



Caring and Sharing Rochdale

Anti-Fraud Policy

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1. Introduction

1.1. Purpose

Caring and Sharing Rochdale is committed to upholding the highest standards of ethics, integrity, and compliance with legal and regulatory requirements. The purpose of this Anti-Fraud Policy is to outline our commitment to preventing, detecting, and responding to fraudulent activities within our organisation. This policy serves as a guide for all employees, volunteers, board members, partners, and suppliers to ensure that our operations are conducted with honesty and transparency.

1.3. Scope

This Anti-Fraud Policy applies to all individuals associated with Caring and Sharing Rochdale, including but not limited to employees, volunteers, board members, partners, and suppliers. It encompasses all activities, transactions, and interactions undertaken by or on behalf of our organisation.

2. Definition of Fraud

Fraud is defined as any intentional act or omission aimed at deceiving others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. This includes, but is not limited to:

- Misrepresentation of financial information
- Theft or misappropriation of assets.
- Falsification of records or documentation.
- Bribery or corruption.
- Conflict of interest not disclosed.
- Unauthorised use of organisational resources.
- Embezzlement or kickbacks.
- Manipulation of financial statements or reports.
- Fraudulent fundraising activities.

Any other dishonest or unethical behaviour intended to obtain personal or organisational benefit at the expense of Caring and Sharing Rochdale.

3. Policy Statement

Caring and Sharing Rochdale maintains a zero-tolerance stance on fraud in any form. We are committed to preventing, detecting, and responding promptly and appropriately to any instances of fraudulent activity within our organisation.

We emphasise the importance of fostering a culture of honesty, integrity, and transparency among all individuals associated with our organisation. We expect all employees, volunteers, board members, partners, and suppliers to adhere to the highest ethical standards in their conduct and decision-making.

To achieve our objectives, we will do the following:

1. Promote awareness and understanding of this Anti-Fraud Policy among all stakeholders.
2. Establish clear procedures and controls to prevent and detect fraudulent activities.
3. Encourage the reporting of suspected or actual fraud through accessible and confidential channels.
4. Investigate all reports of fraud promptly and impartially, taking appropriate disciplinary and legal action as necessary.
5. Implement corrective measures to address weaknesses in our systems or processes identified through fraud investigations.
6. Cooperate fully with law enforcement authorities and regulatory agencies in the investigation and prosecution of fraudulent activities.

4. Responsibilities

4.1. Employees

- All employees are responsible for adhering to the organisation's policies and procedures and conducting themselves with honesty and integrity.
- Employees must promptly report any suspected or observed fraudulent activities to their immediate supervisor or designated reporting channels.
- Employees must cooperate fully with any investigations into suspected fraud and provide accurate and truthful information.

4.2. Management

- Management is responsible for establishing and maintaining effective internal controls to prevent and detect fraud.
- They must ensure that employees receive appropriate training on fraud prevention and detection.
- Management should lead by example, demonstrating a commitment to ethical conduct and zero tolerance for fraud.
- They must promptly investigate any reports of suspected fraud and take appropriate disciplinary action as necessary.

4.3. Board Members

- The board of directors is responsible for providing oversight of the organisation's anti-fraud efforts.
- They must ensure that adequate resources are allocated to fraud prevention and detection activities.
- Board members should review and approve the organisation's Anti-Fraud Policy and periodically assess its effectiveness.
- They must take appropriate action in response to any reports of suspected fraud and ensure that corrective measures are implemented.

4.4. Reporting Suspected Fraud

- Caring and Sharing Rochdale is committed to ensuring that all individuals feel comfortable reporting suspected fraud without fear of retaliation.
- Confidential reporting channels, such as a designated hotline or email address, will be established to facilitate the reporting of suspected fraud.
- Retaliation against individuals who report suspected fraud in good faith is strictly prohibited and will result in disciplinary action.

5. Fraud Prevention

5.1. Internal Controls

- Caring and Sharing Rochdale will implement and maintain robust internal controls to mitigate the risk of fraud. This includes segregation of duties, regular reconciliation of financial records, and approval processes for transactions.
- Access to sensitive financial information and assets will be restricted to authorised individuals, and regular reviews of access permissions will be conducted.

5.2. Audits and Risk Assessments

- Regular internal audits and risk assessments will be conducted to identify areas of vulnerability to fraud.
- The results of audits and risk assessments will be used to enhance existing controls and procedures to minimise the risk of fraud.

5.3. Vetting of Employees, Volunteers, and Partners

- Caring and Sharing Rochdale will implement thorough screening procedures for all employees, volunteers, and partners, including background checks and reference checks.
- All individuals with access to sensitive information or assets will be required to undergo additional vetting processes.

