

HS2

HS2 Counter Fraud, Bribery and Corruption

Strategy Overview 2026 – 2029



Foreword

Mark Wild | Chief Executive Officer, HS2 Ltd



“We have a duty to manage such a large amount of public money in the right way, and I am determined that we stay vigilant against the threats of bribery, fraud and corruption.”

Building Britain’s new high-speed railway is both a privilege and a responsibility. We have a duty to manage such a large amount of public money in the right way, and I am determined that we stay vigilant against the threats of bribery, fraud and corruption. Importantly, it’s a commitment and a responsibility that is shared by HS2 Ltd and our supply chain partners.

The HS2 programme is undergoing a fundamental reset. This was required because the cost of building HS2 had increased and the construction schedule had fallen behind. Construction started too quickly and we haven’t seen the levels of productivity expected, while a range of other factors, such as inflation, pushed up costs too.

During this period, we have taken an honest look at how we operate, including how we protect public funds from fraud, bribery and corruption.

We are committed to being transparent about the challenges we face. As one of the largest infrastructure projects in Europe, HS2 operates in a complex

environment with significant spending across multiple tiers of suppliers. This complexity brings inherent risks that we must manage effectively.

This strategic overview summarises our counter fraud approach for the next three years. It builds on the interim measures we put in place and represents our commitment to a sustainable, long-term approach to protecting taxpayers’ money.

We will work diligently, adapt to emerging risks, and hold ourselves accountable. We will collaborate with our partners across government and the supply chain, learning from best practice and continuously improving our approach.

Protecting public funds is not just a compliance requirement – it is fundamental to how we operate. Everybody at HS2 Ltd and across our supply chain has a role to play in creating an environment where fraud, bribery and corruption are not tolerated.

Purpose

This document sets out our approach to preventing, detecting and responding to fraud, bribery and corruption from 2026 to 2029. It provides the framework within which we will protect public funds and maintain the integrity of the HS2 programme. It is supported by a more detailed strategy, policies, procedures and action plans within HS2 Ltd and our supply chain.

Our strategy covers all areas of HS2 operations and applies to:



All HS2 Ltd employees



Secondees and agency staff



Contractors and suppliers working for or on our behalf



Our joint venture partners and their supply chains

Our mission

The overarching aim is to protect HS2 and public funds from fraud, bribery and corruption. We will work with our partners to build strong defences against fraud across the HS2 programme, ensuring that public money is spent as intended.

Our commitment

We have a zero-tolerance approach to identified fraud, bribery and corruption. We are committed to creating an environment where:

- Everybody understands their responsibility to prevent and report concerns
- People feel empowered to speak out without fear of consequences
- Robust controls are in place and consistently applied
- We learn from incidents and continuously improve

Context

Supporting the government's approach

This strategy supports the government's overall approach to counter fraud, as set out in the Cross-Government Counter Fraud Functional Strategy 2024 – 2027. This includes the vision to work across government to make the UK the world leader in understanding, finding and stopping fraud against the public sector. Our approach aligns with the five principles for public sector fraud and corruption established by the International Public Sector Fraud Forum.

1 There is always going to be fraud: organisations need robust processes in place to prevent, detect and respond to fraud and corruption.

2 Finding fraud is a good thing: if you don't find fraud, you can't fight it. Identifying fraud should be viewed as a positive and proactive achievement.

3 There is no one solution: addressing fraud needs a holistic response incorporating detection, prevention and redress, underpinned by a strong understanding of risk.

4 Fraud and corruption are ever-changing: organisations must be agile and adapt their approach to deal with evolving threats.

5 Prevention is the most effective way to address fraud and corruption: preventing fraud reduces loss and reputational damage, and requires fewer resources than approaches focused on detection and recovery.



We also work closely with the Department for Transport and the Public Sector Fraud Authority to ensure our approach reflects best practice and complies with the Counter Fraud Functional Standard.

