

Anti-Fraud, Bribery & Corruption Policy

Policy statement

Consistent with its stated Core Values (which include Trust and Wisdom) and Core Behaviours (which include Professional – dedicated to maintaining the highest standards) Clergy Support Trust ('the Charity') has a zero tolerance policy towards fraud, bribery and corruption. It is committed to developing an anti-fraud culture and eliminating all opportunities for fraud, bribery and corruption. It will always seek to take disciplinary and/or legal action against those found to have perpetrated such activities.

In particular, as a grant-making organisation, the Charity expects that all information provided by applicants is given in good faith, with due care and attention and, to the best of the applicant's knowledge, is accurate. This applies to information given in writing on an application form or online, over the telephone, or by email or other correspondence with us.

The Charity will assess the risks of fraud, bribery and corruption, establish processes and controls to minimise these risks, and regularly review the effectiveness of its systems to control or prevent fraud.

The Charity requires all staff, trustees, non-trustee committee members, advisers and volunteers to act honestly and with integrity at all times and to safeguard the resources (both financial and non-financial) for which they are responsible. Accordingly, all staff, trustees, non-trustee committee members, advisers and volunteers are required to be aware of this Policy and to report immediately to an appropriate manager or other person any incidents or suspicions of fraud, bribery or corruption. The Charity will not penalise anyone for raising a concern in good faith.

The Charity will take all reports of fraud, bribery and corruption seriously, and investigate such reports proportionately and appropriately as set out in the Fraud Response Plan (see **Appendix A**). The Charity is committed to continuous improvement, to ensure that lessons are learned from instances of fraud or attempted fraud and that appropriate actions are taken to improve internal controls and reduce the risk of such an incident reoccurring.

Appendix A

Fraud Response Plan

Introduction

Clergy Support Trust has prepared this Fraud Response Plan to act as a procedural guide and to provide a checklist of the required actions which must be followed in the event of fraud, or attempted fraud, being reported or suspected. Adherence to

this plan will ensure that timely and effective action is taken to prevent or minimise further losses, to identify the alleged fraudsters, and to maximise the success of any disciplinary and/or legal action that may be taken.

Preliminary stage

In the event of a fraud, attempted fraud or other illegal act being suspected, the person with the suspicion should immediately notify the CEO (or other member of the SLT if the CEO is not available). If the suspicion involves the CEO, then one of the Charity's trustee officers (Treasurers) must be informed immediately.

Management will then undertake an initial exercise to ascertain the facts. This discreet enquiry should be carried out as speedily as possible and certainly within 24 hours of the suspicion being raised. The purpose of this initial fact-finding exercise is to clarify whether a genuine mistake has been made or if it is likely that a fraud has been attempted or occurred.

If the preliminary enquiry confirms that a fraud has not been attempted or perpetrated, but highlights a weakness in internal controls, management should report the matter to the Treasurers and review control systems with a view to ensuring they are adequate and effective.

Formal investigation stage

If the preliminary enquiry confirms the suspicion that a fraud has been attempted or perpetrated, the CEO (or relevant Treasurer) will decide on the appropriate course of action, including the full formal investigation arrangements and whether to inform the police. The Treasurers will be kept informed of the process. In the event of suspected internal fraud, it will normally be the Charity's policy to suspend any individual suspected of fraudulent activity. Suspension itself does not imply guilt – it is simply another safeguard to prevent the removal or destruction or alteration of evidence.

To facilitate any investigation, management must ensure that all original documentation and computer-based files are preserved in a safe place for further investigation. This is to prevent the loss of evidence, which may be essential to support subsequent disciplinary action or prosecution.

With respect to evidence, management should:

- Keep a note of when they came into possession of the evidence (this will be useful later if proceedings take place).
- Take steps to ensure that all original evidence is secured as soon as possible.
- Make a record of all evidence secured.
- Not alter or amend evidence in any way.

To remove any threat of further fraud or loss, management should immediately change/strengthen procedures and, if appropriate, suspend any further payments pending full investigation.

Reporting to the Charity Commission

The Charity Commission requires charities to report serious incidents. These are defined as:

- An adverse event, whether actual or alleged, which results in or risks significant harm to the charity's beneficiaries, staff, volunteers or others who come into contact with the charity through its work.
- Loss of the charity's money or assets.
- Damage to the charity's property.
- Harm to your charity's work or reputation.

Details of how to report a serious incident to the Commission can be found at www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity.

Post-event action

Where a fraud or attempted fraud has occurred, management must make any necessary changes to systems and procedures to ensure that similar frauds or attempted frauds will not recur. Additionally, if an employee is suspected of involvement, the CEO (or trustees if appropriate) will consider the appropriate course of action, which may include dismissal.

Whistleblowing policy

The following Policy is extracted from the Employee Handbook:

Clergy Support Trust encourages a free and open culture and in particular recognises that effective and honest communication is essential to its success.

Employees have a statutory right under the Public Interest Disclosure legislation to raise certain issues relating to the Charity with someone in confidence, and where the disclosure is deemed to be in the public interest, will not be subject to any adverse treatment as a result. "Qualifying disclosures" under this act are:

- a criminal offence that has been committed, is being committed or is likely to be committed;
- a person has failed, is failing or is likely to fail to comply with any legal obligation to which he or she is subject;
- a miscarriage of justice has occurred, is occurring or is likely to occur;
- the health and safety of any individual has been, is being or is likely to be endangered;
- the Charity's working environment has been, is being or is likely to be damaged.
- an individual within the Charity has offered or accepted a bribe.
- an individual is concealing any of the above

In the event that you wish to make a disclosure relating to one of the above circumstances (or similar) you should contact your manager unless your disclosure concerns your manager in which case you should contact the Senior Treasurer or other trustee of the Charity.

Any investigations resulting from a disclosure will be handled with the utmost discretion.

Disclosures should only be made where you have a reasonable belief that the information disclosed, and any allegation contained in it, are substantially true. Any disclosures which the Charity reasonably believes to have been made for vexatious reasons may lead to disciplinary action.

You should be aware that you can be personally liable if you victimise a "Whistle Blower" or subject them to adverse treatment.