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# Tackling serious fraud and corruption against the government – how the UK can learn lessons from other jurisdictions and protect the public purse.

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**This research provides an overview of the rules that the UK’s key allies (the United States, Canada and Australia) have to tackle fraud against the government in their jurisdictions and recommends key measures that would counter fraud and corruption against the UK government.**

## **1. Sanctions in other jurisdictions for serious fraud against the government**

The UK is out of step with some of its key allies, such as the US and Canada, in having no offence of fraud against the public purse – except in relation to welfare and revenue or tax.

Fraud against the government in the UK (such as procurement fraud or fraud in relation to government support schemes) is charged under the Fraud Act 2006, the common law offence of conspiracy to defraud, or under false accounting or money laundering provisions. The UK’s sentencing guidelines<sup>1</sup> for fraud do not, as happens in Australia, compensate for this lack of a specific offence, by specifying the harm of serious fraud against the government as an aggravating factor for the purposes of sentencing.

### **1.1 United States: offences of major fraud against the US and conspiracy to defraud the US**

The US probably has the most advanced provisions for fraud against the government, which it proactively enforces. In its response to COVID related fraud, it has aggressively pursued individuals and businesses using wire fraud, bank fraud, identity theft, money laundering and conspiracy.<sup>2</sup> The US has several statutes in its arsenal that are not available to UK prosecutors. These include:

#### *The False Claims Act*

- The False Claims Act creates **civil and criminal liabilities for individuals and companies making false declarations to contracting authorities**. In 2022 alone, the Department of Justice (DOJ) recovered \$2.2 billion in settlements and judgments from civil cases under the Act which involved fraud and false claims against the government.<sup>3</sup> Since 1986 when the Act was amended, the US has recovered more than \$72 billion.<sup>4</sup> Under the Act’s *qui tam* provisions, whistleblowers with evidence of procurement fraud can approach

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<sup>1</sup> See for instance: <https://lewisnedas.co.uk/legal-services/financial-crime/covid-support-scheme-fraud.html>

<sup>2</sup> <https://www.gao.gov/assets/gao-23-105331.pdf>

<sup>3</sup> <https://www.justice.gov/opa/pr/false-claims-act-settlements-and-judgments-exceed-2-billion-fiscal-year-2022>

<sup>4</sup> <https://www.justice.gov/opa/pr/false-claims-act-settlements-and-judgments-exceed-2-billion-fiscal-year-2022>

contracting authorities, and if a prosecution for such a violation is secured, then be rewarded financially.

### *Major fraud against the US*

- The Major Fraud Act 1988 created the **offence of major fraud against the United States** (18 U.S.C. §1031).<sup>5</sup> This offence captures those who knowingly executes, or attempts to execute, any scheme to defraud the US, or to obtain money or property through fraud in a procurement with the US where the contract is worth \$1 million or more.
- Major fraud against the US is a serious offence and may be punished by up to ten years imprisonment and a fine of up to \$1 million. The fine can be increased to \$5 million in more serious cases, and \$10 million where there are multiple counts of fraud.<sup>6</sup>

### *Conspiracy to defraud the US*

- The US has a conspiracy statute (18 U.S.C. § 371) containing the federal **offence of conspiracy to defraud the US**. This broadly drawn offence is committed where two or more persons conspire to commit any offence against the US, or to defraud the US or any of its agencies, in any manner and for any purpose. The offence may be punished by a fine and/or a maximum of five years imprisonment.<sup>7</sup>

## **1.2 Canada: offence of fraud on the government**

Canada also has strong legislative provisions for tackling fraud against the government which include:

### *An offence of fraud on the government*

- Section 121 of Canada's Criminal Code sets out the **offence of fraud on the government**, subject to a maximum term in prison of 5 years.<sup>8</sup> The circumstances that may give rise to the offence are wide-ranging and include, among other things:
  - giving or offering consideration to a public official (or an official demanding, accepting or offering the same) for help with any business relating to the government; and
  - having made a tender to obtain a contract with the government, giving or offering to give a reward, advantage or benefit of any kind to another person as consideration for them to withdraw a tender – or demanding or accepting the same as consideration to withdraw their own tender.

