Agenda Item No: 13

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 20 July 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Urgent Decision Procedure Used (If yes, why)	No
Item Type	Part I
Report Title:	Annual Corporate Fraud Report 2025-26
Portfolio Holder:	No Relevant Cabinet Member
Strategic Leadership Team:	Head of Finance/Section 151 Officer
Lead Officer:	Head of the Regional Internal Audit Service

1.0 What is this report about?

1.1 To provide members of the Governance and Audit Committee details of the actions undertaken in respect of counter fraud during 2025-26 including an update on the National Fraud Initiative (NFI) Exercise

2.0 What are the Recommendations?

	Recommendations – What and How?	Reason for Recommendation – Why?
2.1	Members of the Governance and Audit Committee are asked to note the report, the measures in place and the work being undertaken to prevent and detect fraud and error.	To ensure effective monitoring of fraud and irregularity work is undertaken

3.0 What is the background to this report?

3.1 One of the core functions of an effective Governance and Audit Committee is to consider the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and corruption arrangements.

3.2 Fraud continues to be the most pervasive and evolving crime in modern society and accounts for 41% of all crime recorded in the UK today. According to the National Anti-Fraud Network (Annual Report 2025), the cost of fraud and error to local authorities alone, is estimated at £2.1 billion annually.

3.3 When fraudulent activities are perpetrated against the Council, they divert and diminish limited resources, jeopardising services for residents and incurring expenses for taxpayers.

3.4 The Council sets high standards in promptly dealing with all allegations or suspicions of fraud, bribery, and corruption. Policies, procedures, and reporting mechanisms are in place to prevent, detect, and report all types of fraud.

3.5 Therefore, this annual report provides the Governance & Audit Committee with information on the arrangements in place during 2025-26 for managing the risks of fraud with the aim of prevention, detection and subsequent investigation and reporting of fraud.

4.0 What issues are there to be considered?

4.1 The Annual Corporate Fraud Report attached at **Appendix A** summarises the counter fraud work undertaken within the Council during 2025-26 which has resulted in £151,835 of recoverable savings being identified for the Council as set out below:

Type	Number	Recoverable Savings £
NFI Data Matching	203	112,400.10
NFI Single Person Discount	34	6,394.59
Welfare Fraud Savings	10	33,040.50
Total	**247**	**151,835.19**

4.2 The Council's Counter Fraud Strategy and Framework, supported by various policies, underpins the Council's commitment to prevent all forms of fraud, bribery and corruption, whether it be attempted externally or from within. Steps to support continual improvement are at **Annex 1** and include areas such as training and fraud awareness, fraud policies, the fraud risk register, and the use of data analytics. During 2025-26 Fraud Awareness sessions were delivered to 71 staff members and 440 staff members successfully completed the online Fraud Prevention training module.

4.3 The National Fraud Initiative (NFI) is a biennial data-matching exercise managed by the UK Cabinet Office to detect and prevent fraud, error, and overpayments within public sector finances. It compares electronic data sets from public bodies (like councils, police, and NHS) to identify inconsistencies requiring investigation. It is important to note that where a match is found, it is not in itself evidence of a fraud; it may be an error or an inconsistency that requires further investigation.

4.4 Data was the current match was extracted in October 2024, and 4,969 matches have been issued. These matches continued to be reviewed during 2025-26 and a total of 203 fraud or errors have been identified with a recoverable value of £112,400. A breakdown of this figure is in Table 1 of the annual report at **Appendix A**.

4.5 In addition, NFI undertake an annual exercise relating to Single Person Discount (SPD) generated within the Council Tax system. These matches highlight where there may be more than one adult at a location currently in receipt of SPD. A total of 9,123 households were identified for review during 2025-26. The review of these data matches resulted in 34 frauds or errors being identified with recoverable savings of £6,395.

4.6 Suspected fraud allegations can be generated in several ways, by whistleblowing or complaint referrals; via the Speak Out service; by Managers who may have concerns over a certain issue or individual or because of an audit review. Two potential fraud or irregularity matters were referred directly to the Corporate Fraud Officer and Internal Audit for review during 2025-26 in respect of employees; both investigations resulted in disciplinary action and one with dismissal.

4.7 The Corporate Fraud Investigator undertakes welfare fraud investigations using the Council's Corporate Fraud Enforcement policy in the case of Council Tax Reduction or working jointly with the Department of Work and Pensions (DWP). During 2025-26, 81 referrals were received relating to individuals being in receipt of benefit they may not be entitled to, this has increased from 55 received during 2024-25. Details in respect of the source of referral and type of allegation are in Tables 4 and 5 within **Appendix A**. Of these referral, 29 have been sent to the DWP, 10 have fraud proven and the remainder have been closed.

