OPCC
Police and Crime Commissioner
CAMBRIDGESHIRE AND PETERBOROUGH
Darryl Preston

Creating a safer
Cambridgeshire

Joint Audit Committee

31 July 2026

Report Title	2025/26 Annual Fraud Report	
Responsible Officer	Jon Lee	
Report author	Jon Lee	
Risk register reference	Not Applicable	
Previous papers to Committee	This is an annual report presented to the Joint Audit Committee	
Report summary	The report summarises actual and suspected fraud affecting the Constabulary in 2025/26, including reported cases, intelligence themes and outcomes. It notes that reported cases have increased, but suspected fraud remains low overall. It also provides assurance on the Constabulary's fraud controls and highlights where arrangements can be strengthened further with respect to the Economic Crime and Corporate Transparency Act (ECCTA) 2023.	
Purpose of the report *Why is the report being presented to the Committee? (Tick all boxes that apply)*	Update/progress report	
	Provide assurance	✓
	Present audit findings	
	Risk escalation	
	Policy/strategy review	
	Statutory requirement	
	Other *(please specify)*	✓ Good Practice
Related Police and Crime Plan Pillar	Building Trust and Confidence	
Source(s) of assurance	Internal Audit	
	External Audit	

(Tick all boxes that apply)	Internal management controls	✓
	Independent review	
	Inspection findings	
	Other *(please specify)*	
Key issues, assurances and concerns	**Key assurance(s):** Fraud remains low overall, despite an increase in reported suspected cases during 2025/26. Cases are being identified, recorded and monitored through conduct processes, intelligence reports, proactive analysis and the central fraud register. Existing controls are considered proportionate, with fraud risks assessed, mitigated and reviewed through established governance arrangements. Targeted preventative activity is in place, including anti-fraud training, data-led reviews, payroll/expenses monitoring and National Fraud Initiative participation. Further enhancements are planned for 2026/27 to strengthen arrangements as part of the ECCTA failure to prevent fraud offence, including risk assessment, procedures, due diligence, training and reporting.	
	Significant concern(s): None identified, however ongoing management and review of arrangements and incidences of fraud (suspected or otherwise)	
	Mitigating action(s): Delivery of RSM fraud advisory recommendations	
Action required *What is the Committee being asked to do? (Tick one box only)*	**Information** – *to note the contents of the report*	✓
	Assurance – *to review and provide assurance that arrangements are adequate and effective*	
	Recommendation – *endorse a recommendation to the PCC or CC*	
	Approval – *approve a documen, plan or approach where authority is delegated to JAC*	

	Decision – *make a decision wtihin the Committee's delegated authority*	
Recommendation	The JAC is asked to note the contents of the report.	