



**COUNTER FRAUD**  
**PROGRESS REPORT 2025-26**  
**October 2025 to December 2025**

## Introduction

The roles of the Counter Fraud function are to:

- Receive, track and, where required, investigate financial irregularities (fraud and error) that occur within Kent County Council;
- Provide advice and support to management in mitigating the risk of financial irregularities occurring within their area; and
- Provide awareness and assess the risk of financial irregularities with management and front-line staff.

The Counter Fraud team (CFT) work alongside Internal Audit as one function to support work in providing an independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives.

The Governance and Audit Committee are asked to:

- Note the Counter Fraud progress report including reported irregularities from 01 April 2025 to 31st December 2025;
- Note the progress of the Counter Fraud Action Plan for 2025/26 (Appendix B);

## Key Messages

- Kent Intelligence Network (KIN) outcome for the first 3 quarters of 2025/2026 has identified **£4,066,930** of savings, with KCC benefiting **£487,505** from this activity;
- Identified irregularities for quarter 1, 2 & 3 amount to **£305k** of savings identified subject to full financial recovery;
- Delivery of proactive work has increased this financial year with over 1000 staff receiving training on fraud, bribery and corruption risks;
- Counter Fraud Plan: Updates on progression against the Counter Fraud Plan can be found within the report and at **Appendix B**.

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## Proactive Work – October 2025 to December 2025

### **Awareness Campaigns – October 2025 to December 2025.**

All five Department Management Teams (DMT) have received a fraud risk update and reminder of financial managerial responsibilities. Fraud awareness training has been offered as well as Fraud Risk Assessment for any area of service. Highways within GET have requested several fraud awareness sessions for Q4.

The Counter Fraud Team have delivered the following key proactive work through the first three quarters of 2025/26:

- 19 fraud related training sessions delivered to 1050 individuals;
- Delivered training and assistance to Tunbridge Wells Parking team by holding a Blue Badge Enforcement Day;
- Creation of a Procurement Fraud Risk Assessment tool, to help officers evaluate a potential supply chain partners counter fraud provision as part of the Economic Crime and Corporate Transparency Act ;
- Creation of a Desk Top Fraud Risk Assessment tool, to provide control recommendations to services and projects;
- Imbedded within major project teams for the tendering of residential care, supported living, home care, financial service support for direct payments;
- Fraud, Bribery and Corruption Awareness Week ran in November to coincide with International Fraud Awareness Week.

The Counter Fraud Team was shortlisted for the Public Finance Awards 2025 in the outstanding fraud prevention, detection and recovery category. The team received a Highly Commended for its activity.

### **Anti Corruption and Promoting Integrity Evaluation:**

The site visit has been completed which both members and officers interviewed by evaluators to assess how Anti Corruption and Promoting Integrity is operating at KCC. Initial feedback was supportive of our approach, a full report with recommendations is expected in the next 6 months.

### **Supporting Adult Social Care**

The Counter Fraud Team are supporting Adult Social Care & Health in the development of the Invoice Validation Team. This is to ensure an evidenced based audit of care and support delivery matches the amount invoiced by providers.

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## Irregularity Referrals – April 2025 to December 2025 Overview

435 irregularity referrals were received from April 2025 to December 2025. This is an increase of 30 referrals (**7%**) against the number of referrals received against the same period in 2024/2025. An increase in referrals is a good indication of awareness of the need to report irregularities to Internal Audit and Counter Fraud to assess where an investigation is required, ensure risks are assessed and mitigated, identifying lessons to be learnt and financial recovery occurs.

As shown in the subsequent slides and **Appendix A**, there has been increases in irregularities relating to:

- Contract Management – Invoice of services not delivered/ overpayments due to data inputting errors;
- Blue Badge misuse – Use of stolen and deceased badges in particular, as well as reports of forged Kent issued badge;
- Theft – related to IT equipment (laptops) belonging to KCC, recovery rates are high following counter fraud engagement;

The types and volumes of irregularities reported are shown in **Appendix A**

Work continues with management to challenge and support their processes to ensure that there are proportionate checks in place to evidence that the delivery of goods and services have been delivered to support the payment of invoices.

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## Irregularity Referrals by Directorate and Fraud Type – Adult Social Care and Health

There has been a further 7 irregularities (excluding blue badges) reported to Internal Audit and Counter Fraud between October 2025 to December 2025.

### Direct Payments

- There have been 1 further irregularities (£2,197) within direct payments within this reporting period bring the total of referrals to 7. Total savings amount to date is £147,853. All amounts are subject to full financial recovery.

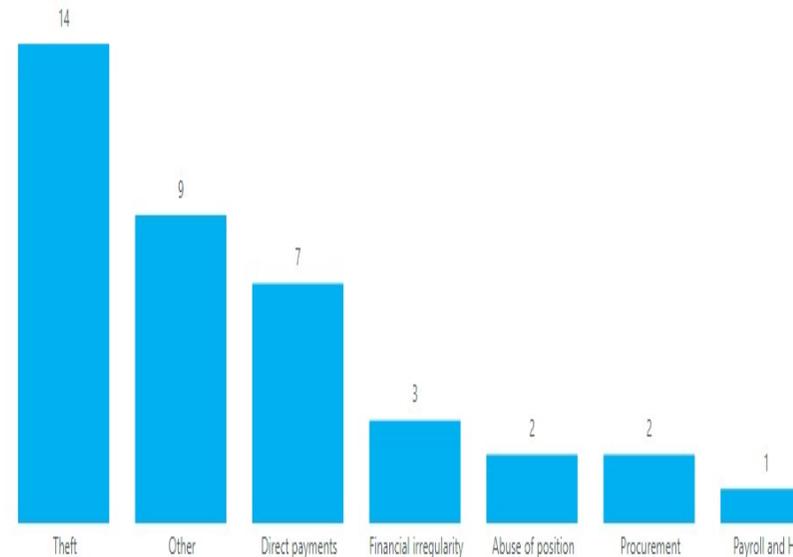
### Personal Budget / Residential Care Home – National Fraud Initiative (NFI)

- The outturn of the NFI Mortality data match has been cleared. KCC received 355 personal budget and 48 residential to mortality data matches.
- ASCH business support have reviewed the matches and have confirmed that KCC were already aware, therefore no overpayments have been identified.
- This is in part due to the NFI delaying the data match by 2 months. This provides positive assurance that the process of updating

### Procurement

- A further irregularity referral relating to invoicing for Adult Social Care amounting to £105,000 is being reviewed by management with support from the Counter Fraud Team.