4.8 The 10 cases where fraud has been proven have resulted in a recoverable amount for the Council of £33,040. Of these, 4 of these cases incurred a financial penalty sanction whilst 3 cases are being prepared for prosecution in partnership with the DWP.

4.9 Finally, the Annual Corporate Fraud Report outlines the collaborative working and partnerships that the Council is involved with. The Council's Corporate Fraud Officer is supported by the Regional Internal Audit Service and mentors the Fraud Officer from Merthyr Tydfil County Borough Council. There is also a close working relationship with the fraud counterpart in Bridgend Council. Throughout 2025-26 the joint working relationship with the Department of Work and Pensions has resulted in several benefit fraud referrals being exchanged between both parties, as previously mentioned. In addition, the Corporate Fraud Officer continues to work closely with the Council's Revenues and Benefits teams with a view to undertaking investigations where a possible fraud of Council Tax Reduction Scheme benefit is identified.

5.0 <u>How has evidence been used to inform the report, including the views of others?</u>

5.1 Potential fraud referrals or allegations can be generated via the Councils Speak Out or Benefits webpage which can be used by staff or the public.

5.2 The necessary evidence is obtained via interview and intelligence gathering for all types on investigations. This information is evaluated against relevant policies and legislation to determine the appropriate course of action. Registers are maintained detailing the source and type of allegations and outcomes.

5.3 NFI matches are accessed via a portal, and all results are input and retained on that.

6.0 What are the next steps if the recommendations are approved?

6.1 The Regional Internal Audit Service and the Corporate Fraud Officer continues to maintain the high standards the Council has in promptly dealing with all allegations or suspicions of fraud, bribery, and corruption by fostering an anti-fraud culture, strengthening its internal controls, and utilising data-driven, collaborative approaches.

7.0 How does this report support Vale 2030 and Reshaping?

7.1 Counter fraud activity supports the delivery of both Vale 2030 and the Council's Reshaping Programme by protecting public funds, promoting good governance and ensuring resources are used effectively. Through prevention, detection and investigation work, counter fraud arrangements help maintain public trust, support financial sustainability and provide assurance that transformational changes are delivered within a robust control framework. This enables the Council to maximise resources available for frontline services and contribute to its objective of being the best Council it can be.

8.0 How does this demonstrate the Five Ways of Working?

8.1 The Council's counter fraud work demonstrates the Five Ways of Working by preventing fraud before losses occur; supporting the long-term sustainability of public services; integrating good governance and financial stewardship into service delivery and transformation; collaborating with internal and external partners to identify and address fraud risks; and involving staff, Members, residents and partners in protecting public resources.

Resources

9.0 Finance

9.1 To ensure that the Council funds and resources are used appropriately.

10.0 Workforce

10.1 Example There are no workforce issues as a direct consequence of this report

11.0 Legal and Equalities

11.1 **Does an Equalities Impact Assessment need to be completed? No**

11.2 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

12.0 Key Contacts

12.1 **Who are the primary officers to contact with any comments and/or queries on the report?**

Lead Officer: Joan Davies – Deputy Head Regional Internal Audit Service	Democratic Services Officer Gareth Davies

Appendix

Appendix A – Annual Corporate Fraud Report 2025-26

Background Documents

None

ANNUAL CORPORATE FRAUD REPORT

2025-26

REGIONAL INTERNAL AUDIT SERVICE /
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL

Section 1 – Introduction

1.1 This report was prepared by the Council's Corporate Fraud Officer (CFO) in conjunction with the Regional Internal Audit Service (RIAS).

1.2 Fraud continues to be the most pervasive and evolving crime in modern society and accounts for 41% of all crime recorded in the UK today. According to the National Anti-Fraud Network (Annual Report 2025), the cost of fraud and error to local authorities alone, is estimated at £2.1 billion annually.

1.3 Local authorities continue to face a significant fraud challenge and the argument about protecting public funds and vulnerable people remains. Fraud diverts critical funds from frontline services like social care, housing, and education. It damages public trust, causes significant financial loss, and results in increased administrative, investigation, and recovery costs for councils.

