Agenda Item No: 10

Annual Whistleblowing Report

To:	Audit and Accounts Committee
Meeting Date:	28 November 2025
From:	Head of Internal Audit and Risk Management
Electoral division(s):	All
Executive Summary:	This is the annual report on the Council's Whistleblowing Policy and its operation in practice. The report also provides a copy of the updated Whistleblowing Policy, Anti-Fraud and Corruption Policy and Anti-Money Laundering Policy for approval by the committee.
Recommendation:	The committee is asked to note the report and to: a) approve the updated Whistleblowing Policy at Annex A. b) approve the updated Anti-Fraud and Corruption Policy at Annex B. c) approve the updated Anti-Money Laundering Policy at Annex C.

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1. Creating a greener, fairer and more caring Cambridgeshire

1.1 Maintaining an effective Whistleblowing Policy and 'speaking up' culture is a key way in which Cambridgeshire County Council seeks to maintain transparency and accountability, and to prevent and address any unethical behaviour or wrongdoing. In this way, the maintenance of effective whistleblowing procedures supports the Council to achieve all seven of its strategic ambitions.

2. Background

2.1 The Audit and Accounts Committee has responsibility under its Terms of Reference "to monitor Council policies on "raising concerns at work" and anti-fraud and anti-corruption policies, including the Council's complaints process, and to approve any changes regarding the Council's Whistleblowing Policy, Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy and associated arrangements."

2.2 Internal Audit produce an annual report on the Council's Whistleblowing Policy. This seeks to identify any trends or patterns of concern in whistleblowing activity and gives the results of the annual employee survey on whistleblowing, to support the committee and senior management in monitoring the effectiveness of whistleblowing arrangements at Cambridgeshire County Council.

2.3 This report also provides a copy of proposed minor updates to the Whistleblowing Policy (see Section 3.5) at Annex A for approval. Additionally, the Council's Anti-Fraud and Corruption Policy and Anti-Money Laundering Policy are presented for approval with minor amendments (see Section 3.6) at Annex B and C to this report, as these were last reviewed and approved in 2022.

3. Whistleblowing at Cambridgeshire County Council

3.1 Whistleblowing and Fraud eLearning and Money Laundering eLearning

3.1.1 In 2024, Internal Audit team worked with colleagues in Learning and Development to develop a new Whistleblowing and Anti-Fraud eLearning module. This was launched in October 2024 and was subsequently designated as "essential" learning for all employees to complete. The training covers key points from the Council's Whistleblowing Policy and the Anti-Fraud and Corruption Policy, including information on:

- The definition of whistleblowing and the Public Interest Disclosure Act 1998 (PIDA);
- How to raise concerns at CCC, including concerns which do and do not fall under the definition of whistleblowing set out in PIDA;
- How the Council will respond to whistleblowing concerns;
- How to identify the warning signs of possible fraud, theft, bribery and corruption;
- Tips on preventing fraud, theft, bribery and corruption;
- Case studies.

3.1.2 As of 26 September 2025, the Council's learning and development system showed that 67% of employees had completed the eLearning, with a further 3% of employees showing as 'in progress' (i.e. they have started but not completed the training at the time the report was run). This is a positive completion rate for new training which has not yet been in place for a full year and should enhance awareness of the policy throughout the organisation.

3.1.3 Additionally, a Money Laundering eLearning module was launched in March 2025. This is not required learning for all colleagues but is encouraged for employees with finance responsibilities or those working in social care with adults who may be vulnerable to money laundering. As at the end of October 2025, 177 employees across a wide range of teams had completed this eLearning, which is a good level of take-up for new optional eLearning.

