

# re:generation Anti-Fraud Policy

(Aka Harrow Churches Schools Link Trust)

## 1. Introduction

This document sets out the policy and procedures of re:generation against fraud and other forms of dishonesty.

It applies to trustees, staff and volunteers. Anybody associated with re:generation 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 or possible legal action.

## 2. Statement of intent

Re:generation 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 re:generation have a responsibility for putting these principles into practice and for reporting any breaches they discover to a trustee.

## 3. 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 Re:generation. 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 re:generation or to individual members of the organisation.

c) Misuse of equipment: Deliberately misusing materials or equipment belonging to re:generation for financial or material benefit.

d) Abuse of position: Exploiting a position of trust within the organisation for financial or material benefit.

## 4. Culture

Re:generation in line with its founding document fosters honesty and integrity in its entire staff. Trustees, staff and volunteers are expected to lead by example in adhering to policies, procedures and practices.

Trustees are expected to deal promptly, firmly and fairly with suspicions and allegations of fraud or corrupt practice.

## 5. Responsibilities

In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:

### a) Trustee

Trustees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of the re:generation's policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks which Re:generation faces. 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.

Overall responsibility for managing the risk of fraud remains with trustees.

Their responsibilities include:

- Undertaking a regular review of the fraud risks
- 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
- Making sure that staff are aware of re:generation's anti-fraud policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

### b) Staff

Each member of staff is responsible for:

- Acting with propriety in the use of re:generation'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 trustees 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.

### e) Volunteers

Every volunteer is responsible for:

- Conducting themselves with selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Alerting a trustee if 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.

**6. Review**

This policy will be reviewed on an annual basis.

R Dawson  
July 2020

Next renewal date, June/July 2021