REPORT of
DIRECTOR OF FINANCE

to
STRATEGY AND RESOURCES COMMITTEE
23 JULY 2026

ANTI-CORRUPTION POLICY SUITE

1. PURPOSE OF THE REPORT

1.1 For Members to consider the following updated Policies, which together form the Anti-Corruption Policy Suite:

- **Anti-Money Laundering Policy** at **APPENDIX A,** which updates and replaces the Council's existing policy.
- **Anti-Bribery and Corruption Policy** at **APPENDIX B,** which updates and replaces the Council's existing policy.
- **Anti-Fraud Policy** at **APPENDIX C,** which updates and replaces the Council's existing policy.
- **Sanctions and Prosecutions Policy** at **APPENDIX D,** which updates and replaces the Council's Benefit Counter Fraud policy.
- **Whistleblowing Policy** at **APPENDIX E,** which replaces the Council's existing policy.

2. RECOMMENDATIONS

That the draft Anti-Corruption Policy Suite, as set out in **APPENDICES 1** - **5** to this report, be agreed.

- Anti-Money Laundering Policy (**APPENDIX A**)
- Anti-Bribery and Corruption Policy (**APPENDIX B**)
- Anti-Fraud Policy (**APPENDIX C**)
- Sanctions and Prosecutions Policy (**APPENDIX D**)
- Whistleblowing Policy (**APPENDIX E**)

3. SUMMARY OF KEY ISSUES

3.1 The Council's anti-bribery, corruption and fraud policies should be reviewed every three years or if legislation changes significantly to ensure that they are current and meet the needs of the Council.

3.2 An Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy and Bribery Act Policy were agreed by the Council's Strategy and Resources Committee on 20 July 2023 (Minute No. 173 refers). A Benefit Counter Fraud policy was approved by the Council's Finance and Corporate Services Committee in 2012. A Whistle blowing . >

3.3 UK Government defines corruption as “Corruption is the abuse of entrusted power for private benefit that usually breaches laws, regulations, standards of integrity and/or standards of professional behaviour.”

3.4 In the past six years there have been no cases of proven fraud although small, unquantified, numbers of potential frauds cases have been investigated during that same period. Policies / procedures ensure that there are robust processes and guidance in place to reduce the risks of corruption and financial fraud to Maldon District Council.

3.5 These are the six principles of adequate procedures:

- **Proportionate Procedures**: Anti-bribery policies should be proportionate to the risks faced and the scale of the business.
- **Top-level Commitment**: Senior management must foster a culture where bribery is unacceptable.
- **Risk Assessment**: Regular assessment of internal and external risks of bribery.
- **Due Diligence**: Conducting due diligence on persons or entities performing services on behalf of the company to mitigate risks.
- **Communication and Training**: Ensuring anti-bribery policies are understood throughout the organisation.
- **Monitoring and Review**: Auditing and reviewing procedures to ensure they are effective and identifying improvements

3.6 The policies being reviewed work alongside IT policies and processes protecting the Council from cyber-attacks, staff policies stating employee and manager obligations and service specific guidance.

3.7 This review was completed by the Head of Revenues and Benefits, the Director of Finance (Section 151 Officer) and the Director of Legal and Governance (Monitoring Officer) with advice / support from other Local Authorities including future Mid Essex partners*, and the Council’s Senior Leadership Team (SLT) and Senior Management Team (SMT) reviewed the draft policies.

4. CONCLUSION

4.1 To ensure that Anti-fraud and corruption arrangements are appropriately reviewed and approved for use the Committee is asked to approve the attached policies.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 **Delivering good quality services**

5.1.1 Ensuring systems and processes are in place to prevent and combat fraud enable the effective delivery of services.

6. IMPLICATIONS

(i) **Impact on Customers** – Safeguarding Council finances, identifying and dealing with fraudulent activities.

(ii) **Impact on Equalities** – None.

(iii) **Impact on Risk (including Fraud implications)** – Reduces and provides a framework for prevention and management of fraud risk.

(iv) **Impact on Resources (financial)** – Having a policy suite designed to minimise risks protects public finance.

(v) **Impact on Resources (human)** – Activities are managed within existing resource.

(vi) **Impact on Devolution / Local Government Reorganisation** – Policies will be aligned in due course.

Background Papers:

UK Anti-Corruption Strategy 2025

Economic Crime and Corporate Transparency Act 2023

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