

By: James Flannery – Counter Fraud Manager

To: Governance and Audit Committee – 19<sup>th</sup> March 2024

Subject: **Policy Review:  
Anti-Money Laundering Policy  
Anti-Bribery Policy  
Anti-Fraud and Corruption Strategy**

Classification: Unrestricted

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### **Summary:**

This report details:

- Updates to key policies following a review against changes in legislation and guidance.
- Draft Action Plan to ensure relevant procedures are in place to prevent fraud being committed by KCC

### **Recommendation: To agree amendments to the Policies**

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### **Introduction**

- 1.1 As part of Internal Audit & Counter Fraud corporate service, the biennial review of key Policies has been conducted..
- 1.2 The following provides a summary of changes to each of the policies, with the actual amended Policies attached as Appendixes:

#### **Policy**

#### **Key updates**

Anti-Money Laundering Policy  
**Appendix 1**

No changes in legislation or guidance have been identified as part of this policy review.

The assessed risk is still low due to the low amount of cash Kent County Council receives that are from known cash income sources and low volumes and low amounts of refunds being made.

There have been some minor amendments to only have the position within the Council of the Money Laundering Officer and Deputy Money Laundering Officer rather than name, email address and telephone number. It is recommended this Policy is reviewed every two years or when there is a relevant change in legislation/ guidance whichever is sooner.

Anti-Bribery Policy  
**Appendix 2**

No changes in legislation or guidance have been identified as part of this policy review.

Updates to the Top Level Commitment to outline the Corporate Directors responsibility on ensuring compliance with the policy and the need to assess and mitigate bribery risks in their area.

No changes are required, it is recommended this Policy is reviewed every two years or when there is a relevant change in legislation/ guidance whichever is sooner.

Anti-Fraud &  
Corruption Strategy  
**Appendix 3**

Updated to reflect the failure to prevent offence as a risk to KCC.

Updated terminology to reflect the change of Head of Paid Service to Chief Executive Officer

Add requirement for management to capture relevant fraud and error risks within their Directorate/ service risk registers.

Draft - Failure to  
Prevent Action  
Plan  
**Appendix 4**

A draft Action Plan to start identifying the relevant actions needed to ensure relevant procedures are in place to help prevent fraud being committed by KCC.

## **Recommendations**

1.3 To agree and approve the updates to the Policies.

1.4 To note the Draft Failure to Prevent Action Plan.

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