



ANTI-FRAUD

Purpose

The purpose of this policy is to ensure that all persons to which this policy applies understand what constitutes as fraud, York Childcare's (YC) attitude and approach to it, and what is expected of them in relation to the prevention and reporting of fraud.

Scope

The anti-fraud policy applies to any fraud, or suspected fraud, involving employees (whether full or part-time), trustees, volunteers, beneficiaries and external parties, including contractors, consultants and companies doing business with YC.

Responsibility

All parties to whom this policy applies have a responsibility to assist in the prevention and detection of fraud perpetrated against YC:

- Operating and monitoring the systems of internal controls which promote the prevention of fraud
- Detection, including being alert to the possibility that unusual events or transactions could be indicators of fraud
- Assisting in the investigation of fraud
- Management of fraud risk
- Reporting all suspicions of fraud and situations that could allow a fraud to be perpetrated

The General Manager retains ultimate responsibility for the anti-fraud framework within York Childcare.

Definition

Fraud is an intentional act of deceit to obtain or attempt to obtain an unjust/illegal advantage, for example to make a gain (financial or otherwise), to avoid an obligation or to cause loss to another party.

For the purpose of the anti-fraud policy, the term 'fraud' includes attempted fraud.

For the purpose of this policy, fraud includes, but is not limited to, the following examples:

- Theft, misappropriation or unauthorised use of YC time, funds or property assets
- Accepting or offering kickbacks or bribes for the preferential treatment, for example in the supplier-section or work-allocation processes
- Deliberately creating or manipulating false or misleading financial or non-financial information or records, or concealing material facts (for example submission of a false CV)
- Knowingly submitting fraudulent receipts or falsifying an expense report.

Reporting Procedures

Concerns should be raised directly with a line manager, in the event an individual is not comfortable to report to this person they should report to the General Manager.

Individuals should not discuss the matter with colleagues or other parties, or investigate the matter themselves, nor should they confront the individual.



Protection of whistleblowers

This charity is committed to ensuring that all parties to whom this policy applies can raise a concern relating to fraud or suspicions of fraud without fear of victimisation.

Where reports are made in good faith, YC will ensure as far as possible that employees or others who make them may do so without any fear of any adverse consequences

Where allegations are clearly false or made with malicious intent, the person(s) responsible for making such allegations may be subjected to disciplinary or other appropriate action.

Investigations and resulting action

YC commits to investigate all frauds that are discovered or suspected. Every case of attempted, suspected or proven fraud will be thoroughly investigated. Cases will be dealt with appropriately without regard to the position held or length of service of the individual(s) concerned, or their relationship with York Childcare.

The investigation will be carried out by appropriately-skilled person(s), in line with YC's fraud response plan.

Where the issue is one of suspected fraud, no person should attempt to conduct their own investigations. A witness or suspect will be expected to co-operate.

All investigations will be conducted in accordance with the laws of natural justice and in consultation with human resources department and legal advice.

Enforcement

Any individual who is under investigation for suspected or discovered fraud may be suspended, pending the outcome of the investigation.

Where the allegations are substantiated, disciplinary action, up to and including termination of employment, may be taken.

Where the allegations are substantiated, any other party to whom this policy applies may have their contract with YC terminated and/or appropriate action may be taken against the individual(s) concerned, and legal redress may be sought.

Implications of non-compliance

Non-compliance with the anti-fraud policy by employees may be treated as a disciplinary matter.

Non-compliance with the anti-fraud policy by any other party to whom it applies, may result in a recommendation to terminate their contract or involvement with YC or terminate the engagement of the individual(s) found to be in breach if the policy.

Confidentiality

YC treats all information received confidentially. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct to protect YC from civil liability.



Revision

This policy shall be reviewed on a regular basis. Staff wishing to receive clarification on this policy or suggest improvements should contact the policy owner or any other member of the management board whom they perceive they can assist or seek assistance from.