

ANTI-FRAUD and ANTI-CORRUPTION POLICY

1. Policy statement

The Trust is committed to the prevention of fraud, bribery and corruption and the promotion of anti-fraud culture.

The culture of the trust is of honesty and is opposed to fraud, bribery and corruption. There is an expectation and the requirement that all individuals and organisation associated in whatever way with the trust will act with integrity and that Trust employees will lead by examples in these areas

The aim of the policy is to :

- Encourage the prevention of fraud and corruption
- Promote the early detection of fraud and corruption
- Clarify the responsibilities of Managing trustees, members and employees
- Explain how suspicions of fraud and corruption can be reported , and
- Summarise the procedure for investigations

This policy is a clear message from trust that it will endeavour to take all the possible steps to prevent and eliminate fraud and corruption. It identifies a clear path for everyone that is associated with the Trust to report any suspicions of fraud and corruption without any fear of discrimination.

2. Definitions

The definitions of some of the key terms used in this Policy are given below:

• Fraud-

Fraud is an act of deception intended for personal gain or to cause a loss to another party.

The general criminal offence for fraud can include:

- a) Deception whereby someone knowingly makes false representation
- b) Or they fail to disclose information.
- c) Or they abuse a position.

Fraudsters are always finding new ways to target individuals and organisations via emails, phone calls, letters etc.

• Corruption



Corruption can be difficult to detect as it usually two or more people entering into secret agreement. The agreement can be to pay a financial inducement for securing favor of some description in return

- **Bribery:** Bribery is the accepting of gifts, money, hospitality and other favors in return for providing of something of value to the briber. The purpose of this policy is to set out the rules that must be followed in this organization to ensure that no bribery occurs
- **Employee:** Every employee of the company (whether employed for part-time or full-time basis)

3. Applicability

This policy applies to all employees and Members of the Trust.

4. Key Responsibilities

The Accounting Manager is responsible for:

- Regular reviewing the Anti-Fraud, Bribery and corruption policy and compliance to ensure it remains effective and relevant to the needs of the Trust
- Ensuring that the policy is brought to the attention of all employees
- Ensuring that staff requirement is carried out in accordance with employment law and to ensure that only honest employees are offered contracts of employment
- Supporting the concept of induction and training particularly for employees involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

Employees of the Trust are responsible for :

- Familiarizing themselves with the types of fraud and dishonesty that might occur within the organization.
- Ensuring that the Trust reputation and assets are protected against fraud.
- Reporting known or suspected fraud.
- Complying with trusts policies and procedures

5. Reporting suspicions

Employees are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns that they may have on these issues where they are associated with the Trust.

Any concerns should be reported immediately in the knowledge that such concerns will be treated in confidence and properly investigated.

6. Fraud Response Plan

All allegations of fraud, loss, financial irregularity, bribery or corruption involving the trust finances and/or assets will be reported to the Managing committee

The managing committee will notify the accounting manager of the matter before investigating the allegations of fraud or corruption.

Where offences are suspected, investigations are carried out establish the facts in a fair and objective manner.

The investigation process will include:

- Securing of all evidence which must retained in its original format
- Interviewing of witnesses
- Taking of statements
- Interviewing of people suspected of being involved
- Liaison with departments or other agencies(including the Police)

Where evidence of fraud or irregularities is found, the Trust will consider taking further action. This may include:

- Referral to the Police , where appropriate, in order for them to consider taking criminal action
- Seeking compensation for all losses incurred.

