

Fraud & Malpractice Policy



Policy Statement

The organisation requires all staff at all times to act honestly and with integrity and to safeguard the resources for which they are responsible. Fraud is an ever-present threat to these resources and hence must be a concern to all members of staff. The purpose of this statement is to set out responsibilities with regard to the prevention of fraud.

What is Fraud?

No precise legal definition of fraud exists; many of the offences referred to as fraud are covered by the Theft Acts of 1968 and 1978 and the Forgery & Counterfeiting Act 1981. The term is used to describe such acts as theft, deception, bribery, forgery, corruption, false accounting and conspiracy to commit these offences. For practical purposes fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.

The organisation should be responsible for: -

- Developing and maintaining effective controls to prevent fraud
- Carrying out vigorous and prompt investigations if fraud occurs
- Taking appropriate legal and/or disciplinary action against perpetrators of fraud
- Taking disciplinary action against supervisors where supervisory failures have contributed to the commission of the fraud

Managers should be responsible for: -

- Identifying the risks to which systems and procedures are exposed
- Developing and maintaining effective controls to prevent and detect fraud
- Ensuring that controls are being complied with

Individual members of staff are responsible for: -

- Acting with propriety in the use of official resources and in the handling and use of corporate funds whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers

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- Reporting details immediately to (their line manager or next most senior manager) if they suspect that a fraud has been committed or see any suspicious acts or events



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