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| <p><b>MIDDLESBROUGH COUNCIL</b></p> |  |
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| <p><b>Report of:</b></p> | <p>Head of Internal Audit, Veritau</p> |
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| <p><b>Submitted to:</b></p> | <p>Audit Committee</p> |
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| <p><b>Date:</b></p> | <p>16 April 2026</p> |
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| <p><b>Title:</b></p> | <p>Counter Fraud Plan 2026/27</p> |
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| <p><b>Report for:</b></p> | <p>Information</p> |
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| <p><b>Status:</b></p> | <p>Public</p> |
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| <p><b>Council Plan priority:</b></p> | <p>Safe and resilient communities</p> |
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| <p><b>Executive summary</b></p>   |  |
| <p>This report sets out counter fraud work planned for 2026/27. It contains an updated fraud risk assessment, an assessment of counter fraud work at the Council against national counter fraud strategies, and an annual counter fraud development plan and work plan.</p> |  |

## 1. Purpose

1.1 To provide Members with an update on planned counter fraud activity in 2026/27.

## 2. Recommendations

2.1 That the Audit Committee

- Notes the 2026/27 fraud risk assessment
- Notes the counter fraud development and work plans.

## 3. Background and relevant information

3.1 Fraud is a significant risk to the public sector. Annual losses are estimated as being as high as £81 billion in the United Kingdom. Veritau are engaged to deliver a counter fraud service for the Council. The service helps mitigate fraud risk, investigate suspected fraud, and to take appropriate action when it is detected.

3.2 The Council's fraud risk and compliance with national counter fraud strategy should be evaluated regularly. Resources allocated should be in line with the threat the Council faces. Council policies should help mitigate fraud risk and reflect current best practice. Veritau and the Council should regularly undertake developmental work to strengthen counter fraud work. All these elements are considered annually in preparing the counter fraud plan.

3.3 The 2026/27 Counter Fraud Plan is included in Appendix 1 of this report.

## 4. Other potential alternative(s) and why these have not been recommended

4.1 This report is for information. There are no other options available.

## 5. Impact(s) of the recommended decision(s)

| Topic   | Impact   |
|---|--|
| Financial (including procurement and Social Value)                    | There are no specific impacts or implications. |
| Legal   | There are no specific impacts or implications. |
| Risk  | There are no specific impacts or implications. |
| Human Rights, Public Sector Equality Duty and Community Cohesion      | There are no specific impacts or implications. |
| Climate Change / Environmental  | There are no specific impacts or implications. |
| Children and Young People Cared for by the Authority and Care Leavers | There are no specific impacts or implications. |
| Data Protection   | There are no specific impacts or implications. |

## Appendices

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| 1 | Counter Fraud Plan 2026/27 |
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