

Anti-Fraud Policy

This policy tells staff and volunteers what to do if they think a fraud is happening at our Charity. This policy also informs staff and volunteers of their responsibilities to maintain an anti-fraud culture at our Charity.

The policy applies to all staff and volunteers

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1. Introduction

This policy tells staff and volunteers what to do if they think a fraud is happening at our Charity. This policy also informs staff and volunteers of their responsibilities to maintain an anti-fraud culture at our Charity.

2. Who does this policy apply to?

This policy applies to all:

- **staff**, including permanent and temporary colleagues, as well as colleagues on fixed term contracts; and
- **volunteers**, trustees and people on student placements

3. Anti-Fraud Policy

What is Fraud

The term Fraud is used to describe a range of activities, including deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. The source of the fraud may be internal or external to our Charity.

Fraud involves the intention to deceive a person or organisation in order to obtain an advantage, avoid an obligation or cause loss.

Our Charity's attitude to fraud

Our Charity takes the most serious view of any attempt to commit fraud by members of staff, volunteers, contractors, their employees and agents acting on behalf of our Charity, and others (whether internal or external to our organisation). Staff involved in fraud of any kind will be subject to disciplinary action, including prosecution, if appropriate. Our Charity treats attempted fraud as seriously as accomplished fraud.

Responsibilities

Trustees

The Trustees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of our Charity's policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that our Charity faces. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk is seen in the context of the management of this wider range of risks.

The Executive Director, Finance

Overall responsibility for managing the risk of fraud has been delegated to the Executive Director, Finance. This Director's responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key Charity's objectives;
- Establishing an effective fraud response plan;
- The design of an effective control environment to prevent fraud;
- Establishing appropriate mechanisms for reporting fraud risk issues; and reporting significant incidents of fraud or attempted fraud to the Trustees;
- Liaising with our Charity's appointed Auditors (Internal and External);
- Ensuring that all staff are aware of our Charity's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

Executive Directors' Team

The Executive Directors' Team is responsible for:

- Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;
- Preventing and detecting fraud as far as possible;
- Assessing the types of risk involved in the operations for which they are responsible;
- Reviewing the control systems for which they are responsible regularly;
- Ensuring that controls are being complied with and their systems continue to operate effectively; and
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

Staff and volunteers

Every member of staff, trustee or volunteer is responsible for:

- Acting honestly in the use of our Charity's resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves in accordance with the seven principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting their manager when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Co-operating fully with any internal checks, reviews or fraud investigations.

Fraud Response Plan

We have a Fraud response plan, which provides guidance on the actions to be taken in the event of a fraud.

The Fraud Response Plan and this Policy can be found on our intranet. All staff, trustees and volunteers should familiarise themselves with both this Anti-Fraud Policy and our Fraud Response Plan.