### *Fraud*

- In 2009, Canada published a set of best practices for prosecuting fraud against the government in Canada which was updated in 2015.<sup>9</sup>
- The Canadian Criminal Code (Section 750(3)) also specifies that anyone convicted of fraud against the government will lose the capacity to contract with the government, among other things.

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<sup>5</sup> <https://www.law.cornell.edu/uscode/text/18/1031>

<sup>6</sup> <https://jeffreylightman.com/new-york-federal-crimes-lawyer/major-fraud-against-the-united-states/>

<sup>7</sup> <https://www.justice.gov/archives/jm/criminal-resource-manual-923-18-usc-371-conspiracy-defraud-us>

<sup>8</sup> <https://laws-lois.justice.gc.ca/eng/acts/C-46/section-121.html>

<sup>9</sup> <https://www.ppsc-sppc.gc.ca/eng/pub/pbp-mep/20150129.html?wbdisable=true>

### 1.3 Australia: sentencing guide on the harm of serious fraud against government

- Although Australia does not have a specific offence relating to fraud against the government, Australia's Federal Prosecution Service sentencing guide for courts<sup>10</sup> lists **serious frauds on the Commonwealth and its agencies**, as an instance of "offending... which can cause great harm" in which courts must consider "general deterrence" when sentencing.

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Recommendations
1. <b>We recommend the introduction of a False Claims Act-type offence to protect the public purse and enable better recovery of fraudulently lost funds.</b>

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## 2 Key measures to prevent and enforce fraud and corruption against the UK government

A new offence focusing on fraud against the government and/or enhanced sentencing guidelines in relation to fraud against the public purse would be a powerful step, but needs to be part of a wider package of reforms to address the scale of the problem.

According to the National Audit Office (NAO), fraud against the taxpayer rose from £5.5 billion in 2018/19 and 2019/20 to £21 billion in 2020/21 and 2021/22<sup>11</sup> - rising to between £33.2bn and £58.8bn in 2020/21 if fraud and error are included.<sup>12</sup> This is money lost to the public purse that could be invested in public services and local communities.

We recommend the following steps need to be introduced alongside any new offence or amendment to the sentencing guidelines:

- a. Ambitious and robust use of the new debarment and exclusion regime.
- b. Hard-wiring counter-fraud expertise into all government-backed support schemes.
- c. Better protections for whistleblowers in economic crime cases and consultation on a whistleblower compensation scheme.
- d. Ensuring Small and Medium-Sized Enterprises (SMEs) adopt anti-fraud prevention procedures, through public campaigns and through extending the failure to prevent fraud offence to all enterprises.
- e. Ramping up anti-fraud law enforcement, and reinvesting a portion of fines and recovered assets into law enforcement to ensure a virtuous cycle of increased enforcement, and increased revenue for the public purse from enforcement action.
- f. Ramp up action against corruption in the UK that undermines public procurement, by introducing a new corruption in public office offence which covers government

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<sup>10</sup>

<https://www.cdpp.gov.au/system/files/Sentencing%20of%20Federal%20Offenders%20in%20Australia%20-%20A%20Guide%20for%20Practitioners%20-%20Sixth%20Edition.pdf>

<sup>11</sup> <https://www.nao.org.uk/wp-content/uploads/2023/03/tackling-fraud-and-corruption-against-government.pdf>

<sup>12</sup> <https://www.nao.org.uk/wp-content/uploads/2023/03/tackling-fraud-and-corruption-against-government-summary.pdf>

contractors, and establishing a lead force for domestic corruption and a reporting line for corruption.

## 2.1 Measures to prevent fraud and corruption in public procurement and public spending

Public procurement represents a third of overall government spending: £300 billion a year.<sup>13</sup> These public funds are vulnerable to fraud and corruption – nearly a quarter of local councils that responded to the most recent official survey of its kind experienced fraud or corruption in procurement in 2017-18.<sup>14</sup> The latest NAO report on tackling fraud and corruption against the government found that major areas of government procurement spending are at high risk. In one Ministry of Justice scheme for instance the “*Estimated irregularity extrapolated across total spending population*” was almost 22%.<sup>15</sup>

### ***Ambitious and robust use of debarment and exclusion in public procurement***

**Debarment and exclusion from procurement are potent anti-fraud and anti-corruption tools which protect the public purse from rogue actors and incentivise good corporate governance standards for suppliers.** The government announced the creation of a central debarment register in the Procurement Bill (the Bill). Alongside the new debarment register, the Bill introduces a new regime for excluding companies from public contracts that departs in significant ways from the current EU-based model.