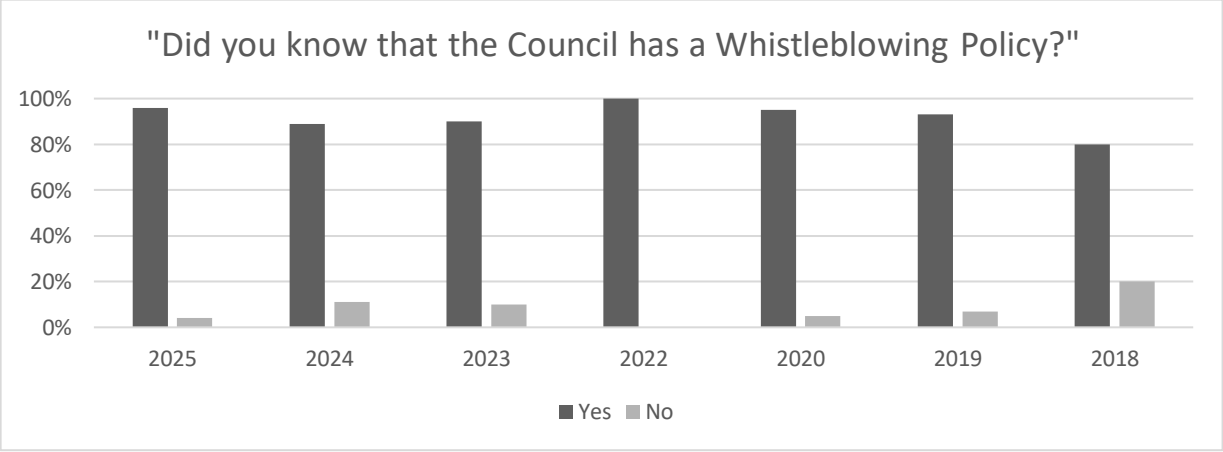
3.2 Employee Survey

3.2.1 An employee survey was conducted in September/ October 2025 to gauge awareness of, and confidence in, the Council's Whistleblowing Policy. This is an annual process, although it should be noted that the survey was not conducted in 2021 and this year is therefore absent from comparison data.

3.2.2 The survey was conducted using the same methodology as in previous years, to enable comparison of results over time. One hundred randomly selected employees were asked to complete an anonymous online survey, and 48 responses were received. This was a good response rate, in comparison to 37 responses received in 2024, 48 responses received in 2023, and 40 responses in 2022.

3.2.3 The survey responses indicated that 96% of employees were aware of the existence of the Council's Whistleblowing Policy. This is an increase from 84% in 2024 and 90% in 2023. Overall, awareness of the policy has improved since the first Annual Report and awareness campaign in 2018.

Table 1: Whistleblowing Policy Awareness



3.2.4 Awareness of the detail of the Whistleblowing Policy was more mixed:

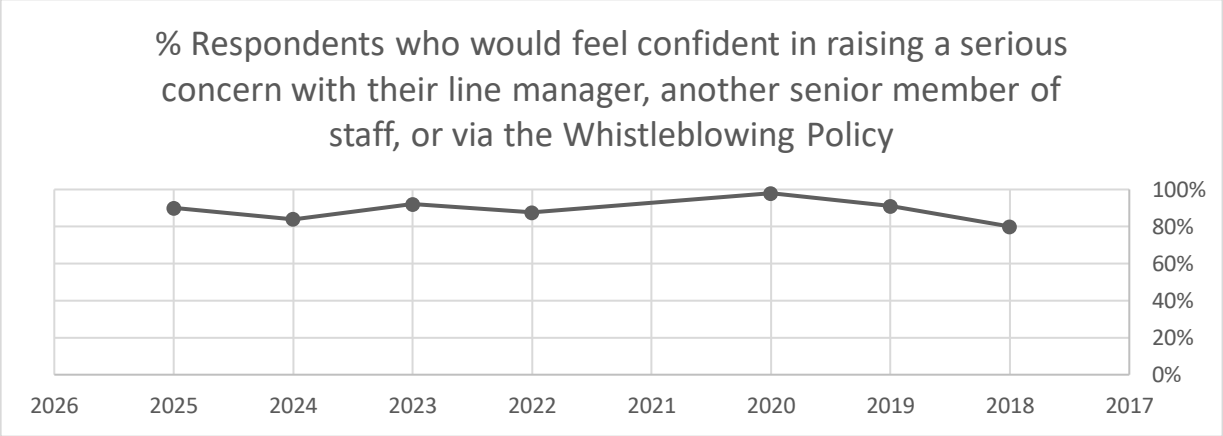
- 50% of employees had read the Whistleblowing Policy (46% in 2024).
- 29% of employees had read communications about the Whistleblowing Policy

e.g. in Friday Focus, but had not read the policy itself (27% in 2024).

