

Anti-Fraud Policy

1. Introduction

This document sets out the policy and procedures against fraud and other forms of dishonesty, together with the steps that must be taken where any of these practices is suspected or discovered, which will be reviewed every two (2) years.

It applies to Trustees, staff and volunteers. Anybody associated with the Association 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.

2. Statement of Intent

We 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.

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

3. Definitions & Culture

- **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 Association. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.
- **Theft:** Dishonestly acquiring, using or disposing of physical or intellectual property belonging to the Association or to individual members of the organisation.
- **Misuse of equipment:** Deliberately misusing materials or equipment belonging to the Association.
- **Abuse of position:** Exploiting a position of trust within the organisation.

The Association's culture 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 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.