There has been very little use of exclusion in the UK to date. Despite some ongoing weaknesses in the regime as reflected in the current Bill – amendments seeking to address such weaknesses were rejected by the government as it passed through Parliament. Ambitious use of this regime would significantly help tackle fraud and poor behaviour which cause loss to the public purse, and incentivise better corporate governance among government contractors.<sup>16</sup>

### Recommendations

We recommend that:

1. The Procurement Bill be enhanced in particular by:
  - a. **Empowering government departments and local authorities to exclude suppliers based on evidence of wrongdoing, not just a conviction.** Authorities in the US have powers to exclude suppliers based on evidence rather than waiting for a conviction and a much more advanced regime.
  - b. **Including the new failure to prevent fraud offence in the Economic Crime and Corporate Transparency Act 2023 (ECCTA), and the existing failure to prevent bribery offence as grounds for mandatory exclusion**
2. **Use the threat of debarment and exclusion as a powerful tool to encourage companies that commit fraud against the government (such as Covid loan fraud, or profiteering on Covid procurement contracts), to make reparations to the public purse.** The government stated in January 2023 that it was still reviewing 60 PPE

<sup>13</sup>

<https://www.gov.uk/government/publications/the-procurement-bill-summary-guide-to-the-provisions/the-procurement-bill-a-summary-guide-to-the-provisions>

<sup>14</sup>

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/890748/Fraud\\_and\\_corruption\\_risks\\_in\\_local\\_government\\_procurement\\_FINAL.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/890748/Fraud_and_corruption_risks_in_local_government_procurement_FINAL.pdf)

<sup>15</sup> <https://www.nao.org.uk/wp-content/uploads/2023/03/tackling-fraud-and-corruption-against-government.pdf>

<sup>16</sup>

<https://blogs.sussex.ac.uk/centre-for-the-study-of-corruption/2020/10/06/the-uk-needs-to-get-serious-about-debarring-corrupt-companies-from-public-procurement/>

contracts which pose a risk of loss to the taxpayer of £1.62 billion.<sup>17</sup> However, the threat of exclusion from public contracts, as well as naming and shaming, could be used much more effectively to bring companies that engage in fraud against the government to the negotiating table, with a view to recovering public funds that were lost through profiteering or supplying unusable equipment.

3. **Consider introducing a statutory and enforceable Supplier's Code of Conduct**, which includes performance related requirements.

### ***Hard-wiring counter-fraud measures into government subsidy and support schemes***

The Covid loan schemes were designed and operated in a way that exposed a colossal amount of taxpayer money to fraud. This included a lack of counter-fraud expertise (the Department for Business, Energy and Industrial Strategy (BEIS) at the time had just 2 full time staff and one temporary in its counter-fraud team<sup>18</sup>), and failure to work cross-departmentally.

By latest government estimates, £2.3 billion could be lost to fraud and error in the Bounce Back Loan Scheme (BBLs) alone.<sup>19</sup> According to the Office for Budget Responsibility, expected write-offs from the scheme could be £15.5 billion<sup>20</sup> – or over 32% of the £47.4 billion total of BBLs loans.<sup>21</sup> In September 2023, it was reported that banks had flagged £1.65 billion of loans for potential fraud in June, a 43% increase from three months earlier.<sup>22</sup>

### **Recommendations**

We recommend that:

1. **All future public grant and loan schemes, and any bailouts, are hardwired with counter-fraud expertise to prevent losses to the public purse.**
2. **Robust data management and analytics to ensure best practice and counter fraud needs to be established and incorporated into the design and implementation of all state aid schemes.**
3. **A “presumption to publish” any business beneficiaries of government support schemes is embedded in state aid schemes as recommended by the Public Accounts Committee.**<sup>23</sup> Privacy and commercial confidentiality should not be assumed to outweigh the public interest and protection of the public purse, when it comes to countering fraud.

