



Anti-Fraud Policy

Introduction

This policy sets out Anti-Tribalism Movement's zero tolerance position towards fraud and other forms of dishonesty, together with the steps that must be taken where any of these practices are suspected or discovered. The policy applies to all staff, volunteers board members and any person or organisation acting on behalf of Anti-Tribalism Movement.

Principles

Anti-Tribalism Movement continually strives to ensure that it operates in a legal and ethical manner and that its decision making, and all financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably all sitting firmly within our charitable objectives as well as our Mission Statement, Values and Goals. We will not condone any behaviour that falls short of these principles.

Each member of staff, volunteer board member or any person or organisation acting on behalf of Anti-Tribalism Movement has a responsibility for putting these principles into practice. They should report any breaches they discover in line with this policy as a failure to report places that person, in the eyes of the law, in the same category as the person who commits, or attempts to commit, fraud, theft or any other dishonesty.

Anti-Tribalism Movement will investigate all reported instances of actual, attempted or suspected fraud involving anyone connected with, or supplying goods or services to, Anti-Tribalism Movement.

We will seek to recover funds and assets that may have been lost as a result of the fraud and may take appropriate disciplinary action against an individual or individuals, up to and including dismissal. Where appropriate we will work with police and other relevant bodies such as our external auditors or the Charity Commission as examples.

Definitions

The UK Fraud Act 2006 updated legislation and case law and defines four different ways of committing an act of fraud:

- False representation – dishonestly making a false representation to another person (such as a donor or partner), and by doing so makes a gain for themselves or someone else, or causes another person to be exposed to a risk of, or actual, loss. Linked to this is obtaining services dishonestly which is an offence under section 11, where someone dishonestly obtains services for
- themselves or someone else and avoids or intends to avoid paying for them in full or in part.
- Failure to disclose information – dishonestly failing to disclose to another person or organisation information which one is under a legal duty to disclose, and by failing to disclose the information, to make a gain for themselves or someone else, or to cause another person or organisation to be exposed to a risk of, or actual, loss.
- Abuse of position – when a person who occupies a position in which they are expected to safeguard, or not to act against the financial interests of another person, dishonestly abuses that position, and intends, by means of the abuse of that position to make a gain for themselves or someone else, or to cause another
- person to be exposed to a risk of, or actual, loss. A person may be regarded as having abused their position even though their conduct consisted of an omission rather than a deliberate act.
- Possession, making and supplying articles for use in frauds – examples of this are counterfeit goods presented as genuine or forged credit cards or the equipment to make forged credit cards.

Initial guidance if you suspect a fraud.

A fraud may be uncovered in a variety of ways, from your own observations, someone from inside or outside of Anti-Tribalism Movement reporting concerns, ongoing controls throwing up a discrepancy, internal review or external audit discovering a problem, or external regulators and inspectors finding something. It is important for all members of staff, volunteers or trustees to know how to deal with their suspicions.

Things to do:

- Stay calm – remember you are a witness not a complainant.
- Write down your concerns immediately – make a note of all relevant details such as what was said in phone or other conversations, the date, the time and the names of anyone involved.
- Consider the possible risks and outcomes of any action you take.
- Make sure your suspicion is supported by facts, don't just make allegations.

Things not to do:

- Do not become a private detective and personally conduct an investigation or interviews.
- Do not approach the person involved (this may lead to him/her destroying evidence).
- Do not discuss your suspicions or case facts with anyone other than those persons referred to below unless specifically asked to do so by them.
- Do not use the process to pursue a personal grievance.

Some things to remember:

- You may be mistaken or there may be an innocent or good explanation – this will come out in the investigation.
- Anyone who may be accused of being involved in committing a fraud is innocent, until proven otherwise, and should be treated as such.
- The process may be complex, and you may not be thanked immediately, and the situation may lead to a period of disquiet or distrust in Anti-Tribalism Movement despite your having acted in good faith

Reporting your suspicions

The following reporting lines are to be used regardless of the potential magnitude of the fraud, which it is always difficult to quantify at an early stage. Report your suspicions as below:

Your line manager

Generally, this should be your first reporting point. Fraud prevention is everyone's responsibility however your line manager will know the systems, the people, Anti-Tribalism Movement and what might be at risk. They should know whom to bring in and the next steps that should be followed and are detailed below.

A senior manager or member of the Executive Management Committee

If you think your manager might be involved in the fraud or if you feel they have not taken your concerns seriously, then you should go to their line manager or member of the Executive Management Committee.

Fraud reporting email/intent.

If you want to be assured of absolute confidentiality or wish to remain anonymous, you can report your concerns directly to the Managing Director by email to Bishara.mohamud@theatm.org