

ANTI-FRAUD POLICY

Purpose:

This document sets out the policy and procedures of The Women's Organisation and its project partners against all levels of fraud and other forms of dishonesty.

It applies to the following; board members, trustees, associates, contractors, staff and volunteers. Anybody associated with The Women's Organisation and / or our contracted partners 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.

Aim:

The Women's Organisation are committed to and 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 parties involved have a responsibility for putting these principles into practice and for reporting any breaches they discover.

Definitions:

a) Fraud: The term fraud can be used to describe a wide range of misconducts including theft, corruption, embezzlement, bribery, forgery, misrepresentation, collusion, money laundering and concealment of material facts. It involves the deliberate intent to acquire money or goods dishonestly through deception, 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 of the organisation or our contracted partners. 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 organisation or to individual members of the organisation.

c) Misuse of equipment: Deliberately misusing materials or equipment belonging to The Women's Organisation for financial or material benefit.

d) Corruption or Abuse of position: Exploiting a position of trust within the organisation for private financial or material benefit. Conflict of interests exists where the impartial and objective exercise of the official functions of a person are compromised for various reasons including;

- Involving family
- Emotional life
- Political



European Union

European
Social Fund

- National affinity
- Economic interest
- Any other shared interest with, for example, an applicant for or a recipient of EU Funds.

Culture:

Our partnership fosters honesty and integrity in its entire staff. Board members, trustees, associates, and contracted partners, 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 or its partners.

As part of this partnership provides clear routes by which concerns may be raised by board, staff, service users and volunteers. Details of this can be found in the complaints policy.

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

Responsibilities:

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

a) Trustee and Board Members:

The Trustees and Board members of the Women's Organisation and our partners 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 Chief Executive Officer (CEO):

Overall responsibility for managing the risk of fraud has been delegated to the CEO. The day to day responsibility has been delegated to the CFO to act on behalf of the CEO.

Their responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.



- The design of an effective control environment to prevent fraud which is embedded within financial and monitoring procedures.
 - Establishing appropriate mechanisms for:
 - reporting fraud risk issues
 - reporting significant incidents of fraud or attempted fraud to the Board of Director, trustees
 - Liaising with the Charity's appointed Auditors
 - Making sure that all staff are aware of the Charity's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;
 - As an ESF beneficiary will report to the MA (Managing Authority) at the earliest opportunity any fraud or suspected fraud they identify in their project.
 - The ESF beneficiary will co-operate with the MA and DWP/Tresury in the investigation of fraud and related offences.
 - Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future through information and advice.

c) Senior Management Team

The Senior Management Team is responsible for:

- 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;
- Reviewing the control systems for which they are responsible regularly;
- 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.

d) Staff, Associates and Contractors

Every member of staff, associate and contractor 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 e.g. 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.

e) Volunteers

Every volunteer is responsible for:

- Acting with propriety in the use of the 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 e.g. 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.

Review:

This policy will be reviewed by The Women's Organisation, Deputy CEO by 25th July 2021 as part of the annual review cycle or sooner if necessary.

