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Please provide data for the last five full financial years (broken down by year) strictly in spreadsheet for (excel or csv are both fine).

Please tell me the number of internal allegations of fraud, financial irregularity, bribery, embezzlement, corruption or similar wrongdoing, including whistleblowing disclosures related to these issues.

Please specify the type of wrongdoing in each case. Types of wrongdoing may include:

- Procurement fraud/irregularity
- Contractor fraud/irregularity
- Employee fraud/irregularity
- Misuse of funds
- Housing tenancy fraud/irregularity
- Council tax fraud/irregularity
- Procurement fraud/irregularity
- Payroll and expenses fraud/irregularity
- Contract award fraud/irregularity
- Bid-rigging
- Undeclared conflicts of interest
- Gift/hospitality breaches

Please advise:

- The number of investigations commenced
- Substantiated cases
- Estimated losses identified (in £)
- Financial recoveries achieved (in £)
- Referrals to Police Scotland or other law enforcement agencies
- Number of staff dismissed
- Number of staff disciplined
- Staff dedicated to counter-fraud/corruption/bribery/embezzlement/etc. work (FTE)
- Annual counter-fraud/corruption/bribery/embezzlement/etc. budget

The following information was provided by the Governance and Human Resources teams.

Governance Response

Number of investigations and types of wrongdoing

Annual whistleblowing reports go to the Governance, Risk and Best Value Committee, and can be found on the [Council's Modern Gov site](#).

Whistleblowing only records disclosures regarding specific classifications and sub-classifications. The current classifications were put in place from 2023. Based on the

examples of the wrongdoing you are inquiring about, the classification Illegality and its sub-classifications may best answer your questions.

- Illegality
 - Bribery
 - Corruption
 - Cover-up
 - Dishonesty
 - Fraud
 - Modern slavery
 - Money Laundering
 - Theft
 - Other

The numbers of each disclosure raised each calendar year under these classifications can be found in the below annual reports:

- [Annual report for period 1st January 2024 to 31st December 2025 \(Scroll down to Whistleblowing Annual Report 2025 and click the drop down arrow\).](#)
- [Annual report for period 1st January 2024 to 31st December 2024.](#)
- [Annual report for period 1st January 2023 to 31st December 2023.](#)

Up to 2022 the whistleblowing classifications were different. Based on the examples of the wrongdoing you are inquiring about, the classification Dishonest Behaviour and its sub-classifications may best answer your questions.

- Dishonest Behaviour
 - Bribery
 - Corruption
 - Fraud
 - Integrity
 - Money Laundering
 - Theft

The numbers of each disclosure raised each calendar year under these classifications can be found in the below annual reports:

[Annual report for period 1st January 2022 to 31st December 2022.](#)

[Annual report for period 1st January 2021 to 31st December 2021.](#)

Substantiated cases

We cannot provide this information for data protection reasons, as, due to the low number of cases for each sub-classification. revealing this information might lead to identifying individuals.

Estimated losses identified (in £)

We do not hold this information.

Financial recoveries achieved (in £)

We do not hold this information.

Referrals to Police Scotland or other law enforcement agencies

We cannot provide this information for data protection reasons, as, due to the low number of cases for each sub-classification. revealing this information might lead to identifying individuals.

Number of staff dismissed

We do not hold this information.

Number of staff disciplined

We do not hold this information.

Staff dedicated to counter-fraud/corruption/bribery/embezzlement/etc. work (FTE)

We do not hold this information.

Annual counter-fraud/corruption/bribery/embezzlement/etc. budget

We do not hold this information.

Human Resources response

Employee fraud/irregularity

2024 to 2026 – 8 cases

Payroll and expenses fraud/irregularity – cases mainly relating to falsified OT / working time payment claims

2023 to 2026 – 5 cases or less.

We cannot provide a breakdown per year as, due to the low number of cases for each sub-classification. revealing this information might lead to identifying individuals.