

Selsey Community Forum



Anti-Fraud Policy

1. Introduction

This document sets out the policy and procedures of the Selsey Community Forum against fraud and other forms of dishonesty.

It applies to Trustees, staff and volunteers. Anybody associated with the Selsey Community Forum who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

The Selsey Community Forum complies with applicable legislation, including the Fraud Act 2006, the Bribery Act 2010 and with other regulatory requirements and applicable guidance.

2. Statement of intent

Selsey Community Forum 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.

All members of the Selsey Community Forum have a responsibility for putting these principles into practice and for reporting any breaches they discover.

3. Definitions

a) **Fraud**: A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either; a member of the public, someone who works or is a volunteer for the Selsey Community Forum. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud

b) **Theft**: Dishonestly acquiring, using or disposing of physical or intellectual property belonging to the Selsey Community Forum or to individual members of the organisation.

c) **Misuse of equipment**: Deliberately misusing materials or equipment belonging to the Selsey Community Forum for financial or material benefit.

d) **Abuse of position**: Exploiting a position of trust within the organisation for financial or material benefit.

4. Culture

Selsey Community Forum fosters honesty and integrity in its organisation. Trustees, staff and volunteers are expected to lead by example in adhering to policies, procedures and practices. Equally, members of the public, service users and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the Charity.

Trustees are expected to deal promptly, firmly and fairly with suspicions and allegations of fraud or corrupt practice.

5. Responsibilities

In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:

a) Trustees:

The Trustees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of the Charity's policies, aims and objectives.

The system of internal control is designed to respond to and manage the whole range of risks which the 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.

b) The Chairman:

Overall responsibility for managing the risk of fraud has been delegated to the Chairman.

The responsibilities include:

- Undertaking a regular review of the fraud risks associated with key organisational objectives.
- Establishing an effective anti-fraud response plan.
- Establishing appropriate mechanisms for:
 - reporting fraud risk issues
 - reporting significant incidents of fraud or attempted fraud to the Board of Trustees;
- Liaising with the Charity's appointed Auditors.
- Making sure that all staff and volunteers are aware of the Charity's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate action is taken to minimise the risk of frauds occurring in future.

c) Staff/Volunteers:

Every member of staff and volunteer is responsible for:

- Acting with propriety in the use of Charity's resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves with 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 eg. 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
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

6. Detection and Investigation

The Chairman must be notified immediately of all financial or accounting irregularities or suspected irregularities including those affecting cash, stores, equipment, property or remuneration.

Reporting of suspected irregularities is essential for the following reasons:

- Facilitates a proper investigation and ensures the consistent treatment of information regarding fraud and corruption.
- When so notified, the Chair will instigate an investigation by appointing a designated auditor or other advisor.

The designated auditor or other advisor will:

- Deal promptly with the matter.
- Record evidence received.
- Ensure the security and confidentiality of evidence.
- Work closely with the Charity and other 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 the Charity.

7. Review

This policy will be reviewed on an annual basis.

Reviewed and Approved by Trustees: October 2023

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Mike Nicholls, Chair, Selsey Community Forum