### ***Compensation for whistleblowers***

There is growing evidence that reward programmes for whistleblowers result in better enforcement outcomes and improve corporate behaviour, particularly for economic crime.<sup>24</sup>

<sup>17</sup> <https://depositedpapers.parliament.uk/depositedpaper/2284973/files>

<sup>18</sup> <https://www.nao.org.uk/wp-content/uploads/2023/03/covid-19-business-grant-schemes.pdf>

<sup>19</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1112532/beis-annual-report-and-accounts-2021-2022.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1112532/beis-annual-report-and-accounts-2021-2022.pdf)

<sup>20</sup> [https://obr.uk/docs/dlm\\_uploads/CCS0222366764-001\\_OBR-EFO-March-2022\\_Web-Accessible-2.pdf](https://obr.uk/docs/dlm_uploads/CCS0222366764-001_OBR-EFO-March-2022_Web-Accessible-2.pdf)

<sup>21</sup> <https://researchbriefings.files.parliament.uk/documents/CBP-8906/CBP-8906.pdf>

<sup>22</sup> <https://www.theguardian.com/business/2023/sep/14/uk-taxpayers-left-footing-bill-as-number-of-fraudulent-covid-loans-soars>

<sup>23</sup> <https://committees.parliament.uk/publications/7685/documents/80142/default/>

<sup>24</sup> <https://www.spotlightcorruption.org/rethink-on-whistleblower-compensation/>

Whistleblowers in the US who provide credible intelligence leading to successful enforcement actions can receive rewards of between 10-30% of the fines and penalties imposed by US enforcement bodies. In 2022 alone, 86% of the \$2.2 billion in settlements and judgments recovered by the DOJ through civil cases involving fraud and false claims against the US government were based on information received under whistleblower reward schemes.<sup>25</sup>

## Recommendations

1. **We recommend that an independent review be undertaken of the options, based on extensive consultation, for introducing a UK whistleblower compensation scheme and for ensuring better protections for whistleblowers in economic crime cases.**

## 2.2 Offences to upgrade the UK's response to fraud and corruption against government

### *SME carve-out from 'failure to prevent' offences*

The new 'failure to prevent fraud' offence in the ECCTA only applies to "large organisations", despite the fact that this was not what was recommended by the Law Commission in its formulation of such an offence.<sup>26</sup>

The government said the threshold was needed "to avoid disproportionate burdens on SMEs and support economic growth"<sup>27</sup> but it is not clear what the evidence base is to support this assertion.

Similar arguments about SMEs were raised in relation to the failure to prevent offence (Section 7) in the Bribery Act 2010. However, a 2015 government survey of SMEs found that nine out of 10 SMEs had no concerns or problems with the Act and 89% felt that it had had no impact on their ability to export.<sup>28</sup> In post-legislative scrutiny by the House of Lords, the committee concluded that there was no need for any statutory exemption for SMEs from the Act, but that the government should provide better guidance specifically for SMEs about what preventative procedures should consist of.<sup>29</sup>

The SME carve-out undermines the fair application of the law but is also a missed opportunity to raise anti-fraud standards across the board. In particular, it misses the opportunity to:

- encourage **SMEs to adopt procedures that would help prevent them being victims of fraud**, and
- **ensure that SMEs do not pose a risk to the public purse.** The total value of direct public spending with SMEs has nearly doubled since 2016, from £20 billion in 2016 to £38 billion in 2021.<sup>30</sup> 38% of local government direct spend is with SMEs. It is therefore

<sup>25</sup> <https://www.justice.gov/opa/pr/false-claims-act-settlements-and-judgments-exceed-2-billion-fiscal-year-2022>

<sup>26</sup>

[https://s3-eu-west-2.amazonaws.com/lawcom-prod-storage-11jsxou24uy7q/uploads/2022/06/Corporate-Criminal-Liability-Options-Paper\\_IC.pdf](https://s3-eu-west-2.amazonaws.com/lawcom-prod-storage-11jsxou24uy7q/uploads/2022/06/Corporate-Criminal-Liability-Options-Paper_IC.pdf)

<sup>27</sup>

<https://www.gov.uk/government/publications/economic-crime-and-corporate-transparency-bill-2022-factsheets/factsheet-failure-to-prevent-fraud-offence>

<sup>28</sup>

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/440661/insight-into-awareness-and-impact-of-the-bribery-act-2010.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/440661/insight-into-awareness-and-impact-of-the-bribery-act-2010.pdf)

<sup>29</sup> <https://publications.parliament.uk/pa/ld201719/ldselect/ldbriact/303/303.pdf>

<sup>30</sup>

<https://www.britishchambers.org.uk/news/2022/10/only-one-in-five-pounds-of-direct-government-public-procurement-spending-awarded-to-smes>



essential that SMEs are encouraged to have good anti-fraud prevention procedures in place if they are to play a greater role in public procurement.