Adult Social Care and Health



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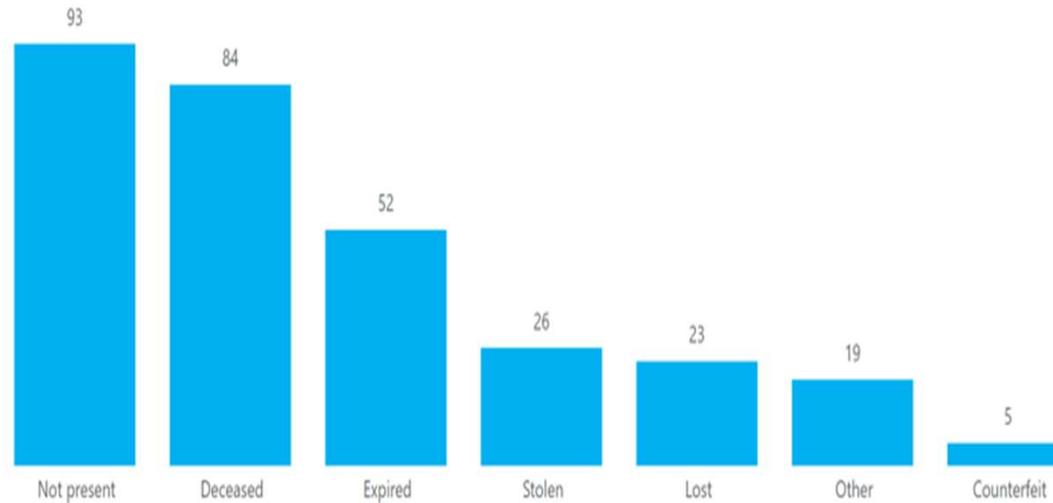
## Irregularity Referrals by Directorate and Fraud Type – Adult Social Care and Health - Continued

### Blue badges:

There have been a further 90 referrals relating to blue badges received bring the total reported to date to 302, which is 74 (a 27.9% increase) in referrals received in the same period for 2024/2025. The outcomes of these referrals are:

- 245 Penalty Charge Notices being issued across Kent resulting in an estimated £7,320 of additional parking revenue.
- 260 Warning Letters to reminder users of the appropriate use.
- 85 badges removed from being misused again.

There has been an increase in referrals from Swale Borough Council over this period, showing more enforcement activity occurring in this area.



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## Irregularity Referrals by Directorate and Fraud Type – Children Young People and Education

### Direct Payments:

There has been 1 referral received, bring the total number reported to date to 6 for direct payment irregularities, with savings amounting to £11k. All amounts are subject to full financial recovery.

Advice has been provided on 1 case of abuse of position within a direct payment where activity was being done outside of the care and support plan.

### Home to School Transport (included in 'Financial Irregularity'):

A further 39 irregularities relating to home to school transport invoicing have been reported by management, with savings of £84,892 being identified. This brings the total savings to date to £120,339.

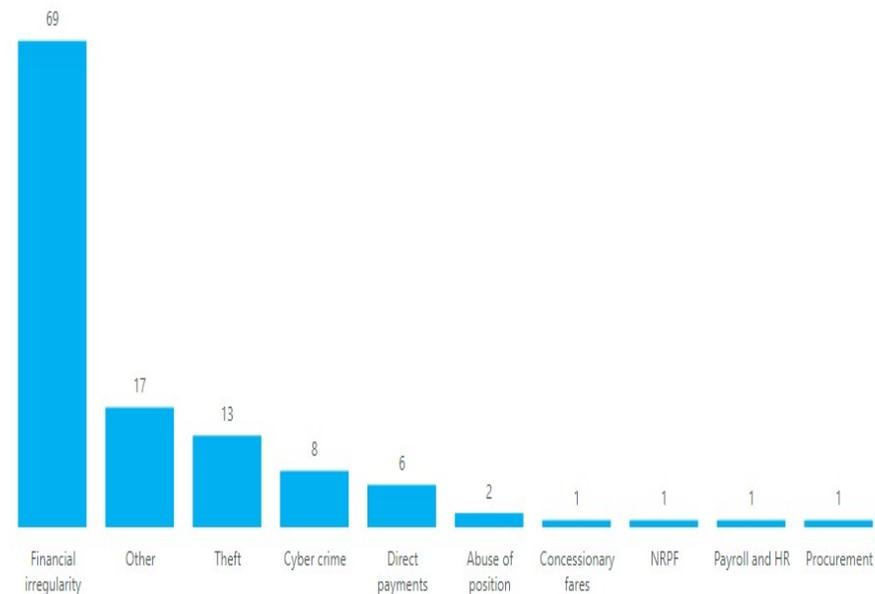
### Cyber Crime:

There have been 4 further referrals relating to cyber crime, bring the total reported to date to 8. Referrals have been received from schools in Kent, who continue to be targeted with spear-phishing attempts. There has been an actual loss of £14,302 and prevented losses of £1,157. Alerts have been issued to Kent Schools.

### Theft:

1 laptop has been reported to the Counter Fraud Team, as part of the escalation process to ensure KCC recovers assets belonging to them. Following engagement by the Counter Fraud Team this has been recovered.

Children, Young People and Education



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## Irregularity Referrals by Directorate and Fraud Type – Growth, Environment and Transport

### Avoidance of charges (other):

One case of avoidance of charges at a household waste centre has been referred to management for investigation.

### Blue Badges:

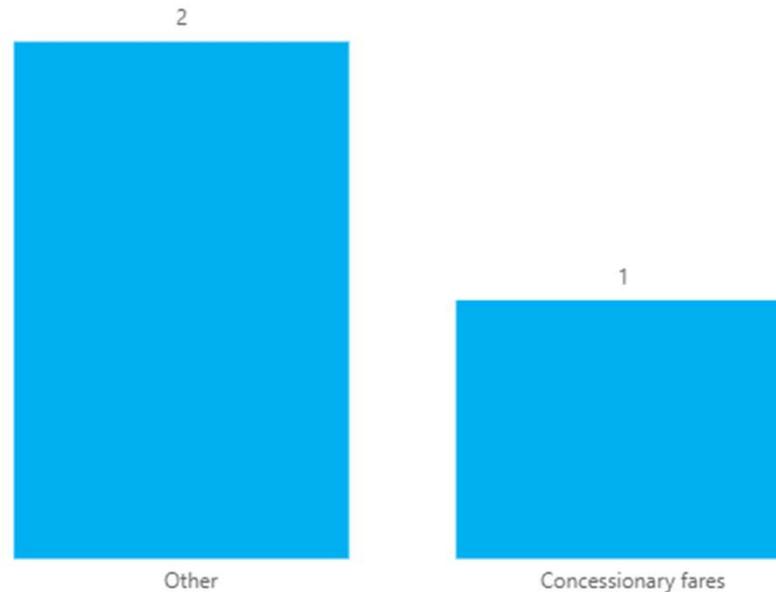
Although the Blue Badge scheme is administered by ASCH, the majority of misuse occurs within on-street parking bays, thus having an impact on the amount District/ Borough Councils receive from this income and in turn the amount they could potentially return to KCC.

### Home to School Transport:

Although a risk for CYPE as budget holders, the Public Transport department as part of a verification process identify irregularities.

Invoices are reconciled against school attendance and other information. Any overclaims are netted off against future payments or via invoice if this is not possible.

Warnings are issued to suppliers and contracts are terminated where appropriate. Suppliers may be prevented from engaging in further contracts if subsequent instances are identified.