1.4 Local Authorities are working ever harder to provide the best possible value from their diminishing budgets. Ongoing uncertainty around the economy has seen a significant rise in cases of internal and external fraud against councils. Fighting fraud at a local level requires a strategic, collaborative, and proactive approach that combines, prevention, detection, and enforcement to protect public funds and community assets.

1.5 The Council sets high standards in promptly dealing with all allegations or suspicions of fraud, bribery, and corruption by fostering an anti-fraud culture, strengthening its internal controls, and utilising data-driven, collaborative approaches. The Council's policies, procedures, and reporting mechanisms are in place to prevent, detect, and report all types of fraud. These include the Anti-Fraud Bribery and Corruption Policy, Whistleblowing Policy, Counter Fraud Strategy and Framework and the Corporate Fraud Enforcement Policy.

1.6 During 2025-26 counter fraud work has resulted in £151,835 of recoverable savings being identified for the Council as illustrated in Table 1. Further details are within the body of this report

Table 1 – Total Recoverable Fraud Savings 2025-26

Type	Number	Recoverable Savings £
NFI Data Matching	203	112,400.10
NFI Single Person Discount	34	6,394.59
Welfare Fraud Savings	10	33,040.50
Total	**247**	**151,835.19**

Section 2 – Proactive Work

2.0 The Counter Fraud Strategy and Framework underpin the Council's commitment to prevent all forms of fraud, bribery, and corruption, whether it be attempted externally or from within. It sets out the developments and actions the Council proposes to take over the medium-term future to further improve its resilience to fraud, bribery and corruption. These steps to support continual improvement are shown at **Annex 1** and the progress that has been made against the headings is described below.

Fraud Risk Register

2.1 The Council can be exposed to fraud and corruption through a variety of internal and external sources. These include:

- Cyber Fraud
- Procurement
- Council Tax Reduction Scheme
- Grants
- Housing Benefit
- Organised Crime/Money Laundering
- Social Housing
- Parking concessions (blue badges)
- Insurance
- Direct Payments

2.2 It is important that the Council acknowledges the risk of fraud and undertakes an assessment on how it prevents, detects, and pursues monies or assets obtained fraudulently and considers how services that are more susceptible manage that risk. A detailed Fraud Risk Register was updated in August 2025, which provides a robust tool in identifying fraud risks and the actions required to mitigate these by ensuring the Council's resources are targeted correctly.

Policies

2.3 There are several policies in place, approved by the Governance & Audit Committee. These included:

- The Corporate Fraud Enforcement Policy
- The Anti-Tax Evasion Policy
- The Anti-Money Laundering Policy
- Whistleblowing Policy
- The Anti-Fraud Bribery and Corruption Policy

2.4 The Corporate Fraud Enforcement Policy includes a range of sanctions including disciplinary action, civil proceedings, criminal proceedings, and financial penalties in respect of any type of fraud against the Council including benefit fraud, housing tenancy fraud, and theft or financial misconduct. The policy clearly illustrates how the Council will seek the appropriate sanctions against any individual or organisation that seeks to defraud it.

2.5 The Whistleblowing Policy dovetails with the Corporate Fraud and Enforcement Policy in further assisting the Council's overall fraud awareness strategy. It ensures that all members, staff and members of the public, have clear guidance on how to identify and report suspected or known fraud, bribery, or corruption.

Training & Fraud Awareness

2.6 The Council's Fraud and Internal Audit intranet pages (staffnet) have been periodically improved to keep staff updated with all relevant fraud information. The updated 'benefit fraud' referral webpage has also seen a significant improvement in terms of the quality and quantity of benefit referrals now received from the public.

2.7 During the past year, fraud alerts and newsletters were shared with relevant staff and posted on staffnet to further raise awareness and notify readers of new and potential fraud risks.

2.8 The Corporate Fraud Officer has continued to deliver Fraud Awareness sessions during 2025-26. This training was targeted to staff employed within those business areas more susceptible to the risk of fraud. During 2025–26, a total of 71 staff members attended Fraud Awareness training. The Corporate Fraud Officer will continue to run these sessions and any additional fraud awareness deemed necessary during 2026-27.

2.9 The Fraud Prevention e-learning module launched at the beginning of 2025, continues to enhance the staff's understanding of how and when fraud may occur. Records confirm a total of 440 staff members successfully completed the Fraud Prevention training during 2025-26. This e-learning module highlights the need for greater prevention and detection, whilst also encouraging staff and Members to act with integrity and to respond effectively when incidents of fraud do occur.