6. Detection

6.1. Monitoring Mechanisms

- Caring and Sharing Rochdale will implement a variety of monitoring mechanisms to detect potential instances of fraud.
- This includes regular review and analysis of financial transactions, employee expenses, vendor invoices, and other relevant documentation.
- Management will conduct periodic assessments of internal controls and procedures to identify weaknesses or areas of vulnerability to fraud.

6.2. Role of Audits

- Internal and external audits will be conducted on a regular basis to provide independent assessments of the organisation's financial controls and processes.
- Audit findings and recommendations will be used to strengthen internal controls and minimise the risk of fraud.

- Management will ensure that audit reports are promptly reviewed and appropriate actions are taken to address any identified deficiencies.

7. Reporting Procedures

7.1. Reporting Suspected Fraud

- Caring and Sharing Rochdale is committed to providing clear instructions for reporting suspected fraud.
- Individuals who suspect fraudulent activities should report their concerns to their immediate supervisor, management, or through designated reporting channels.
- Reports should include detailed information about the suspected fraud, including dates, individuals involved, and any supporting evidence.

7.2. Confidentiality and Protection from Retaliation

- All reports of suspected fraud will be treated with the utmost confidentiality.
- Caring and Sharing Rochdale will protect individuals who report suspected fraud from retaliation or reprisal.
- Retaliation against whistleblowers is strictly prohibited and will result in disciplinary action.

8. Investigation

8.1. Process for Investigating Suspected Fraud

- Upon receipt of a report of suspected fraud, management will initiate an investigation promptly and impartially.
- The investigation will be conducted by qualified individuals with expertise in fraud detection and investigation techniques.
- Investigators will gather and analyse evidence, interview relevant parties, and document their findings.

8.2. Fair, Confidential, and Efficient Investigations

- Investigations will be conducted fairly, confidentially, and efficiently, with due regard for the rights of all parties involved.

- Management will ensure that investigations are conducted in accordance with applicable laws and regulations.
- Upon completion of the investigation, appropriate disciplinary and corrective actions will be taken based on the findings.

9. Response and Action

9.1. Actions in Response to Detected Fraud

- Upon detection of fraud, Caring and Sharing Rochdale will take immediate action to address the situation.
- This may include initiating disciplinary measures against individuals involved in the fraudulent activity, up to and including termination of employment.
- Legal action may be pursued to recover lost funds and hold perpetrators accountable for their actions.
- Management will review and strengthen controls to prevent similar incidents from occurring in the future.

10. Training and Awareness

10.1. Regular Training and Awareness Programs

- Caring and Sharing Rochdale will provide regular training and awareness programs for employees and volunteers to recognize and prevent fraud.
- Training sessions will cover topics such as identifying red flags of fraudulent activity, reporting procedures, and the importance of ethical conduct.
- Management will promote an organisational culture that values honesty, integrity, and accountability, emphasising the importance of the Anti-Fraud Policy in maintaining the organisation's reputation and trustworthiness.

11. Policy Review and Update

11.1. Frequency and Circumstances of Policy Review

- The Anti-Fraud Policy will be reviewed and updated annually or as needed to ensure its effectiveness and relevance.

- Reviews may be triggered by changes in the organisation's operations, regulatory requirements, or incidents of fraud.
- Management will solicit feedback from stakeholders and consider any recommendations for improving the policy.

12. Policy Approval

This Anti-Fraud Policy has been meticulously developed to ensure the highest standards of integrity, transparency, and accountability within Caring and Sharing Rochdale. The Board of Directors acknowledges the importance of implementing robust measures to prevent, detect, and address fraudulent activities within the organisation. As such, the Board hereby approves this policy, effective immediately.

The approval of this policy signifies the unwavering commitment of Caring and Sharing Rochdale to uphold ethical principles and comply with legal and regulatory requirements. By establishing clear guidelines and responsibilities, this policy aims to foster a culture of honesty, integrity, and accountability among all stakeholders.

The Board recognizes that effective communication is essential for the successful implementation of this policy. Therefore, it is imperative that all staff and relevant stakeholders are made aware of its contents and implications. To ensure widespread dissemination, the policy will be communicated through various channels, including but not limited to:

Distribution via email to all employees, volunteers, management, and board members.

Posting on the organisation's intranet or internal communication platforms.

Inclusion in employee handbooks, manuals, or orientation materials.

Discussion and training sessions during staff meetings or training programs.

Furthermore, the Board emphasises the importance of ongoing education and training to reinforce the principles outlined in this policy. Regular training sessions will be conducted to raise awareness of fraud risks, enhance detection capabilities, and promote adherence to the Anti-Fraud Policy.

The approval of this policy underscores the Board's unwavering commitment to maintaining the trust and confidence of donors, beneficiaries, and the wider community. By implementing effective anti-fraud measures, Caring and Sharing Rochdale strives to safeguard its resources, reputation, and mission.

Signed,



Nicky Iginla,
CEO, Caring and Sharing Rochdale
21/07/2023