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## Irregularity Referrals by Directorate and Fraud Type – Chief Executive/ Deputy Chief Executive Departments

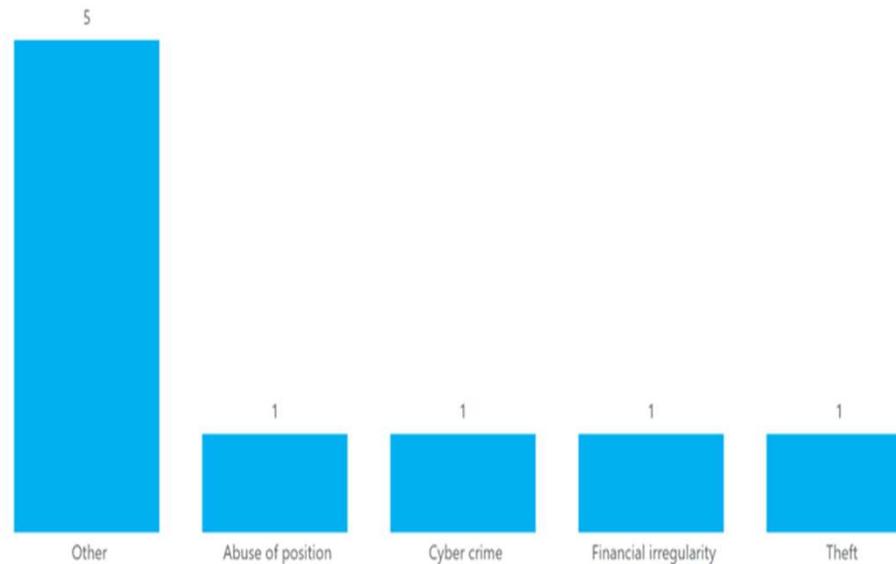
### Other:

There has been 3 minor irregularities reported during this reporting period.

A financial irregularity of £70 within the Kent Support and Assistance Service has been identified and reported to management who prevented a further £280 being paid.

A financial irregularity of £2,900 has been detected within the homes for Ukraine scheme.

One case of expenses fraud has been resolved with no case to answer.



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## Kent Intelligence Network (KIN) Overview – 01 April 2025 to 31 December 2025

The KIN continues to provide valuable financial support to KCC, Police, Fire Authority and District Councils and the outcomes for the period 1 April 2025 to 31 December 2025, set out below, show the results and financial returns achieved.

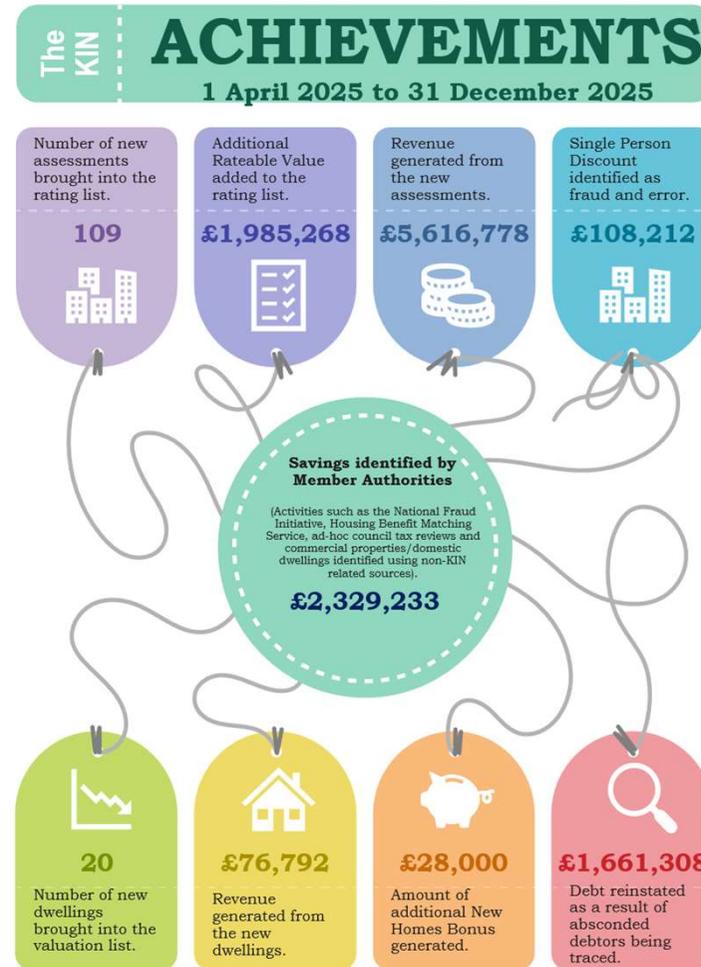
### Business Rates:

109 commercial properties, amassing a combined rateable value of £1,348,243 (£1,985,268 including Medway), have been identified that were previously missing from the rating list. These properties have now been brought into the list by the Valuation Office Agency (VOA) and consequently, the businesses occupying these properties are now liable for business rates.

The additional business rates revenue generated from the identification of these missing properties is £3,853,926 (£5,616,778 including Medway), of which broadly 9% (£346,853) comes to KCC, once collected, is a combination of the following:

- The total amount of business rates billed for both the current financial year and previous financial years of £1,616,192 (£2,375,522 including Medway); and
- A 'future loss prevention' provision of 3 years of £2,237,734 (£3,241,256 including Medway). This represents the amount of additional income that would have been lost if the respective properties had not been identified by the KIN.

It is also pertinent to highlight that on 31 December there were 131 cases with the VOA awaiting assessment/valuation, none of which are included in the figures stated above, and a further 182 cases which are currently under investigation by billing authorities.



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## Kent Intelligence Network (KIN) Overview – 01 April 2024 to 31 December 2025

### Council Tax

The KIN also helped to identify dwellings missing from the valuation list and an additional 20 dwellings have been identified in this financial year.

The additional council tax revenue generated from the identification of these missing properties is £76,792, of which broadly 73% (£56,058) comes to KCC, once collected, is a combination of the following:

- The total amount of council tax billed for both the current financial year, and previous financial years is £19,392; and
- A 'future loss prevention' provision of 3 years of £57,400. This represents the amount of additional income that would have been lost if the respective dwellings had not been identified by the KIN.

It is also pertinent to highlight that on 30 December there were 75 cases with the VOA awaiting assessment/valuation, none of which are included in the figures stated above, and a further 327 cases which are currently under investigation by billing authorities.

Dwellings added to the valuation list also help to generate additional New Homes Bonus (NHB) for both Districts and KCC. It is estimated that the 20 dwellings identified will generate £28,000, of which 20% (£5,600) comes to KCC.

In respect of the £1,661,308 that has been traced from absconded council tax debtors, this will generate additional income for KCC, depending on the amount that is collected. Even if a bad debt provision of 30% is applied to the amount of debt brought back into recovery, KCC would broadly receive 73% of £1,162,915, once collected, and this would amount to £848,927.

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## Kent Intelligence Network (KIN) Overview – 01 April 2024 to 31 December 2025

Finally, the proactive work being done in respect of identifying erroneous claims for Council Tax Single Person Discounts has resulted in the additional billing of Council Tax amounting to £108,212, of which broadly 73% (£78,994) comes to KCC, once collected.

In total, the financial benefit to KCC from the KIN related initiatives and successes detailed above amounts to £1,336,432.

It is also important to highlight the investment made by KCC to help billing authorities achieve these outcomes. This investment is by way of an annual grant given to the respective billing authorities, the components for which are broken down as follows:

- A grant of £432,334 for the provision of additional resources to help carry out KIN related work, and also to assist with non-KIN related initiatives that help to increase the tax base and rates base.
- A grant of £24,164 towards a product that helps to trace absconded council tax debtors.

Solely in respect of KIN-related work, the financial investment of £456,498 made by KCC in 2025/26 has, in the first 9 months, already provided a return-on-investment of nearly 3:1.