On 25 August 2023, the government rejected a Lords amendment to the ECCT Bill that would have removed the SME carve-out.

## Recommendations

- 1. We recommend that the SME carve-out from the failure to prevent fraud offence be removed at the earliest opportunity.**

### Enhancing the UK's law enforcement response to tackling fraud and corruption effectively

There is no doubt that the UK's ability to prevent and punish fraud and corruption against the government is severely limited by lack of investment in law enforcement agencies over the past decade. While economic crime has been estimated to cost the UK £350 billion a year by researchers at the University of Portsmouth – equal to about 17.5% of UK annual GDP – in 2022 we estimated that key law enforcement agencies only receive about £852 million a year in funding – at a generous estimate – equal to 0.042% of UK GDP.<sup>31</sup>

The government recently announced a new Economic Crime Plan and a new Fraud Strategy, however these were both widely criticised for not coming with new resourcing. While the new Economic Crime Levy will bring in £100 million a year to tackle money laundering, there is no equivalent levy for tackling fraud.<sup>32</sup>

Meanwhile, the new Fraud Strategy was heavily focused on consumer fraud, and the corresponding four-year public sector fraud strategy, to be produced by the Public Sector Fraud Authority has yet to be published.<sup>33</sup>

Under-resourcing of UK law enforcement agencies has resulted in a serious decline in investigations and prosecutions for economic crimes. Prosecutions for fraud have fallen by 67% since 2011 and for money laundering by 35% since 2016.<sup>34</sup>

Fraud in government-backed support schemes during the pandemic has yet to be adequately investigated and prosecuted. In December 2021, the NAO found that the £32 million that BEIS assigned to recover fraudulent funds in BBLs, and the £6 million target that it set the National Investigation Service (NATIS) to recover over three years, was “inadequate”.<sup>35</sup> The government later allocated £13 million to NATIS and £11 million to boost the British Business Bank's counter-fraud work.

This lack of resourcing has impacted on the ability of UK enforcement to recover funds lost to fraud under pandemic-related government schemes. In January 2023 the government reported NATIS had recovered £5.8 million of funds lost in covid support schemes – a fraction

<sup>31</sup>

<https://www.taylorfrancis.com/books/mono/10.4324/9781003081753/economic-crime-mark-button-branislav-hock-david-shepherd>

<https://www.spotlightcorruption.org/report/closing-the-uks-economic-crime-enforcement-gap-proposals-for-boosting-resources-for-uk-law-enforcement-to-fight-economic-crime/>

<sup>32</sup> <https://questions-statements.parliament.uk/written-statements/detail/2023-03-27/hcws675>;

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1043688/Budget\\_AB2021\\_Print.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1043688/Budget_AB2021_Print.pdf)

<sup>33</sup> <https://www.spotlightcorruption.org/now-we-need-the-other-fraud-strategy/>

<sup>34</sup> <https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-june-2021>;

<https://drive.google.com/file/d/1UzymaDZSVF8By1WYGtahRN-gvBI2R-/view>

<sup>35</sup> <https://www.nao.org.uk/reports/the-bounce-back-loan-scheme-an-update/>

of the losses to fraud.<sup>36</sup> In March 2023, the NAO found that the Department for Business and Trade had recovered only 1% of £1.1 billion estimated to be lost to fraud and error in Covid business grant schemes.<sup>37</sup>

In the US, by comparison, the DOJ, which leads the fight to recover assets lost to fraud from pandemic support schemes, has seized \$1.2 billion of stolen funds and charged 1,500 individuals up to September 2022.<sup>38</sup> In March 2023, the US President announced an additional \$600 million to tackle pandemic fraud, with \$300 million for the DOJ to triple the number of Strike Force teams to go after those who stole from the public schemes.<sup>39</sup> Another \$300 million was assigned for government audit bodies, and departments to hire investigators to identify information to support law enforcement efforts.<sup>40</sup>

## Recommendations

We recommend that:

