



## **ANTI-FRAUD POLICY**

### **Introduction**

This document sets out the policy and procedures of SNAPS YORKSHIRE CIO against fraud and other forms of dishonesty.

It applies to employees, contractors, volunteers and Trustees. Anybody associated with SNAPS 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.

### **Statement of Intent**

SNAPS 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 SNAPS have a responsibility for putting these principles into practice and for reporting any breaches they discover.

### **Definitions**

- a) *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 SNAPS. 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 SNAPS or to individual members of the organisation.
- c) *Misuse of equipment*: Deliberately misusing materials or equipment belonging to SNAPS for financial or material benefit.
- d) *Abuse of position*: Exploiting a position of trust within the organisation for financial or material benefit.



## **Culture**

SNAPS fosters honesty and integrity in its entire staff, trustees and volunteers. 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 to commit fraud against the Charity.

As part of this, SNAPS will provide clear routes by which concerns may be raised by Trustees, staff and volunteers. Details of this can be found in the SNAPS Staff Handbook.

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) Trustees*

The Trustees 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 now and may face in the future.

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) Chief Executive*

Overall responsibility for managing the risk of fraud has been delegated to the Chief Executive:

Ensuring that an adequate system of internal control exists and that controls operate effectively;



Preventing and detecting fraud as far as possible;

Assessing the types of risk involved in the operations of the charity;

Reviewing the control systems annually;

Ensuring that controls are being complied with and systems continue to operate effectively;

Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

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

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;

Ensuring that appropriate anti-fraud training is made available to Trustees, staff and volunteers as required; and

Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

The Chief Executive has delegated the following to the Finance Manager:

Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified.

The design of an effective control environment to prevent fraud.

Establishing appropriate mechanisms for:

reporting fraud risk issues

reporting significant incidents of fraud or attempted fraud to the Board of Trustees;

Liaising with the Charity's appointed Independent Examiner.

*c) Staff*

Every member of staff is responsible for:



Co-operating 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.

*d) 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.



**SNAPS YORKSHIRE CIO**  
**ANTI-FRAUD POLICY**  
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