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## Counter Fraud Action Plan 2024/2025

Updates to the 2024/25 Counter Fraud Action Plan are set out in Appendix B.

The balance between pro-active and re-active work continues to be a challenge within resource levels. Resource levels below include staff working within the shared service with Tonbridge and Malling Council ( 0.2 FTE Counter Fraud Manager, 1 FTE Counter Fraud Technician & 0.8 FTE Intelligence Officer).

The Action Plan is being delivered for 2025/26 with an increase of awareness being seen through more irregularities being reported, this helps inform areas of risk and where needed inform audits in these areas.

## Counter Fraud Resources

Position	Current number of employees
Interim Head of Counter Fraud	1
Interim Deputy Counter Fraud Manager	1.8
Counter Fraud Specialists	1
Counter Fraud Technician	2
Intelligence Officer	0.8
Intelligence Assistant	1

Two of the team have returned from maternity leave, with maternity cover ending, a thank you to the two members of the team who provided maternity cover for their hard work over the last 12 months.

Resources also includes 2.2 FTE staff providing services to Tonbridge and Malling Borough Council under a shared services provision. As well as resources to provide services to Global Commercial Services Group and Kent Fire and Rescue.

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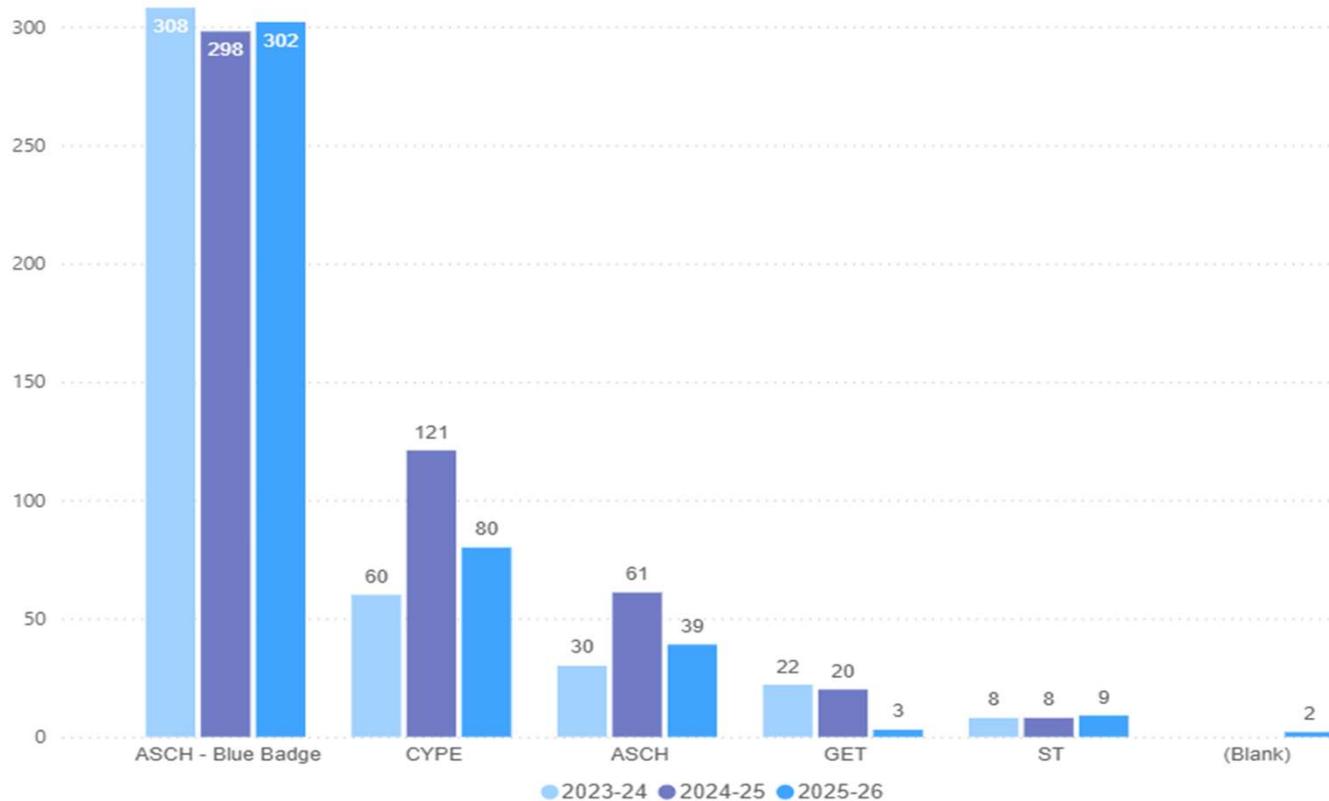
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## Appendix A - Year on Year Comparison – by Directorate

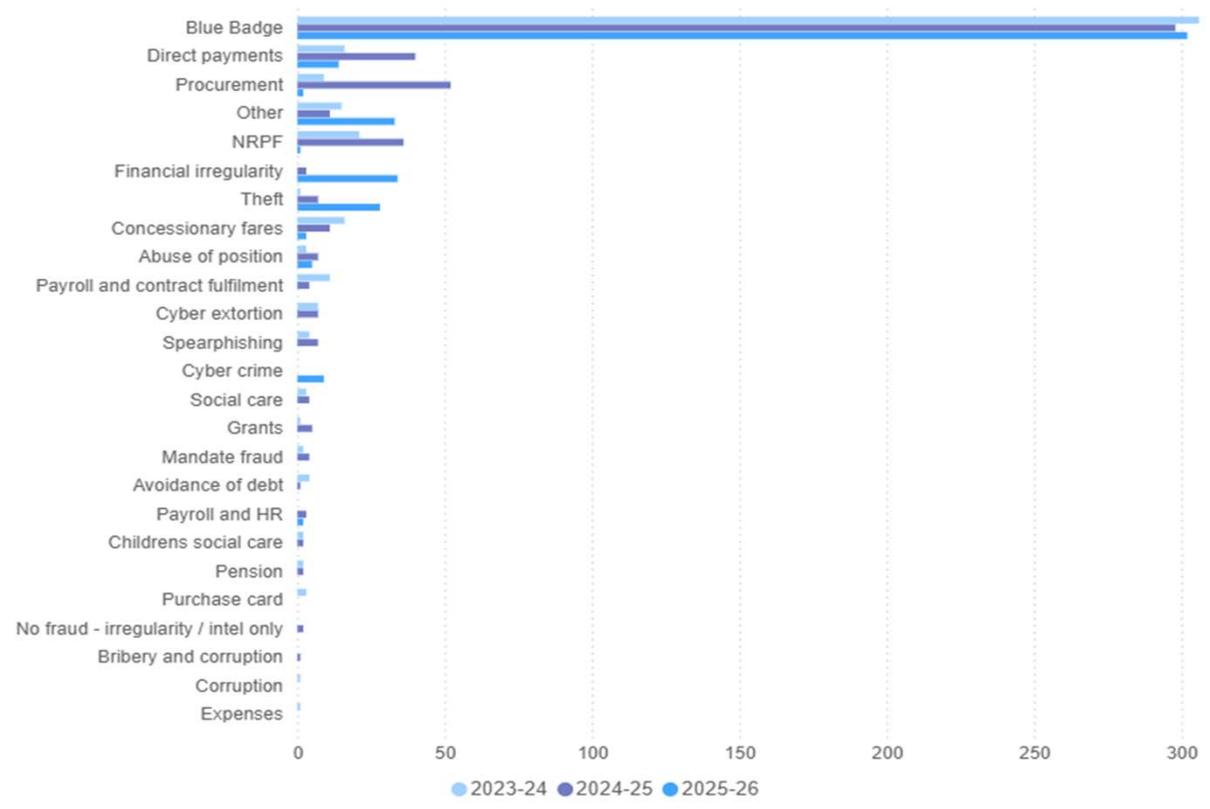
Blue Badge cases still represent the largest number of referrals the Counter Fraud service receives. However, there has been a decrease of referrals in relation to CYPE, compared with this time last year. During the same period in 2024/25 there were just over 121 referrals from CYPE, compared to around 80 this year. This is a 33% decrease, which can be attributed to destitution checks previously undertaken by Counter Fraud relating to No Recourse to Public Funds now the responsibility of CYPE. Nonetheless, ASCH and CYPE represent the highest proportion of our caseload.