2.10 In recent years local authorities have witnessed a significant increase in potential scams arising from Cyber Fraud. All staff and residents are made aware of these potential scams through the Council's Communications Team, and the Fraud Update Page on the staffnet, or directly by the Corporate Fraud Officer.

Data Analytics

2.11 Data analytic tools and techniques continued to be developed during the year to enable data held within the financial systems to be extracted and analysed. This has enabled increased testing within planned audits and has provided an opportunity to identify any trends that may be occurring.

Section 3 – National Fraud Initiative 2024-25 Matches

3.1 The National Fraud Initiative (NFI) is a biennial data-matching exercise managed by the UK Cabinet Office to detect and prevent fraud, error, and overpayments within public sector finances. It compares electronic data sets from public bodies (like councils, police, and NHS) to identify inconsistencies requiring investigation. It is important to note that where a match is found, it is not in itself evidence of a fraud; it may be an error or an inconsistency that requires further investigation.

3.2 Internal Audit together with the Council's Corporate Fraud Officer facilitates the upload of data, user account management and offers support and advice to all officers reviewing the data matches.

3.3 The data for the bi-annual NFI data matching exercise referred to in Table 1, was extracted and forwarded to the NFI in October 2024. The reports were produced in December 2024, resulting in 4,969 matches for investigation. These matches are highlighted to the relevant key contacts throughout the Council, and work is ongoing to review the matches provided and if a potential fraud is identified, the case is referred to the Corporate Fraud Officer for further investigation.

3.4 During 2025-26, a total of 203 frauds or errors from these matches have been identified. Table 2 summarises the results.

Table 2 – NFI 2024 Matching Exercise – Results 2025-26

Type	Fraud/Error Number	Fraud/Error Value	Recoverable	Cabinet Office Projected Savings
Blue Badge to Deceased Persons	174	0	0	£138,156.00
Private Residential Care Homes to Deceased	2	£42,464.72	£42,464.72	£28,817.46
Council Tax Reduction to Payroll	4	£5,799.17	£5,799.17	£2,167.20
Council Tax Reduction to Pensions	1	£2,778.49	£2,778.49	£2,036.80
Council Tax Reduction to HMRC and Earnings	3	£14,409.08	£14,409.08	£4,419.60
Council Tax Reduction to HMRC Household	15	£40,382.00	£40,382.00	£18,275.60
Duplicate Records within Creditors	4	£6,566. 64	£6,566. 64	00:00
TOTAL	**203**	**£112,400.10**	**£112,400.10**	**£193,872.66**

3.5 NFI projected savings are a Cabinet Office defined methodology which predicts the potential or projected loss if the fraud/error had not been identified. The projected savings are also published by Audit Wales in their fraud related reports. It is not "real" money to the authority and cannot be reflected in bottom line savings.

Single Person Discount (SPD)

3.6 The NFI also produce an annual exercise relating to SPD generated within the Council Tax system. These matches highlight where there may be more than one adult at a location currently in receipt of SPD.

3.7 A total of 9,123 households were identified for review during 2025-26. The review of these data matches resulted in 34 frauds or errors being identified. Table 3 summarises the results.

Table 3 – NFI Single Person Discount Results 2025-26

Type	Fraud/Error Number	Fraud/Error Value	Recoverable	Cabinet Office Projected Savings
Council Tax Rising 18s	34	£6,394.59	£6,394.59	£39,013.74
TOTAL	**34**	**£6,394.59**	**£6,394.59**	**£39,013.74**

3.8 Further SPD data will be extracted and forwarded to the NFI in October 2026, with more matches expected to be produced in December 2026. These matches will be reported within the 2026-27 report.

3.9 In January 2025, the Revenues department commenced the employment of Datatank, a company specialising in services relating to Single Person Discount (SPD) claims and fraud detection for local authorities. Whilst it is too early to predict any SPD savings from Datatank for this report (2025-26), the Corporate Fraud Officer will be able to confirm “estimated” yearly savings in the 2026-27 report.

Section 4 – Counter Fraud & Corruption Work

4.1 Under the Global Internal Audit Standards (GIAS), internal auditing plays a critical role in enhancing an organisation’s ability to serve public interest. While the primary function of internal auditing is to strengthen governance, risk management and control processes, its effects extend beyond the organisation. Internal auditing contributes to the organisation’s overall stability and sustainability by providing assurance on its operational efficiency, reliability of reporting, compliance with laws or regulations, safeguarding of assets, ethical culture. This in turn fosters public trust and confidences in the organisation. It is widely recognised that effective internal audit is good practice and provides support to the Council’s Section 151 Officer in discharging their responsibilities as contained in legislation.

