Financial implications**

- 5.1 Whilst there are no financial implications arising directly from this report, resources are required to implement and carry out any necessary preventative/detection/investigatory work which places constraints on the existing budgets. Having an effective counter fraud policy and arrangements helps mitigate the risk of financial loss and aids restraining increase in insurance premiums.

#### **6. Legal comments**

- 6.1 Legal implications contained in the body of this report and the Strategy.
- 6.2 The Council is under a statutory Public Sector Equality Duty pursuant to section 149 of the Equality Act 2010, and an updated Strategy will assist the Council to discharge this duty.
- 6.3 Consideration of the Council's anti-fraud, bribery and anti-corruption arrangements is within the Terms of Reference for Audit Committee.

#### **Corporate implications**

#### **7. S151 Officer comments**

7.1 As the report has highlighted there are no direct Budget implications. As S151 Officer, I fully support ensure that we have an effective and robust set of counterfraud arrangements. We will be looking to put in place in the coming months some counter fraud refresher training for staff.

## **8. Monitoring Officer comments**

8.1 The Monitoring Officer confirms that the relevant legal implications have been taken into account.

## **9. Procurement comments**

9.1 There are no procurement implications arising directly from this report.

## **10. Equality and Diversity**

10.1 Fraud, bribery and corruption risks should be considered in all areas of operation as fraudulent activity can result in Council services being diverted away from communities who need them.

## **11. Sustainability/Climate Change Implications**

11.1 None arising directly from this report.

## **12. Other considerations**

12.1 None.

## **13. Timetable for implementation**

13.1 Once approved by Council, the Council's Constitution will be updated with the revised Strategy.

## **14. Contact**

14.1 Linda Heron, Group Head Corporate Governance and Monitoring Officer  
[l.heron@spelthorne.gov.uk](mailto:l.heron@spelthorne.gov.uk)

***Please submit any material questions to the Committee Chair and Officer Contact by two days in advance of the meeting.***

### **Background papers:**

CIPFA Managing the risk of fraud and corruption

CIPFA Fighting Fraud and Corruption Locally – a strategy for the 2020s

### **Appendices:**

**Appendix 1** Track change version of Counter Fraud, Bribery and Corruption Strategy (reviewed February 2026)

**Appendix 2** Clean version of Counter Fraud, Bribery and Corruption Strategy (February 2026)