- 21% of employees had not read the Whistleblowing Policy or any comms (27% in 2024).

3.2.5 Confidence in the whistleblowing process remains reasonably high, with 90% of respondents stating they would feel confident in raising a serious concern, an increase from 84% in 2024:

Table 2: Confidence in the Whistleblowing Process:



3.2.6 12.5% of colleagues confirmed that they had thought about using the Whistleblowing Policy in the last 12 months. This is a slight decrease from 2024 (13.5%) but remains higher than some prior years (2% in 2023, 5% in 2022, 0% in 2020, 11% in 2019 and 8% in 2018). When these employees were asked what prevented them from making a referral, around half of the responses indicated that in fact, employees were still raising these concerns and having them addressed, even if they felt that they were not using the formal whistleblowing route:

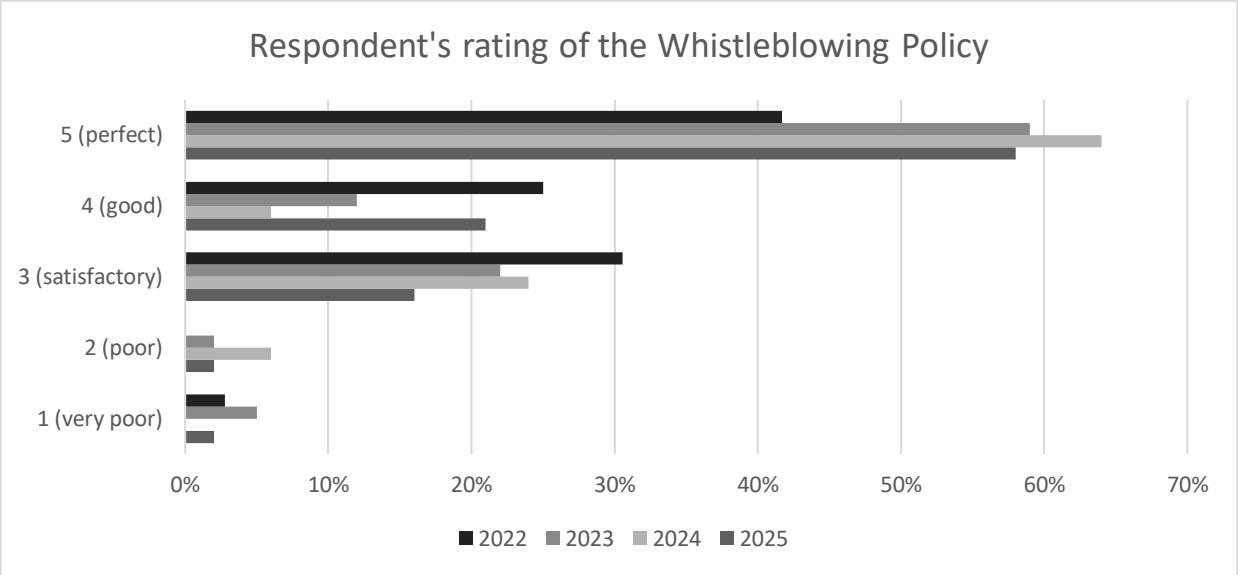
- “Decided it could be dealt with internally first of all and didn't meet the criteria for whistleblowing.”
- “I reported the issue to a manager.”
- “Because the matter was addressed and resolved, if I can clarify I always think of whistleblowing as a possibility because it is important to be my own organisation's 'critical friend'. I am always reflecting on practice, both my own and others.”

3.2.7 This suggests that confidence in raising concerns is high. On the other hand, the remaining employees who indicated that they thought about using the whistleblowing policy, but decided not to, gave the following reasons:

- “Concerns that it would be obvious it came from me due to the information that would be shared.”
- “Just to safeguard my job.”
- “I wondered if a whistleblowing policy or referral might help.”

3.2.8 Lastly, employees were asked how they would rate the policy in meeting the needs of someone who had concerns about the Council’s services. This was rated on a scale of 1 – 5, with 5 being ‘perfect’.