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# Appendix A - Year on Year Comparison – by Fraud Type

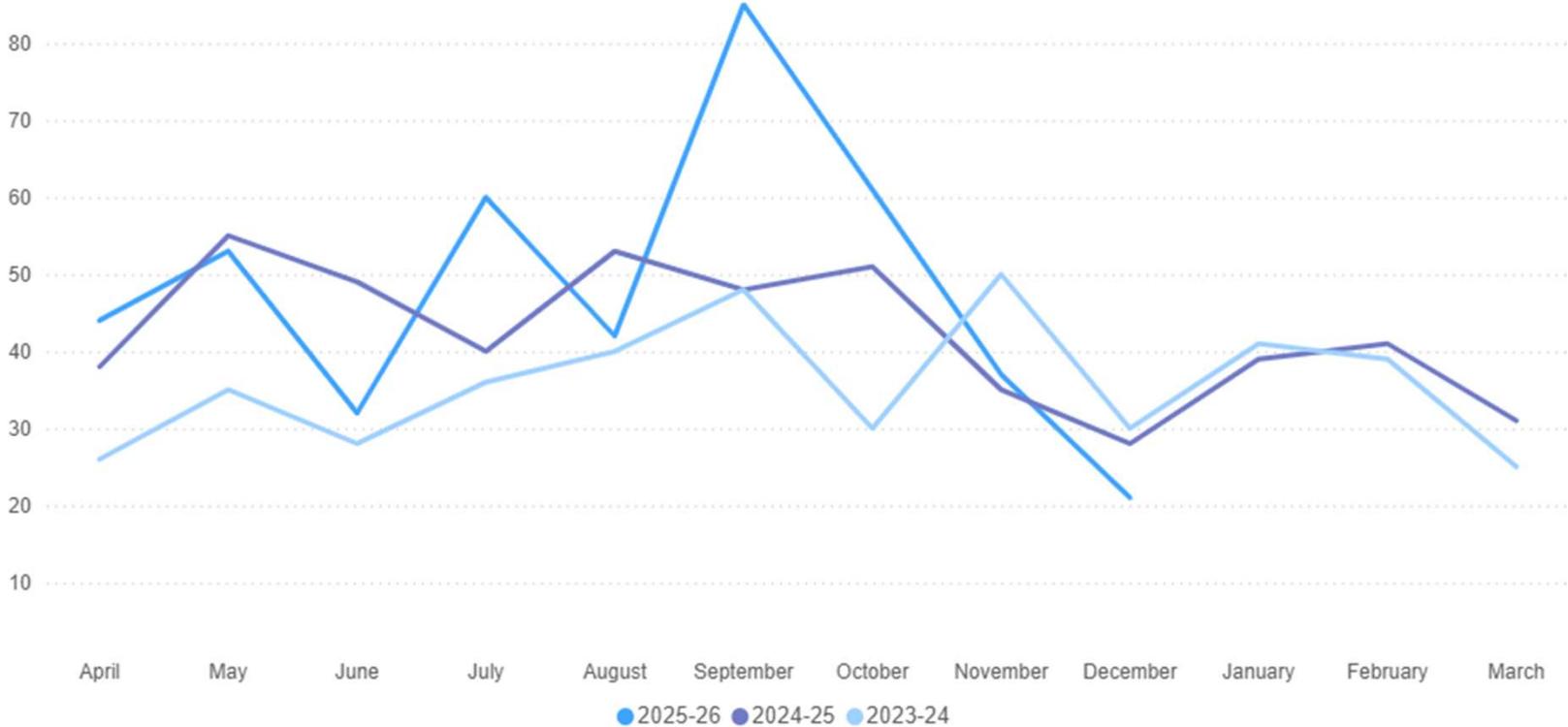
This slide demonstrates that Direct Payments have historically been the biggest risk of fraud after blue badges. This year however, the number of theft and ‘other’ related referrals received has a greater financial risk to KCC.



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## Appendix A - Year on Year Comparison – by Month Received

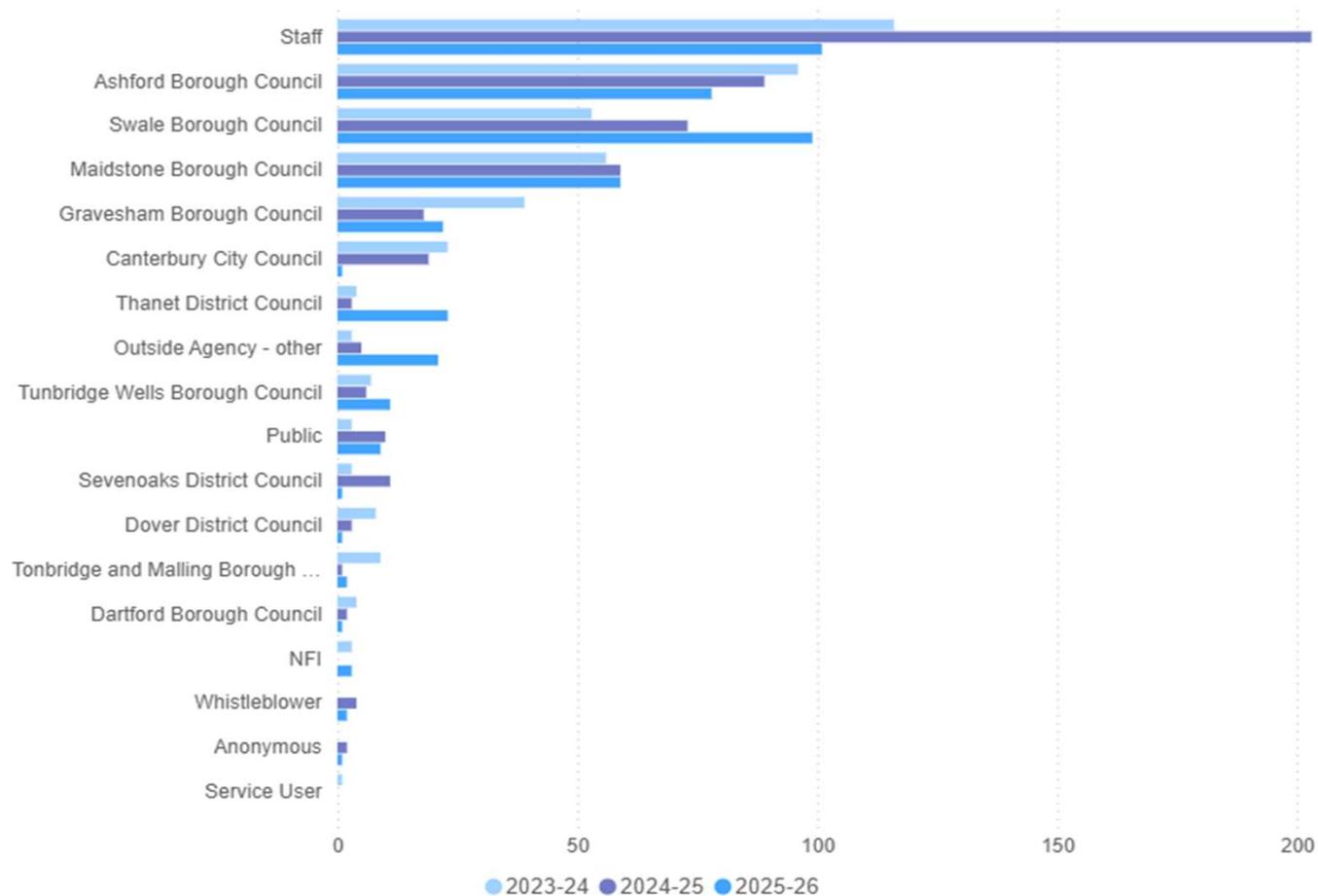
Referrals from April 2025 to December 2025 are averaging over 48 per month, compared to 42 for the same period in 2024/25 and 36 in 2023/24. This amounts to an increase in referrals received by 12% compared to last year, and 25% to the year before. The increase in referrals received by Counter Fraud is indicative of greater awareness of financial irregularities within KCC and the efficacy of proactive fraud work.



