

Community Action Hampshire – trading as Action Hampshire

Anti-fraud Policy

Introduction

This policy is concerned with occupational fraud i.e. fraud committed by Community Action Hampshire (Action Hampshire) employees, trustees, volunteers or contractors in the course of their work.

Occupational fraud and abuses fall into four main categories:

1. theft, the misappropriation or misuse of assets for personal benefit;
2. bribery and corruption;
3. false accounting and/or making fraudulent statements with a view to personal gain or gain for another: for example falsely claiming overtime, travel and subsistence, sick leave or special leave (with or without pay);
4. Externally perpetrated fraud against this organisation.

Policies and Principles

Action Hampshire is committed to preventing fraud and corruption from occurring. To achieve this Action Hampshire will:

- develop and maintain effective controls to prevent fraud;
- ensure that if fraud occurs a vigorous and prompt investigation takes place;
- take appropriate disciplinary and legal action in all cases, where justified;
- review systems and procedures to prevent similar frauds;
- investigate whether there has been a failure in supervision and take appropriate disciplinary action where supervisory failures occurred;
- record and report all discovered cases of fraud.

The following policies and principles apply in Action Hampshire:

- Action Hampshire staff or trustees volunteers must have, and be seen to have, the highest standards of honesty, propriety and integrity in the exercise of their duties;
- Action Hampshire will investigate all instances of suspected fraud, impropriety, or dishonest conduct by Action Hampshire staff, trustees, volunteers or external organisations (contractor or client);
- Action Hampshire will take action against any member of staff, trustee or volunteer defrauding (or attempting to defraud) Action Hampshire, or Action Hampshire's staff, trustees, volunteers, clients or contractors;
- Action Hampshire will take action against external organisations defrauding (or attempting to defraud) Action Hampshire, or its staff, trustees, volunteers, clients or contractors in the course of their work;
- Action Hampshire will co-operate fully with an external investigating body;
- Action Hampshire will always seek to recover funds lost through fraud.

Action to be taken in the event of discovery or suspicion of fraud

Staff, trustees or volunteers may report any concerns they may have without fear of prejudice or harassment.

In the event of fraud being discovered or suspected, the matter should be reported immediately to a member of the Senior Management Team or to the Chairman of the Finance Committee. Frauds and allegations of fraud will be logged and investigated by a member of the Senior Management Team staff or trustee independent of the area under suspicion.

The appointed investigator responsibilities will include:

- reporting the matter to the police as soon as is appropriate
- agreeing with CEO or Chairman of the Finance Committee any immediate action required re. individual concerned, with reference to Action Hampshire's Disciplinary Procedure
- carrying out a thorough investigation, with the support of external adviser when necessary;
- gathering evidence, taking statements and writing reports;
- liaising as necessary with the Chairman of the Finance Committee and the Chief Executive where investigations conclude that a fraud has taken place;
- identifying any weaknesses which contributed to the fraud;
- making recommendations for any necessary remedial action.

To carry out these duties the appointed investigator will have unrestricted access to Action Hampshire's officers, trustees, internal and external auditors, and Action Hampshire's legal advisers. Progress on investigations will be reported to the Finance Committee.