Table 3: Whistleblowing Policy Ratings:



3.2.9 The average score given to the policy was 4.3, very similar to last year's average score of 4.27 and the 4.17 score given in 2023:

- For employees who had read the policy, the average score was: 4.58 (up from 4.18 in 2024)
- For employees who were aware that the Council had a whistleblowing policy, but had not read the policy, the average score was: 4.42 (n.b. not all of these employees provided a score)
- For employees who were not aware the Council had a whistleblowing policy, the average score was: 3.14 (n.b. not all of these employees provided a score)

3.2.10 Where employees rated the Whistleblowing Policy as less than 5, they were asked to comment on what the Council could do to improve the Policy so that it would score a 5. Where colleagues provided an answer, these included:

- Comments that employees were not familiar with the Policy or had not read it:
    - "This has prompted me to look at the policy. I thin[k] we get so busy that we just don't put aside time."
    - "Its not CCC, it is that I need to read and be more aware of the policy which is why i have rated it as a 3."
    - "I've not used it and not overly familiar with the detail, so I don't feel that a 5 is appropriate. However, I do have confidence in the Council."
    - "My response is non-committal as I haven't taken the time yet to read the policy. I haven't had cause to use it however, I have raised other concerns within the council which have been addressed. These would not have been appropriate for whistleblowing. I am confident that the policy meets statutory guidelines and would respond to need appropriately, however."
    - "I can't answer 5 unfortunately as I am not fully aware of the policy, but while I have general confidence in the council to do the right thing, I can't say for 100% that what all staff say would be warmly welcomed if against the general sentiment of the senior officers."

- Comments that employees were not confident that issues raised would be dealt with sufficiently, or that there was a lack of clarity regarding how the policy should be applied:

    - "hard to score this as never knew outcome of my reporting."
    - "How this is applied, as there instances where we have been guided that something doesn't meet the whistleblowing policy, double checked this with various people and then through audit, there was criticism that it hadn't been dealt with via whistleblowing, so there is a lack of consistency in how it should be applied."
    - "Whilst not strictly Whistleblowing, I have overheard remarks that make me question the integrity of some more senior staff. For example neglecting to invite those that question current policy/ process meetings and also disregarding current processes."
- Comments relating to reassuring employees regarding the protections in place for whistleblowers:
    - "I think the policy is okay, I think the challenge comes in applying it. There is still stigma around whistleblowing and being at risk for having done so."
    - "Would not feel confident that it would be taken seriously."
- Comments about the accessibility or clarity of the policy:
    - "make it easier to digest".
    - "The whistleblowing policy needs to be publicised better, and clarity provided on the context in which it should be used. What would we expect it to do compared to standard line management/ senior line management? Would we use it after exhausting other alternatives? Or use it in the first instance?"

3.2.11 Many of the comments and concerns raised by employees through this process will be addressed through planned actions outlined in the remainder of this report.

3.3 Publicity and Awareness

3.3.1 The Internal Audit team have conducted a range of publicity campaigns over the past twelve months, to raise awareness amongst colleagues about the Council's whistleblowing policy and key counter-fraud messages. These campaigns have included:

- **Whistleblowing and Fraud eLearning** – In January 2025, communications were shared on the Council's intranet and through the employee newsletter to raise awareness of the new 'essential' Whistleblowing and Fraud eLearning and encourage colleagues to complete the learning. The communications also signposted employees to the Manager's Guidance document, providing support and guidance to managers regarding responding to whistleblowing concerns. Additionally, a new Whistleblowing Summary was created, bringing together key information about whistleblowing on the Council's intranet.

- **Awareness of Bank Mandate Fraud** – In July 2025, communications were shared on the Council's intranet and through the employee newsletter to raise awareness of the risk of bank mandate fraud (also known as payment diversion fraud), the key 'red flags' for this type of fraud, and how to raise concerns. The

communications also directed employees to National Anti-Fraud Network (NAFN) guidance on bank mandate fraud, for further information.

- **Awareness of Conflicts of Interest and Secondary Employment** – In September 2025, communications were shared on the Council's intranet and through the employee newsletter to raise awareness of the importance of declaring any secondary employment employees undertake in addition to their role at the council, as well as any other potential conflicts of interest, in line with the Employee Code of Conduct.

