



2024/25 Annual Fraud Report

31 July 2025

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1. Introduction

1.1 The Constabulary produces a report at the end of each financial year which sets out the actual and suspected fraud against the organisation. This report provides an overview for the awareness of Chief Officers, senior management, and the Joint Audit Committee (JAC).

2. Fraud Against the Constabulary

2.1 In respect of cases of fraud against the organisation based on conduct and anti-corruption intelligence for 2024/25 there have been five cases of alleged fraud – an increase on the prior year where one conduct case and no intelligence reports were recorded.

2.2 The five cases include a member of staff not declaring that they had been overpaid their salary for over three years, dishonesty in disclosing information to vetting on recruitment, theft from police premises and conducting their business interest role during policing hours.

2.3 There is one further fraud against the constabulary that was identified and recorded as an intelligence report relating to fraud.

2.4 This relates to an officer allegedly claiming excessive fuel allowance for training and other matters. On investigation there was a negligible difference in the travel distance between the addresses the employee was alleged to be travelling from.

2.5 Intelligence reports are submitted to the Anti-Corruption Unit from a range of sources. This may include members of the public, line managers, peers, through proactive analysis of data (such as work phone usage, overtime) or anonymous reporting.

2.6 This is a low level of suspected fraudulent activity with no actual fraud to date being identified and requiring action although at the time of writing the investigation in to some of the alleged cases remains ongoing.

3. Controls / Procedures

3.1 Given the low level of suspected fraud within the Constabulary no immediate changes have been made or are required at this time. Controls in place in respect of fraud include:

- A Central Fraud Register – the Head of Finance working with the Professional Standards Department (PSD) has developed the register, which will be added to and refined.
- Fraud training – following an internal audit recommendation fraud e-training has been developed by the Constabulary with key areas of the business such as finance, financial transactions, payroll, business support, human resources transactions and uniform stores teams being requested to undertake the training. This activity is ongoing and will be required for new starters joining the Constabulary in these business areas.
- Reports have been extracted by the Anti-Corruption Unit (ACU) to enable the finance team to review declarations of interest against accounts payable (AP) data. This is initially a very manual process and continues to be developed to enable periodic checks of accounts payable data to check for potential irregular activity or payments where officers and staff have declared a business interest.

- The ACU and Payroll team continue to undertake joint working to share top overtime claimant data where the ACU review the information to identify fraud and/or financial vulnerability concerns. Expenses data is being received monthly by the ACU and is being reviewed for high claimants and individuals with repeatedly rejected expense claims. Work is also planned with payroll on the biennial National Fraud Index data, which should help to identify undeclared interests such as company directorships to enhance the identification and understanding of potential fraud risk.

4. Fraud Risk Assessment

4.1 The Constabulary developed a fraud risk register in 2023/24 to capture the key areas of potential fraud, understand the level of risk, exposure and potential impact and map any controls and mitigations in place. Further enhancements to the control environment in relation to fraud are kept under review as part of the monitoring processes. The fraud risk register is maintained by the Head of Finance and reported at six monthly intervals to the Constabulary's Risk Review Board.

5. Recommendation

5.1 The JAC is asked to note the contents of the report.