4.2 The Head of Internal Audit provides an annual report which gives an overall opinion on the adequacy and effectiveness of the Council’s framework of governance, risk management and control based on the audit work undertaken during 2025-26. The annual opinion for 2025-26 was *“Reasonable Assurance”* with no significant cross-cutting control issues identified that would impact on the Council’s overall control environment. This opinion statement was considered by the Governance and Audit

Committee on 22nd June 2026 and is included with the Council's Annual Governance Statement.

4.3 Suspected fraud allegations can be generated in several ways, by whistleblowing or complaint referrals; via the Speak Out service; by Managers who may have concerns over a certain issue or individual or because of an audit review. Two potential fraud or irregularity matters were referred directly to the Corporate Fraud Officer and Internal Audit for review during 2025-26. These are listed in Table 4.

Table 4 - Counter Fraud & Corruption Work

Counter Fraud & Corruption Work	Outcome
Non repayment of employee salary advance	Employee dismissed and advance recovered
Employee failed to declare a personal relationship with a company director whose company was undertaking work in that service area	Disciplinary Action

4.4 These two matters listed were fact finding exercises, no audit opinion in respect of the control environment was provided due to the nature of the work but where appropriate recommendations were made to improve the control environment. The fact-finding reports were presented to Senior Officers to consider the next course of action, such as disciplinary action or recovery action.

Council Tax Reduction (CTR) Fraud

4.5 When investigation work regarding Housing and Council Tax Benefit was transferred to the Department for Works and Pensions' (DWP) Single Fraud Investigation Service, (SFIS) team, in 2015, the responsibility to provide support for council tax, and all associated funding, was devolved to the Welsh Government. This funding is allocated by the Council to those eligible via the Council Tax Reduction scheme.

4.6 During 2025-26, 81 referrals were received relating to individuals being in receipt of benefit they may not be entitled to, this has increased from 55 received during 2024-25. Table 5 below, illustrates the source of fraud referrals received during the period 2025-26.

Table 5 – Source of Referrals 2025-26

Source of Referrals	2024-25	2025-26
Internal Staff	13	12
Department for Works and Pensions	0	5
National Fraud Initiative	2	5
Council's Benefit Fraud Website	40	59
Total	**55**	**81**

4.7 29 of these referrals were forwarded to the DWP's SFIS team to investigate further during 2025-26. This happens where the referral relates to a case which also has the entitlement to a DWP benefit such as Universal Credit, Employment and Support Allowance or Job Seekers Allowance.

4.8 Table 6 details a breakdown of the types of benefit fraud allegations that were referred to the Council during 2025-26.

Table 6 – Type of Allegation 2025-26

Type of Allegation	2024-25	2025-26
Undeclared Income	16	19
Undeclared Assets/Property	8	8
Undeclared Capital/Savings	10	17
Living Together (maintaining common household)	18	24
Child Dependency	1	1
Non-Residency	1	2
Partner Deceased	1	0
SPD Referrals (Passed on to Revenues)	0	7
Doubtful Disability (Referred to DWP)	0	3
Total	**55**	**81**

4.9 During 2025-26 a total of 52 benefit referral cases were closed. The closure categories are detailed in Table 7 below.

Table 7 – Reason for Closure 2025-26

Reason for closure	2024-25	2025-26
Fraud Proven	6	10
Not Investigated	19	27
No Evidence of Fraud	13	15
Total	**38**	**52**

4.10 A total of 27 cases were recorded as "not investigated" due to insufficient details in the original referral to instigate an investigation, or the person/s were not claiming benefit, a further 15 were investigated but closed as no evidence of fraud could be found.

4.11 Illustrated in Table 8 is the CTR, and incidental Housing Benefit savings (recovered by the DWP) that have been achieved as a direct result of fraud investigations concluded by the Corporate Fraud Officer during 2025-26. The total recoverable by the Vale of Glamorgan Council is £33,040.50 (in 2024-25 the comparable figure was £28,030.31).