- **Anti-Money Laundering eLearning** – In March 2025 and again in September 2025, communications were shared on the Council's intranet regarding the anti-money laundering eLearning, which is recommended for completion by colleagues working in financial roles and those working in social care with individuals who may be vulnerable to being targeted for money laundering activity. Additionally, in October 2025 the anti-money laundering eLearning was promoted to all Council budget holders via direct email and through the Finance newsletter.

3.3.2 Issues around fraud and whistleblowing were also discussed by senior leadership during the Corporate Leadership Team (CLT) Question Time session in August 2025.

3.3.3 Looking ahead, the Head of Internal Audit and Risk Management is seeking to facilitate a session with the Extended Leadership team in early 2026, to highlight key aspects of the Whistleblowing Policy and the supporting Manager's Guidance document and ensure all members of senior management are confident in how to respond when concerns are raised.

3.4 Overview of Whistleblowing Cases

3.4.1 In total, in the 2024/25 financial year, 36 whistleblowing concerns were raised through the corporate process and referred to Internal Audit. This is an increase from the number of cases seen in previous years:

Table 4: Total Number of Whistleblowing Cases by Year

2024/5	2023/4	2022/23	2021/22	2020/21	2019/20	2018/19
36	34	28	20	23	24	19

3.4.2 It is also noted that the number of cases raised continues to rise and stands at 31 whistleblowing cases raised in 2025/6 to the end of October 2025. It is believed that the increase is likely due to a higher level of awareness of the corporate whistleblowing process, particularly due to the essential Whistleblowing and Fraud eLearning which was introduced in 2024.

3.4.3 The nature of allegations that are referred to the whistleblowing process is very varied. If an issue is raised with Internal Audit via the corporate whistleblowing process, it is recorded in our whistleblowing data, even if the issue subsequently is referred to a different process for resolution (such as the corporate complaints process or Respect At Work process).

3.4.4 The table below sets out the different types of allegations referred to Internal Audit via the corporate whistleblowing process, from 2020/21 to 2024/25.

Table 5: Nature of Whistleblowing Allegations:

	Nature of Allegation	2024/25	2023/24	2022/23	2021/22	2020/21
Fraud and Theft Allegations	Anti-competitive activity					1
	Bank Mandate fraud		2	1		
	Blackmail (attempted)		1			
	Blue Badge fraud					6
	Client Funds			2		
	Conflict of Interest		3	3	2	1
	Council Officer fraud	4	5	1	2	
	Direct Payments fraud	2	3	2	2	4
	Money Laundering	1		1		
	Overpayment				1	
	Phishing fraud			1		1
	Theft	1	3	2	1	1
	Third Party fraud	5	3	5	1	3
Schools Allegations	School admissions fraud				1	1
	Schools financial fraud				1	
	Schools governance	1	1	3	1	1
Other Allegations	Complaints	1			1	
	Health and Safety	2	1	1		
	Information Security				1	1
	Governance issue	10	5	2	2	
	Non-CCC issue	3		2		
	Conduct / Grievance	3	2	1	2	3
	Safeguarding	3	5	1	2	
	Total Case Numbers	36	34	28	20	23

3.4.5 The table below shows the outcomes from whistleblowing referrals received by the Internal Audit team in 2024/5; although it should be noted that there are 5 cases from the 2024/5 financial year which are not fully closed at the time of writing, these are cases where the audit investigation is in its final stages so the outcome is known.

3.4.6 Where the outcome recorded is 'no action required', this reflects cases where the initial review of the referral indicates that no investigation or referral of the allegation is needed. For example, this may be because the issue has already been dealt with internally, or is not serious enough to warrant a full investigation.