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# Appendix A - Year on Year Comparison – by Source of Referral

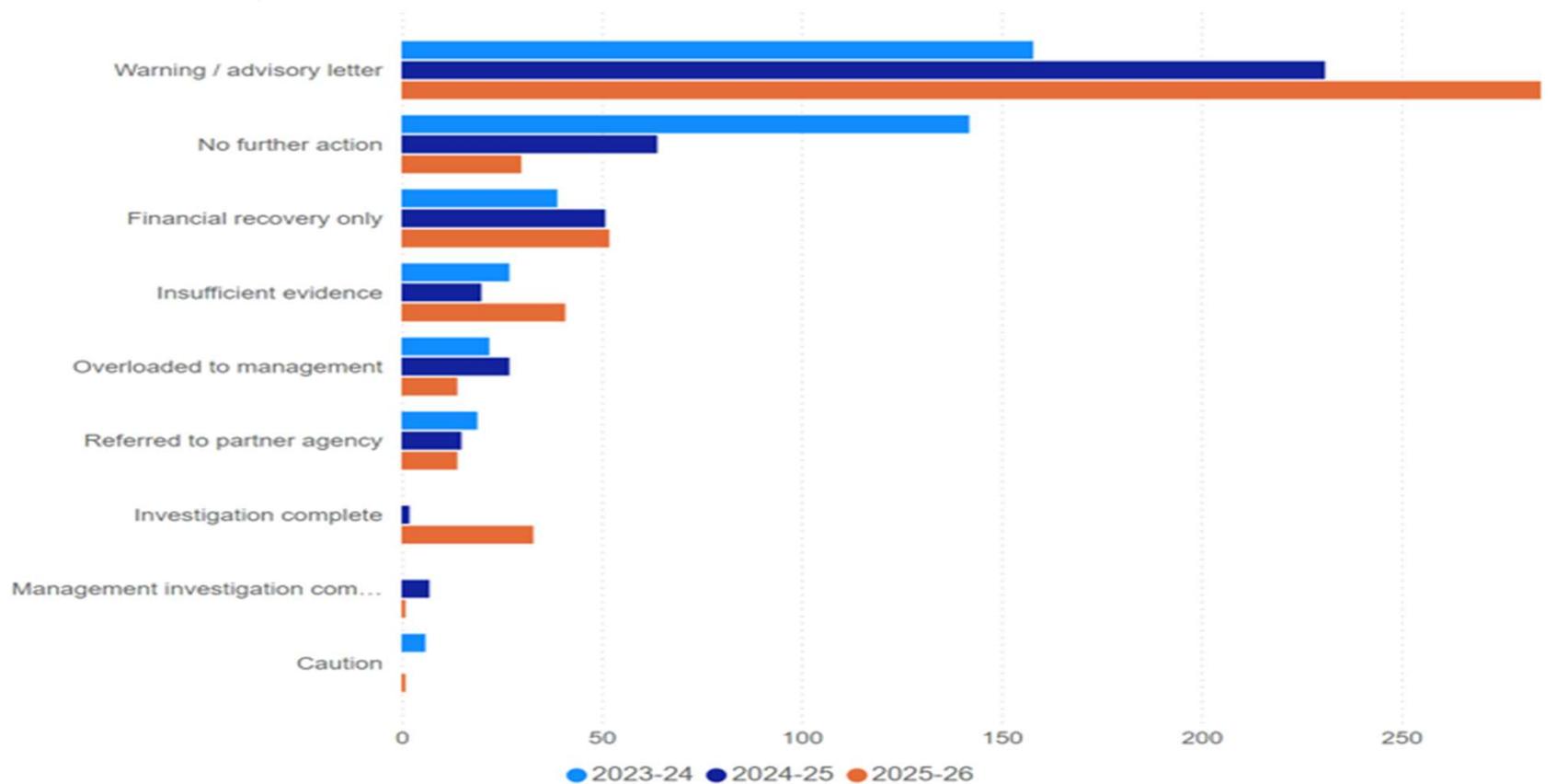
Relationship management/ awareness continues to work, as in most cases, the number of referrals received from KCC staff and Parking Enforcement Officers is increasing.



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# Appendix A - Year on Year Comparison – by Outcome

The increase in the number of referrals, in particular blue badge referrals, has resulted in some referrals not being progressed due to work on more complex cases taking priority.



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## Appendix A - Blue Badge Referrals – by Type and Referring Parking Team

Swale Borough Council is detecting the highest number of blue badge misuse compared with other District/Borough Councils. We have seen marked increases in detection from: Maidstone Borough Council, Swale Borough Council and Thanet District Council.

Overall, the total number of referrals for blue badges has increase by 74 (32%) compared to the same period, in the last financial year.

