

To: Audit & Governance Committee
Date: 7 July 2026
Report of: Interim Group Finance Director (Section 151 Officer)
Title of Report: Review of Anti-Bribery, Fraud and Corruption Policy

Summary and recommendations	
Decision being taken:	To approve the updated Anti-Bribery, Fraud and Corruption Policy (Version 8) following its scheduled review, and to approve the minor amendments made.
Key decision:	No
Cabinet Member:	Councillor Ed Tuner, Deputy Leader (Statutory) and Cabinet Member for Finance and Asset Management
Corporate Priority:	Well-run Council
Policy Framework:	None

Recommendation(s): That the Audit and Governance Committee resolves to:
1. Approve the updated Anti-Bribery, Fraud and Corruption Policy, as attached at Appendix 1.

Information Exempt from Publication
Not applicable

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Updated Anti-Bribery, Fraud and Corruption Policy (V8)	No

Introduction and background

1. The Anti-Bribery, Fraud and Corruption Policy sets out the Council's commitment to the prevention and detection of bribery, fraud and corruption, and provides guidance for officers and members on their responsibilities. The policy is periodically reviewed to ensure it remains up-to-date. It was last reviewed in June 2023 (Version 7).
2. A routine scheduled review has now been completed (due June 2026). The policy has been found to be operating effectively and remains fundamentally sound. Only minor amendments are needed to update references and ensure continued legal compliance. These non-material changes do not alter the policy's intent or scope.
3. The key updates made are:
 - a. Statutory references: The policy now cites current legislation, including the Accounts and Audit (England) Regulations 2015 (superseding the earlier 2011 regulations cited previously).
 - b. New "failure to prevent fraud" offence: A brief acknowledgment has been added regarding the Economic Crime and Corporate Transparency Act 2023 which introduced a new corporate offence of failing to prevent fraud (effective 2025).
 - c. Clarity and context: Wording has been refined in places to improve clarity and ensure focus on the Council's functions.
4. All changes are low-level and administrative, ensuring the policy remains up-to-date. The Council's overall anti-fraud approach (zero tolerance, responsibilities, reporting procedures) remains unchanged. No public consultation was required for this internal policy update.

Alternative Options Considered

5. Do nothing – The Committee could decide not to approve the updated policy and continue with the June 2023 version. This is not recommended, as it would leave some legislative references outdated and omit mention of a new statutory duty. Approving the updated policy ensures the Council's anti-fraud framework remains current and clearly documented.

Implications of Local Government Reorganisation

6. The Council is due to be abolished as part of local government reorganisation, with new unitary authorities expected to come into effect from April 2028. The Anti-Bribery, Fraud and Corruption Policy has been reviewed on a routine basis and will be carried into the new authority or authorities with a view to being replaced soon after formation. Approval of the updated policy is therefore consistent with government guidance on decision-making ahead of reorganisation and ensures appropriate governance arrangements remain in place for the remainder of the Council's existence.

Other implications

7. There are no consultation, health and safety, human resources, sustainability, environmental or crime and disorder implications arising from this report. The policy relates to internal governance arrangements and does not impact on service delivery or external stakeholders.

Financial implications

8. None. The updated policy does not impose additional costs. It continues to support effective financial governance by deterring fraud and protecting public funds, but this is part of ongoing operations, not a new financial commitment.

Legal issues

9. There are no legal implications arising directly from this report. The Audit & Governance Committee has authority to approve this internal governance policy; no further approval is required. EG/13715/040626)

Level of risk

10. Low. The risk of not updating the policy would be minor compliance gaps or confusion (e.g., referencing superseded regulations). By approving the updated policy, the Council maintains a robust and legally up-to-date anti-fraud stance. There is no significant risk in adopting the changes, which are clarificatory in nature.

Equalities impact

11. None identified. This policy applies equally to all Council staff and members and concerns internal governance rather than service provision. The minor changes do not affect any particular group. An Equality Impact Assessment is not required for this internal policy review.

Conclusion

12. The updated Anti-Bribery, Fraud and Corruption Policy reflects a routine refresh that keeps the Council's approach in step with current law and best practice. Approving this updated policy will reaffirm the Council's commitment to high standards of integrity and effective fraud prevention for the remaining life of the Council.

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Background Papers: None