Table 6: Outcomes from Whistleblowing Referrals:

Nature of Outcome	2024/5	2023/4	2022/3	2021/2	2020/1
No action required / insufficient information to investigate.	4	3	5	4	4
No powers to investigate.	1	3	2	1	

Referred to relevant process	7	8	8	8	3
Informal Audit advice and recommendations.	7	2	4		3
Investigation indicates no serious concerns	7	6	2		6
Audit report and recommendations	9	10	3	6	5
Recovery action	1		1		1
Police Referral / Taken to Court		2	3	1	1
Total Case Numbers	**36**	**34**	**28**	**20**	**23**

3.5 Whistleblowing Policy Updates:

3.5.1 The Council's Whistleblowing Policy is subject to an annual review and update, with re-approval by the Audit and Accounts Committee. Following a comprehensive update in 2024 as a result of the Council's Protect 'Whistleblowing Benchmark' exercise, the updates proposed for 2025 are more minor:

- Minor updates to wording and content, such as updating the list of key contacts with whom individuals can raise concerns to reflect current officers in post.

- The policy has been updated to emphasise the need to provide whistleblowers with a summary of the concerns raised in writing (unless it is not possible to do so), and a confirmation in writing if the issues raised fall outside the scope of the Whistleblowing Policy. The aim of these changes is to ensure a common understanding of the outcomes of discussions and the response to concerns raised.

- The policy has been updated to emphasise the need to ensure reasonable adjustments are made where necessary to support whistleblowers.

3.5.2 The proposed revised Whistleblowing Policy is provided at Annex A to this report.

3.5.3 In addition to updating the Whistleblowing Policy, the Internal Audit and Risk Management team have updated the previous Manager's Guidance document, which provides support and guidance to managers who receive a whistleblowing report. This update has aimed to provide more detail and clarity for managers regarding the process of responding to colleagues who raise concerns, and clarifying whether an issue constitutes a whistleblowing or should be referred under another process (such as the Respect at Work Policy or the Complaints process). The updated guidance also provides templates for recording whistleblowing concerns, investigation plans and reports, based on ACAS investigation templates.

3.5.4 The Action Plan developed following the Protect 'Whistleblowing Benchmark' in 2024 is substantially complete, with the following actions yet to be completed:

- **Design and deliver eLearning on managing whistleblowing reports and investigations for line managers**. This action will be undertaken following the launch of the new Whistleblowing and Investigations Manager's Guidance

document (see 3.4.3, above), to ensure the eLearning aligns with the updated guidance.

- **Undertake a focus group to gain further feedback from employees.** This action will also be undertaken following launch of the new Guidance document and after the essential Whistleblowing and Fraud eLearning has been in place for one year, to enable the session to consider feedback on these elements of the whistleblowing framework as well. The intention will be to undertake the focus group in January/February 2026.

- **Undertake an Internal Audit of whistleblowing arrangements and compliance.** An audit was originally planned for 2025/6 but this has been deferred to the 2026/7 financial year, due to resource pressures within the audit team.

3.6 Anti-Fraud and Corruption Policy and Anti-Money Laundering Policy Updates

3.6.1 The Council's Anti-Fraud and Corruption Policy and Anti-Money Laundering Policy were both last updated and approved by Audit and Accounts Committee in 2022. These have therefore been reviewed by Internal Audit and Risk Management and are re-presented for the committee's approval at Annex B and Annex C of this report.

3.6.2 The Anti-Fraud and Corruption Policy is presented for approval with no significant changes, other than minor updates to wording, while one change is proposed for the Anti-Money Laundering Policy. This relates to noting the increased risk of money laundering associated with any international payments, and referencing the need for increased scrutiny of these payments, linking to the Council's International Payments Policy and associated controls.

4. Significant Implications

4.1 Finance Implications

There are no significant financial implications.

4.2 Legal Implications

Maintaining a robust whistleblowing culture and effective whistleblowing policy and governance ensures that the Council can meet its obligations under the Public Interest Disclosure Act (1998).

4.3 Risk Implications

Strong whistleblowing governance arrangements are important for local government bodies to help ensure compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful. These arrangements provide a mechanism for employees, contractors and members of the public to raise concerns

about potential wrongdoing, including fraud, corruption, and other illegal or unethical conduct. This promotes transparency, accountability, and good governance, and can help to prevent or mitigate financial and reputational risks to the local authority.

4.4 Equality and Diversity Implications

There are no significant equality and diversity implications.

5. Source documents

5.1 Source documents

5.1.1 Whistleblowing Policy - Cambridgeshire County Council