Blue Badge

Parking Enforcement Area	Referrals
Swale Borough Council	98
Ashford Borough Council	78
Maidstone Borough Council	59
Gravesham Borough Council	22
Thanet District Council	22
Tunbridge Wells Borough Council	11
Public	3
Staff	2
Canterbury City Council	1
Dartford Borough Council	1
Dover District Council	1
NFI	1
Outside Agency - other	1
Sevenoaks District Council	1
Tonbridge and Malling Borough Council	1
<b>Total</b>	<b>302</b>

Blue Badge

Misuse Type	Referrals
Not present	93
Deceased	84
Expired	52
Stolen	26
Lost	23
Other	19
Counterfeit	5
<b>Total</b>	<b>302</b>

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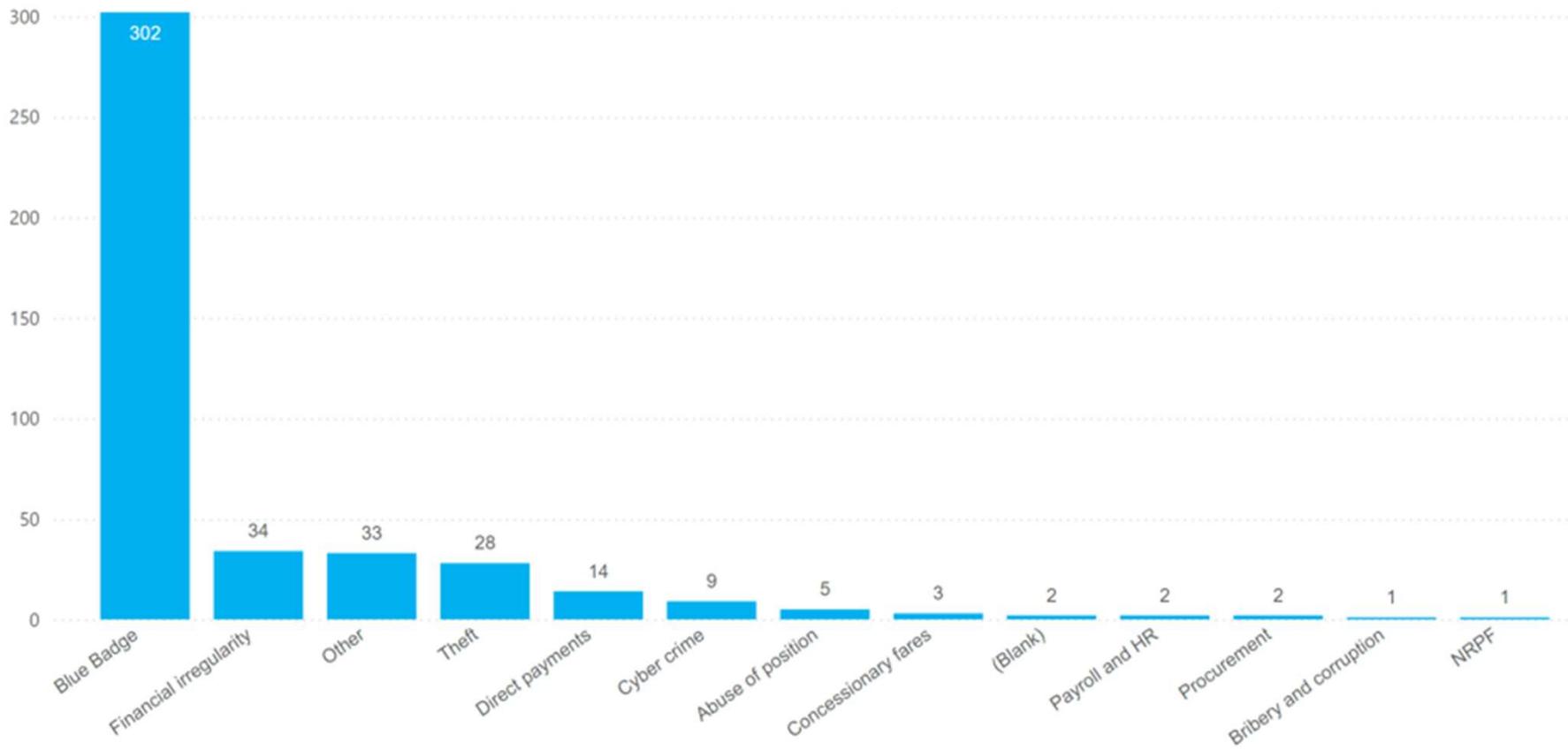
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## Appendix A - Fraud and Irregularity Referrals by Fraud Type April 2025 to December 2025



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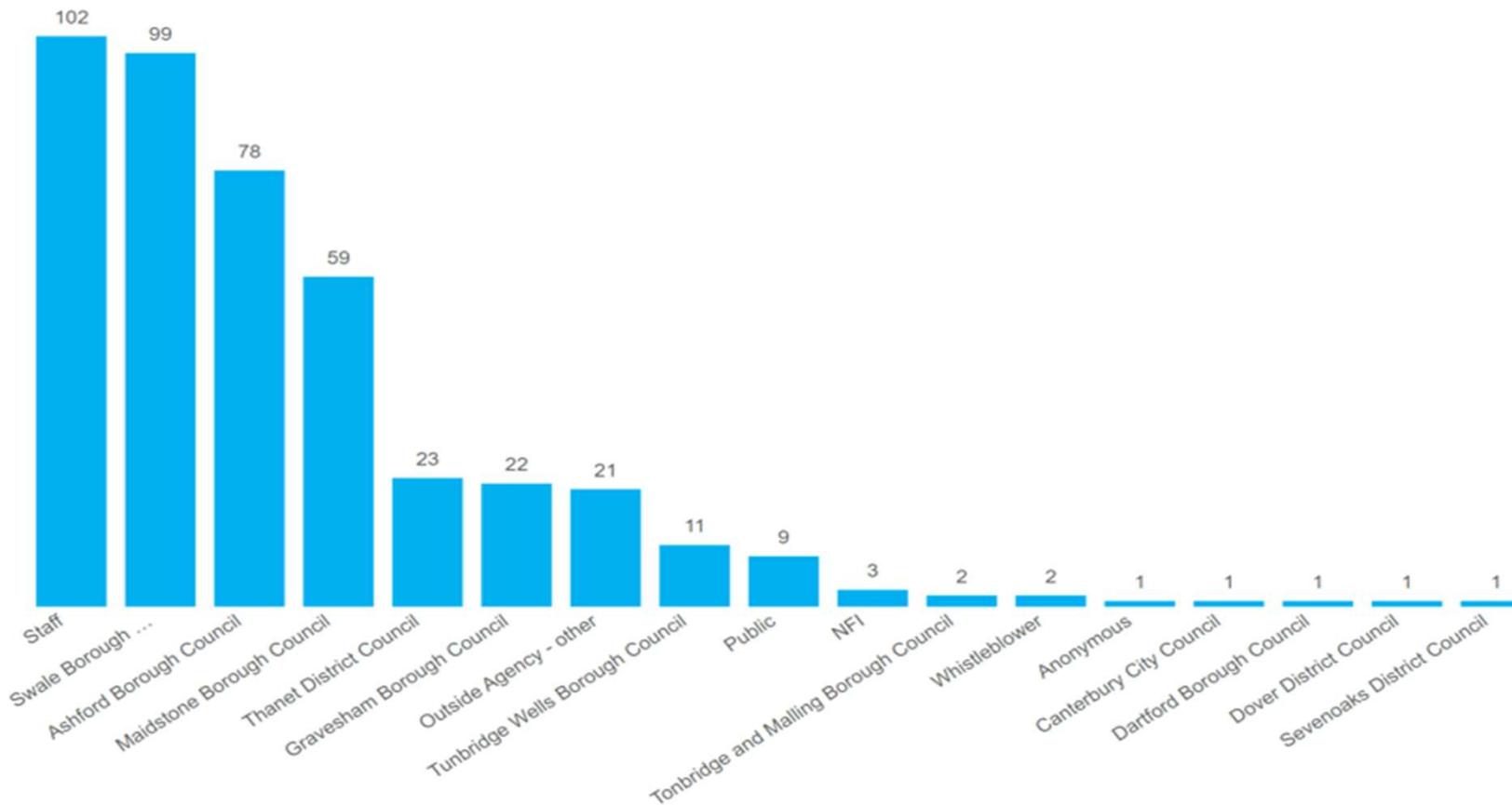
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## Appendix A - Fraud and Irregularity Referrals by Source April 2025 to December 2025



