



ANTI-FRAUD POLICY

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1 INTRODUCTION

This document sets out the policy and procedures of Tain YMCA against fraud and other forms of dishonesty. This policy document has been developed using advice provided by the Fraud Advisory Panel, Charity Commission and OSCR.

It applies to Trustees, staff and volunteers. Anybody associated with Tain YMCA 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 under our Disciplinary Procedures and could result in dismissal.

For the purpose of this policy the Tain and North Highland YMCA SCIO is shortened to Tain YMCA and the Senior Youth and Community worker is shortened to SYCW

2 POLICY STATEMENT

Tain YMCA is committed to the prevention of fraud and the promotion of an anti-fraud culture.

Tain YMCA operates a zero-tolerance attitude to fraud and requires staff, trustees and volunteers to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud.

Tain YMCA will investigate all instances of actual, attempted and suspected fraud committed by staff, trustees, volunteers, consultants, suppliers and other third parties and will seek to recover funds and assets lost through fraud. Perpetrators will be subject to disciplinary and/or legal action.

Tain YMCA has established procedures to encourage staff, Trustees or volunteers to report actual, attempted or suspected fraud and/or other forms of illegal activity without fear of reprisal.

The Board of Tain YMCA will be introducing a Financial Procedures Handbook for all Staff, trustees and volunteers

This policy is endorsed and supported by the Board of Tain YMCA.

3 **DEFINITION OF FRAUD AND FRAUDULENT ACTIVITIES**

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 Tain YMCA. 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 YMCA Scotland or to individual members of the organisation.

Misuse of equipment: Deliberately misusing materials or equipment belonging to Tain YMCA.

Abuse of position: Exploiting a position of trust within the organisation.

Individuals can be prosecuted under Scots Law if they make a false representation, fail to disclose information or abuse their position.

4 **KEY RESPONSIBILITIES**

The Board is responsible for:

- Protecting Tain YMCA resources, ensuring that the assets of the charity are not put at risk
- Ensuring proper financial controls are in place
- Entrusting the Executive Committee meets regularly to ensure proper monitoring of Tain YMCA finances including financial procedures and risk management.

The Treasurer and Senior Youth and Community worker are responsible for:

- Developing, implementing and maintaining adequate systems of internal control to prevent and detect fraud.
- Regularly reviewing Tain YMCA anti-fraud policy statement and compliance to ensure it remains effective and relevant to the needs of the business.
- Investigating all allegations of fraud and commencing disciplinary and/or legal action where appropriate.
- Reporting to the Executive Committee on all aspects of fraud risk management.

Staff are responsible for:

- Familiarising themselves with the types of fraud and dishonesty that might occur within their areas of responsibility
- Monitoring compliance with internal controls and agreed policies and procedures.
- Notifying the SYCW or Chairperson of any indications of known or suspected fraudulent activity.
- Ensuring that Tain YMCA's reputation and assets are protected against fraud.
- Assisting in the investigation of suspected fraud.

5 REPORTING SUSPICIONS

Staff must report concerns about actual, attempted or suspected fraud to the SYCW or Chairperson.

Staff should not attempt to investigate any fraud themselves.

The Public Interest Disclosure Act 1998 (PIDA) protects employees who raise concerns about certain matters of public interest in good faith. Staff can obtain free independent advice from the charity Public Concern at Work (Tel: 0202 404 6609; Email whistle@pcaw.org.uk)

A copy of the Whistleblowing Policy is available.

6 FRAUD RESPONSE

Tain YMCA is establishing guidelines for the immediate actions to be taken in the event of a fraud being discovered or suspected. It covers reporting and recording requirements, securing evidence and preventing further losses, and the investigation process. This will be

A Fraud Response Plan is being drawn up by the Board

Responsibility for Policy –

Operational Practice: SYCW

Executive Responsibility: Tain YMCA Executive Committee

ACCEPTED AS ANTI-FRAUD POLICY BY THE EXECUTIVE COMMITTEE AT ITS MEETING ON

SIGNED _____ Chairman

SIGNED _____ **SYCW**

This policy will be reviewed at 18 month intervals.