Table 8 – Total Welfare Benefit Fraud Savings 2025-26

Type	No.	Fraud/ Error Amount	Total Recoverable by VOG	Total Recoverable by DWP
Undeclared Capital	5	£35,757.51	£11,098.17	£24,659.34
Undeclared Income	4	£14,843.83	£14,843.83	£0.00
Living Together	1	£40,699.41	£7,098.50	£33,600.91
Total	**10**	**£91,300.75**	**£33,040.50**	**£58,260.25**

4.12 Once a case has been closed as "fraud proven" and the CTR adjustment has been calculated, the case is referred to the Council's Sanctions Panel to determine the appropriate sanction. The sanctions available to the Council are as follows.

- Prosecution
- Financial Penalty
- Fine

4.13 A Financial Penalty, is offered as an alternative to prosecution, as prescribed in the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013. The penalty is 50% of the total amount of the excess reduction subject to a minimum amount of £100, and a maximum amount of £1,000. As an alternative to this type of penalty, fines of £70 and £100 may also be issued under defined criteria.

4.14 As illustrated in Table 9, there were four financial penalties agreed and issued for CTR Fraud during 2025-26. In addition to these penalties, the Corporate Fraud Officer (*in partnership with the DWP*) has prepared a further 3 cases for prosecution. Please note, a further joint working prosecution referred to in the 2024-25 report, has since been rescheduled for Crown Court in October 2026.

Table 9 – Successful Sanctions 2025-26

Successful Sanctions	2025-26	Amount
Financial Penalties	4	£2,048.36
Total	**4**	**£2,048.36**

Note: Figures in Table 9 are included in the Total Welfare Benefit Fraud Savings referred to in Table 8

Section 5 – Joint Working & Partnerships

5.1 The Council is an active member of the Wales wide network of Local Authority Fraud investigators, which provides the opportunity to share knowledge, intelligence, and best practice. The group has continued to meet (virtually) on a quarterly basis throughout 2025-26.

5.2 Similarly the Welsh Chief Auditors Group (WCAG) discuss fraud matters and shares intelligence on potential/suspected frauds on a regular basis.

5.3 The Council has a good working relationship with the Police and other outside agencies which all share information / intelligence.

5.4 The Council is also an active member of the National Anti-Fraud Network who amongst other things, provide regular weekly bulletins on the latest fraud threats and trends.

5.5 The Council has a joint working arrangement with the Department of Work and Pensions in place where a suitable case is identified. In addition, the Corporate Fraud Officer is working closely with the Council's Revenues and Benefits teams to undertaking investigations where a possible fraud of Council benefit is identified.

5.6 The Council's Corporate Fraud Officer is supported by the Regional Internal Audit Service in mentoring the Fraud Officer from Merthyr Tydfil County Borough Council. In addition, a strong working relationship exists with fraud colleagues within Bridgend Council's fraud team, and this collaborative working is beneficial to all parties.

Annex 1

Steps to Support Continual Improvement

This Counter Fraud Strategy and Framework sets out the developments and actions the Council proposes to take over the medium-term future to further improve its resilience to fraud, bribery, and corruption. These developments include the following actions:

	Action
1.	Maintain a Fraud Risk Register which is integrated into the existing risk management framework, where significant fraud, bribery and corruption risks will be owned and maintained by the directorates.
2.	Ensure there is a comprehensive and up-to-date set of policies and procedures which together represent a cohesive strategy for identifying, managing, and responding to fraud risks.
3.	To be an active participant in the bi-annual National Fraud Initiative (NFI) exercise and to robustly investigate suspected cases of fraud identified through NFI. The Corporate Fraud Officer is responsible for the co-ordination of the exercise including ensuring that the data sets comply with specification and are securely uploaded to the Cabinet Office. Management are responsible for the review of matches that are returned and for referring suspicions of fraud and corruption to the Corporate Fraud Officer.
4.	Raise awareness of fraud, bribery, and corruption by delivering a fraud awareness training programme for Members and Officers and provide ongoing fraud awareness training as required.
5.	Produce an annual Corporate Fraud report to those charged with governance covering all reactive and proactive fraud initiatives.
6.	Undertake welfare benefit investigations (including joint cases with the DWP), recommend the relevant sanction and the recovery of overpaid benefit
7.	To maximise the use of data analytics and data matching to review electronic data to detect and prevent fraud.
8.	To actively maintain the Council's membership of the Welsh Fraud Officers Team, the Chartered Institute of Public Finance and Accountancy (CIPFA), and all other links to enforcement partners including the Police, DWP and HMRC. Also, to be open to new and innovative anti-fraud projects.
9.	To produce fraud investigation outcome reports for management which highlight the action taken to investigate the fraud risks, the outcome of the investigations e.g., sanction and recommendations to minimise future risk of fraud.