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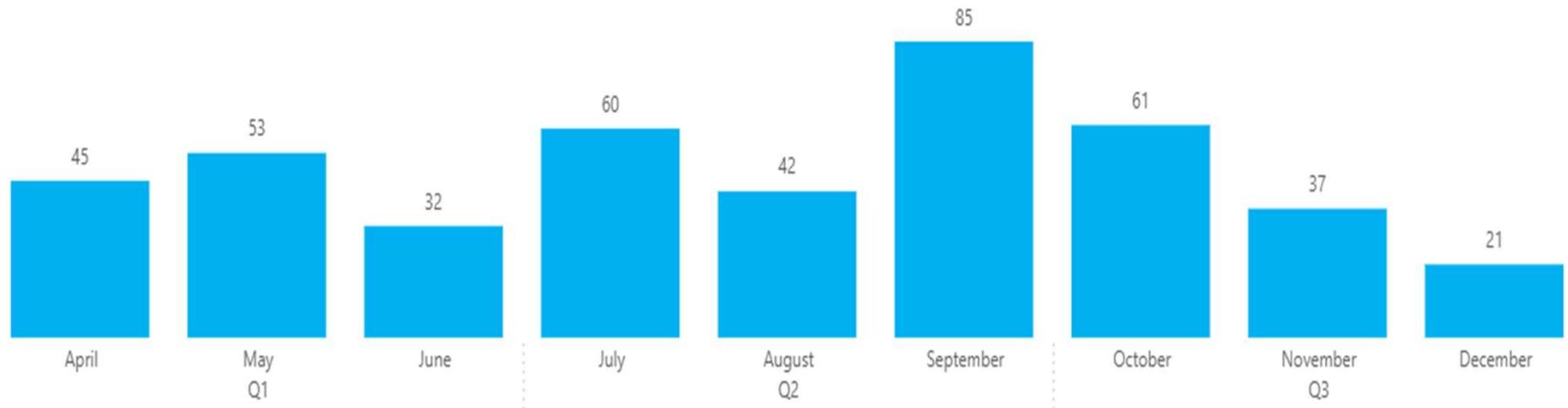
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## Appendix B - Fraud Action Plan 2025/26

Pillar	Activity	Detail	Update
<b>Govern - Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.</b>	Counter Fraud Update, Audit Committee	A quarterly Counter Fraud update will be provided to Corporate Management Team and the Audit Committee to demonstrate the activities undertaken by the Counter Fraud Team against the plan to prevent and detect Fraud, Bribery and Corruption.	<p>March 2026 Governance and Audit Committee provided with activity for Quarter 3.</p> <p>November 2025 Governance and Audit Committee provided with activity for Quarter 1 &amp; 2.</p>
	<b>Acknowledge - An organisation must acknowledge and understand fraud risks and demonstrate this by having the right support and appropriate resource to tackle fraud.</b>	Fighting Fraud and Corruption Locally Checklist	The Counter Fraud Team to undertake an assessment of the authority against the Fight Fraud and Corruption Locally Checklist.
	Fraud Risk Assessments	The Counter Fraud Team to undertake an assessment of current risk registers across the Council to identify if fraud risks have been identified and controls are in place to mitigate the risk. Including risks associated to the Economic Crime and Corporate Transparency Act (failure to prevent fraud). To work with Governance and Law to embed fraud risk assessments within the Key Decision process.	On- going – part of the relationship management meetings with DMT's
	Relationship Management	Strengthening the anti-fraud culture within the organisation requires Counter Fraud to continue with relationship management meetings to report on emerging and current fraud risks identified through investigations.	Ongoing – see proactive work
	Whistleblowing Hotline and log	The Counter Fraud Team manage the Councils Central Whistleblowing Log and the Whistleblowing helpline.	On-going

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## Appendix B - Fraud Action Plan 2025/26

Pillar	Activity	Detail	Update
Prevent - Fraud can be prevented and detected by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture	Fraud Awareness	Deliver fraud awareness training to teams to ensure that sessions delivered to officers on a risk- based approach. The training will seek to raise awareness about new emerging fraud risks and current risks, continue to strengthen the anti-fraud culture (including failure to prevent fraud) and deliver messages about the standards expected of staff and the reporting of fraud and financial irregularities.	In progress – See proactive update
	Internal Audit	The Counter Fraud Team will review draft engagement plans to ensure any issues identified through investigations or relationship management meetings help inform the scope of any audits.	In Progress – Draft Engagement Plans are review by Counter Fraud to inform fraud and error risks
	International Fraud Awareness Week Campaign	To deliver an internal campaign to officers during International Fraud Awareness week.	Completed
	National Fraud Initiative	The Counter Fraud Team will lead on the NFI exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. A nominated person from each of the data sets will be identified and liaised with through the project to ensure matches are cleared.	Completed – Some non-compliance to policy (Declarations of interests) but no conflicts of interest identified.
	Kent Intelligence Network	The Counter Fraud Team will support the Kent Intelligence Network on activities that benefit KCC and the wider Kent Residents.	In progress – See KIN update
	Artificial intelligence – Counterfeit/ Forgery	To explore the use of AI as a directional tool to identify counterfeit/ forged documents used to access services.	To be completed
	Anti – Corruption Audit	To support on the Group of States against Corruption (GRECO) audit on Anti-Corruption controls at KCC.	In progress - Initial evidence submitted, field work completed in January 2026. Await report.

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# Appendix B - Fraud Action Plan 2025/26

Pillar	Activity	Detail	Update
<b>Pursue</b> Prioritising fraud recovery and use of civil sanctions. Developing capability and capacity to punish offenders. Collaborating across geographical and sectoral boundaries. Learning lessons and closing the gaps	Investigations	The Counter Fraud Team will apply a risk-based approach to investigating all instances of actual, attempted and suspected fraud and financial irregularities. The Counter Fraud Team will ensure; <ul style="list-style-type: none"> <li>that any investigation is carried out in accordance with Council policy and procedures, key investigation legislation and best practice</li> <li>the Council’s disciplinary procedures will be used where the outcome of an investigation indicates improper behaviour by a Council employee</li> <li>Appropriate sanctions are applied.</li> </ul>	Peer review completed November 2025. Premise to assess the Counter Fraud Teams processes against the Government Counter Fraud Professional (GCFP) Standards. Conclusion – The KCC CFT provides an excellent service to Kent. Assured that the KCC CFT is an effective and knowledgeable counter fraud function. All standards achieved the requirement of the GCFP Cat C Investigator and Fraud Manager Standards.
	Partnership Working	To maintain and develop working with key partner agencies in the prevention and detection of fraud such as the Kent Intelligence Network, Local Authorities, Kent Police as well as internal teams within KCC.	In progress – KIN meetings progressing, liaison with Kent Police established and on-going, Southern Investigators Groups attended.

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