



# Anti-Fraud Policy

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## Policy Statement

This document sets out the policy and outline procedures against fraud and other forms of dishonesty, including the steps to be taken where these practices are suspected or discovered.

## Statement of Intent

Autism Bedfordshire will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest. We will not condone any behaviour that falls short of these principles.

## Definitions

**Fraud** – A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The criminal act is the attempt to deceive and attempted fraud is treated as seriously as accomplished fraud.

**Theft** - Dishonestly acquiring, selling or disposing of physical or intellectual property.

**Misuse of equipment** – Deliberately misusing materials or equipment.

**Abuse of position** – Exploiting a position of trust within the organisation.

## Culture

The culture of Autism Bedfordshire is intended to foster honesty and integrity and is underpinned by seven principles of behaviour. These are: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

Trustees, staff and volunteers are expected to act with integrity and without intent to commit fraud against Autism Bedfordshire in any dealings they may have with Autism Bedfordshire.

## Procedures

Autism Bedfordshire has clear routes by which concerns can be raised by trustees, staff and volunteers and by those outside of Autism Bedfordshire. A copy of Autism Bedfordshire's Whistle-blowing Policy is available on request.

## Responsibilities

Responsibilities in relation to the prevention of fraud, theft, misuse of equipment and abuse of position, are as follows:

### *Trustees*

The trustees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of Autism Bedfordshire's policies, aims and objectives in relation to fraud and dishonesty.

### *Chief Executive Officer*

The CEO has overall responsibility for managing the risk of fraud. Responsibilities include:-

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.
- Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified.
- Designing an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for:-
  - Reporting fraud risk issues.
  - Reporting significant incidents of fraud or attempted fraud to the Board of Trustees.
  - Liaising with Autism Bedfordshire's appointed auditors.
  - Ensuring that all staff are aware of Autism Bedfordshire's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud.
  - Ensuring that appropriate anti-fraud training is made available to Directors, staff and volunteers as required.
  - Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

### *Senior Management Team – Children's Services Manager and Adults' Services Manager*

Responsibilities include:-

- 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.
- Regularly reviewing the control systems for which they are responsible.
- Ensuring that controls are being complied with and their systems continue to operate effectively.
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

### *Staff and Volunteers*

Every member of staff is responsible for:-

- Acting with propriety in the use of Autism Bedfordshire'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, for example, because of poor procedures or lack of effective control.
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events.
- Co-operating fully with whoever is conducting internal checks or reviews or fraud investigations.

### **Detection and Investigation**

Whilst having regard to the requirements of data protection legislation, Autism Bedfordshire actively participates in an exchange of information with external agencies on fraud and corruption. It is the alertness of trustees, staff or volunteers and the general public to the possibility of fraud and corruption that leads to detection of financial irregularity.

The Chair of the Board of Trustees must be notified immediately of all financial or accounting irregularities or suspected irregularities or of any circumstances which suggest the possibility of irregularities including those affecting cash, stores, property, remuneration or allowances.

Reporting of suspected irregularities is essential to:

- Facilitate investigation by experienced staff and ensures the consistent treatment of information regarding fraud and corruption.

- When so notified, the Chair will instigate an investigation by appointing a designated officer, auditor or other adviser.
- The designated officer, auditor or other adviser will:
  - Act promptly.
  - Record and ensure the security and confidentiality of evidence.
  - Work closely with senior managers of Autism Bedfordshire and agencies, such as the police and courts to ensure that all issues are properly investigated and reported upon.
  - Ensure maximum recoveries are made on behalf of Autism Bedfordshire and assist the senior managers to implement Autism Bedfordshire's disciplinary procedures; referral to the police will not prohibit or restrict action under the Disciplinary Procedure).
  - Malicious accusations will be the subject of disciplinary action.

### **Training**

An important contribution to the continuing success of an anti-fraud policy and its general credibility, lies in the effectiveness of programmed training of Directors, staff and volunteers throughout the organisation.

Induction and refresher training of all personnel involved in internal control systems ensures that responsibilities and duties are regularly highlighted and reinforced.