Our operating environment

The scale and complexity of HS2 means we must be particularly vigilant in how we manage fraud risk. Following a comprehensive fraud risk assessment in 2025 – 2026, we identified four key themes that shape our strategic focus.

- **Supply chain complexity:** our delivery model involves multiple tiers of suppliers, requiring us to work collaboratively with partners to maintain visibility, oversight and accountability throughout the supply chain.
- **Contract structures:** the nature of our contracts means we must have robust controls in place to proactively identify and manage fraud risks, verify costs and ensure value for money throughout the supply chain.
- **Data and technology:** as fraud methods evolve, we need to harness data and technology more effectively to prevent and detect threats.
- **Culture and awareness:** building a fraud-resilient culture requires ongoing engagement with our workforce and supply chain partners.

Strategic objectives

Our strategy is built on five objectives that address the key themes identified through our fraud risk assessment.

Make our supply chains accountable for tackling fraud

We will work with our joint venture partners and suppliers to establish clear expectations and accountability for counter fraud activities throughout the supply chain. This includes strengthening oversight, sharing intelligence and ensuring that our partners are equipped to identify and report concerns.

Harness technology and data more effectively

We will continue to invest in data analytics capabilities to improve our ability to prevent and detect fraud and error. This includes working to resolve data-sharing challenges and using technology to identify patterns and anomalies that may indicate fraudulent activity.

Proactively prevent and detect fraud

We will implement a structured assurance programme to continually assess fraud risks and test the integrity of costs and controls. This proactive approach complements our reactive investigation work and helps us identify emerging threats before they result in significant loss.

Drive a targeted investigation programme

Where fraud is suspected or identified, we will conduct thorough investigations and take appropriate action. This includes conducting targeted fraud checks and proactive investigations into areas at high risk of fraud, pursuing recovery of funds where possible and ensuring that lessons learned are applied to prevent future incidents.

Build a fraud-resilient culture

We will engage our workforce and partners to ensure that counter fraud is understood as a shared responsibility. This includes regular training, awareness campaigns and clear channels for reporting concerns. We will promote our Speak Out policy and ensure that people feel confident raising issues without fear of consequences.

Implementing the strategy

Three enabling behaviours will help us to achieve our objectives:

- 1 **Collaboration:** we will strengthen collaboration with joint venture partners, suppliers and government stakeholders. This includes sharing best practice, intelligence and lessons learned, as well as continuing to meet similar organisations and working closely with the Department for Transport and Public Sector Fraud Authority.
- 2 **Innovation:** we will continue to develop our use of data analytics and explore new technologies to enhance our counter fraud capabilities. As fraud methods evolve, we must be innovative in how we respond.
- 3 **Outcome-driven behaviours:** we will focus on delivering measurable results, holding ourselves accountable for progress against clear targets. This includes monitoring our return on investment in counter fraud activities.

Action plans

Recognising that fraud is constantly evolving, we will introduce annual action plans throughout 2026/27, 2027/28 and 2028/29. These will set out specific activities aligned to our strategic objectives and be reviewed and updated each year.

We will adopt a structured assurance programme to continually update our fraud risk assessment and identify emerging risks. This will complement our investigation work with targeted, risk-based reviews.

Supporting policies

The strategy is supported by a suite of related policies and procedures, including our Speak Out Policy, Gifts and Hospitality and Conflicts of Interests Policy. Together, these documents establish the roles, responsibilities and accountability structures for counter fraud activities across HS2 Ltd.

Meeting our responsibility

Our zero-tolerance approach to identified fraud, bribery and corruption is a shared responsibility, running through every level of HS2 and our supply chain. This document summarises the steps we are taking. Progress against the overall strategy will be monitored and reported annually to the HS2 Ltd board. We will also assess our performance against the Counter Fraud Functional Standard, take actions, and address any areas for improvement, as we work towards our mission and objectives.



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