1. **A proper review be undertaken by the Home Office of the options for recycling more sums recovered by law enforcement through fines and assets recovered back into those agencies. This money could be invested in developing key skills, such as specialist cyber personnel and financial investigators, as well as IT and technology upgrades for law enforcement.**
2. **A stronger “spend to save” agenda be developed within government**, recognising that greater enforcement will result in fewer losses to the public purse and a greater revenue stream for the public purse from increased law enforcement action. This could include:
  - a. reviewing annual spending rules with a view to allowing greater end-year flexibility so that key law enforcement agencies are not limited in how much money they can retain from assets recovered;
  - b. reviewing whether more funds from fines and recovered criminal assets could be pooled into an ‘economic crime fund’ to significantly enhance our national response to economic crime.

### *Legislation and enforcement of domestic corruption*

The Law Commission has recommended two new criminal offences: an offence of ‘corruption in public office’ and an offence of ‘breach of duty in public office’. The Commission’s formulation would include government contractors who perform services on behalf of the government (excluding education and healthcare).

**Introducing the offence of corruption in public office offence would be an important addition to the arsenal of legislation to help deter and punish corruption, including against the public purse.** However, the government has yet to respond to the Law Commission’s recommendations.

One of the reasons why there is little information about levels of corruption in the UK public sector is that there is no lead law enforcement agency to investigate domestic corruption, and

<sup>36</sup> <https://questions-statements.parliament.uk/written-statements/detail/2022-09-05/hlws288>;  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1112532/beis-annual-report-and-accounts-2021-2022.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1112532/beis-annual-report-and-accounts-2021-2022.pdf)

<sup>37</sup> <https://www.nao.org.uk/reports/covid-19-business-grant-schemes/>

<sup>38</sup> <https://www.justice.gov/opa/pr/justice-department-announces-covid-19-fraud-strike-force-teams>

<sup>39</sup> <https://www.whitehouse.gov/briefing-room/statements-releases/2023/03/02/fact-sheet-president-bidens-sweeping-pandemic-anti-fraud-proposal-going-after-systemic-fraud-taking-on-identity-theft-helping-victims/>

<sup>40</sup> <https://www.spotlightcorruption.org/now-we-need-the-other-fraud-strategy/>



no reporting line. The only agency with a specific mandate to undertake investigations into fraud and corruption in government is NATIS, the enforcement arm of the Department for Business.<sup>41</sup> NATIS is not a fully independent body and little information is available about its staffing or capacity beyond its work on Covid loan fraud.

In its 2014 Anti-Corruption Plan, the government committed to develop a model for a “single reporting mechanism for allegations of corruption” by 2015.<sup>42</sup> The model was due to be implemented by 2017/2018 but was not introduced. In the 2017-2022 Anti-Corruption Strategy the government again committed to “launch a new initiative to provide a reporting mechanism for reporting allegations of bribery and corruption.”<sup>43</sup>

In its 2021 update on the Strategy the government said it was on track to complete this commitment, with a reporting mechanism to be housed on the website of the Digital Policing Portfolio, and implementation expected in 2022.<sup>44</sup> Again this does not appear to have happened. This means that there is currently no single place where members of the public or whistleblowers can report corruption.

## Recommendations

We recommend that:

1. **New domestic corruption offences are introduced which include government contractors, based on Law Commission recommendations, and that also cover abuse of office and trading in influence.**
2. **A lead force for investigating and enforcing domestic corruption and a reporting line for corruption be established.**

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[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1112532/beis-annual-report-and-accounts-2021-2022.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1112532/beis-annual-report-and-accounts-2021-2022.pdf)

<sup>42</sup>

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/522802/6.1689\\_Progress\\_Update\\_on\\_the\\_UK\\_Anti-Corruption\\_Plan\\_v11\\_WEB.PDF](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/522802/6.1689_Progress_Update_on_the_UK_Anti-Corruption_Plan_v11_WEB.PDF)

<sup>43</sup>

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/667221/6\\_3323\\_Anti-Corruption\\_Strategy\\_WEB.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/667221/6_3323_Anti-Corruption_Strategy_WEB.pdf)

<sup>44</sup>

<https://www.gov.uk/government/publications/anti-corruption-strategy-year-3-update/anti-corruption-strategy-year-3-update-accessible-version>