


Policy No: 03-1015	Authorised: 	Date: 04/02/2020
FRAUD & CORRUPTION POLICY		

This Policy defines the Organisation's procedures for dealing with the prevention and detection of fraud and corruption within its business, and the action to be taken. This Policy should be read in conjunction with Policy No 1014 - "Inducements & Conflict of Interests".

A: POLICY STATEMENT & PHILOSOPHY:

1. The Organisation is opposed to all aspects of fraud and corruption within its operations. This will be demonstrated through measures to prevent fraud and corruption, and identify the action to be taken to investigate whenever fraud and corruption is suspected.
 - a. Fraud and corruption cheats users of our services, and undermines the Organisation's key objective to provide value for money services in an open, honest and accountable way.
 - b. The Organisation will vigorously pursue efforts to recover any losses arising from fraud and corruption, employing legal services and the police where necessary.

B: PREVENTION:


The Organisation will adopt the following key preventative measures to help combat fraud and corruption:

1. At the staff recruitment stage, to identify as far as possible the propriety and integrity of potential employees. This will apply to temporary and permanent staff positions, and also to volunteer workers. Particular attention will be paid to obtaining appropriate references before employment offers are confirmed.
2. Staff training will include confirmation that the following additional policies have been read and understood as part of the Induction Training process:
 - Policy No 1014 - Inducements & Conflict of Interests*
 - Policy No 3506 - Gifts, Gratuities & Bequests to Staff*
3. Through the internal quality and financial auditing systems which includes review and analysis of record-keeping systems. Key objectives will focus upon the following:
 - Challenging the reliability of records.
 - Monitoring adherence to policies, procedures and directives.
 - Attempting to reveal serious system defects which might lead to the perpetration of fraud.
 - Being alert to the possibility of malpractice or corruption, and taking nothing for granted.
 - Maintaining an awareness of the possibility of collusion.
4. Through external auditors who have specific responsibilities for the following:
 - Reviewing the adequacy of the Organisation's financial systems.
 - Arrangements for the prevention and detection of fraud and corruption.

C: DETECTION & ACTION:

When an allegation of fraud and corruption is made, the matter will be referred to the Managing Director or the Proprietor of the Organisation who will take the following action:

1. Collate all relevant evidence, ensuring that it is sound, adequately supported by the facts, has been properly recorded, and is securely filed.
2. Where financial impropriety is involved, and the perpetrator identified, the losses will be quantified and a review

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of the facts will be made by the Managing Director or Proprietor with the view of deciding whether or not to deal with the matter internally, or refer the matter to the police for action. The following factors will be relevant in making this decision:

- The scale of the losses.
 - The duration of the offence(s).
 - How strong the evidence is.
 - The perpetrator's physical condition, and mental state.
 - Any voluntary disclosure, and proposals for making restitution.
 - Whether prosecution would be in the public interest.
 - The deterrent effect of any publicity that would be incurred.
3. If it is decided to handle the matter internally, this will be done in accordance with the Organisation's Disciplinary, Grievance and Appeals Procedure, ref *Policy No 1202*.
 4. If allegations are proven to be unfounded, and were proven to have been made maliciously, then the person making the allegations will be dealt with in accordance with *Policy No 1202*.