

ANTI FRAUD POLICY

The purpose of this policy is to set out clearly, Greener Ealing's approach to fraud. Greener Ealing expects all employees, directors, agency staff, consultants, volunteers, trainees and contractors (collectively referred to as employees) to be honest and to provide any help or information necessary in dealing with cases of alleged fraud and corruption. We have developed a specific anti-fraud policy to reassure all our stakeholders that Greener Ealing treats suspicions seriously and takes a consistent approach to any reported cases of fraud and corruption. Greener Ealing wants to ensure that actual or attempted fraud, bribery or corruption once discovered, is reported in line with legal and regulatory requirements.

Policy Aims and Objectives

Greener Ealing is committed to preventing, detecting and deterring fraud, corruption or any other financial irregularity from occurring and to act when such behaviour is suspected or detected. The policy's objective is to encourage detection, provide clear guidance on roles and responsibilities, set out the response to any cases of suspected fraud and to ensure that the Greener Ealing stance on fraud is clearly communicated, both internally and externally.

Policy application

The Anti-Fraud Policy applies to all employees, directors, agency staff, consultants, volunteers and trainees and contractors (collectively referred to as employees) and all individuals and groups who benefit from Greener Ealing's services.

Policies

Greener Ealing has developed a number of policies and statements that clearly state the expected standards of behaviour from employees to act with integrity at all times, to be honest, and trustworthy and comply with all relevant laws and regulations

These policies include:

- **Whistleblowing Policy** outlines in detail Greener Ealing's commitment to protecting those who raise issues of concern from repercussions, and explains how concerns may be raised, both internally and externally.
- **Anti-Bribery Policy incorporating Gifts and Hospitality Procedures** outlines the action that should be taken by any staff offered gifts or hospitality by external suppliers, potential suppliers or partners.
- **Financial Regulations and Scheme of Delegations** - An important document detailing how Greener Ealing's financial affairs are to be handled to ensure transparency.

What is Fraud and Corruption?

Definitions include the following:

“A deception deliberately practiced in order to secure unfair or unlawful gain”.

“The offering, giving, soliciting or acceptance of an inducement or a reward, which may influence the action of any person.”

“The use of one’s position of trust for personal gain”

“A lack of integrity or honesty (especially susceptibility to bribery)”

“The intentional distortion of financial statements or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain”

These definitions therefore include acts such as:

- Theft
- Deception
- Bribery
- Forgery
- Extortion
- Corruption
- Conspiracy
- Embezzlement
- Misappropriation
- Money Laundering
- False representation
- Concealment of material facts
- Collusion

Roles and Responsibilities

Board

It is the responsibility of the Board to:

- Set the standard of behaviour for the organisation by demonstrating zero tolerance for fraud;
- Satisfy itself through thorough monitoring and reports from internal and external auditors that internal controls within Greener Ealing are operating as they should and any identified weaknesses in the control framework are remedied in accordance with auditors’ recommendations.

Individual Directors

Each Director member must:

- Be open and honest in their dealings with Greener Ealing and always act in the organisation’s best interests;
- Declare any conflicts of interest as soon as they are recognised as such;
- Report any cases of fraud, or suspicion of fraud, to the Board and Company Secretary without delay;

- Co-operate fully with any investigation into alleged or potential fraud;
- Ensure that there are sound systems of internal control, where possible within Greener Ealing’s activities;
- Develop and implement controls specifically to reduce the risks posed by fraud and to increase the likelihood of its detection should any wrongdoing occur.
- Implement any agreed audit recommendations within the agreed timescales to ensure systems are effective in preventing and detecting fraud.
- Ensure the results of any investigation are communicated to the individual who raised the initial concern;
- Ensure any fraud allegation is reported to the Council’s representative as required.

Internal Audit

It is the role of the Council’s Internal Audit team to:

- Review and evaluate the adequacy, reliability and effectiveness of Greener Ealing’s internal control processes and report the findings to the Board.
- Follow up agreed recommendations to ensure implementation within agreed timescales.

Employees including staff members, consultants, agency staff and contractors

Employees are expected to:

- Be honest in their own dealings with Greener Ealing and always act in Greener Ealing’s best interests, complying with both the letter and spirit of their contract;
- Report promptly any suspicion of fraud to an appropriate person as detailed below;
- Co-operate fully with any investigation into alleged or potential fraud.

Reporting and Responding to Fraud

In accordance with Greener Ealing’s whistleblowing policy, employees must report any suspected cases of fraud and corruption to the Managing Director, Chairman or, if necessary, directly to the Council’s Director of Legal and Democratic Services. There is also a route to report independently to the Council’s fraud hotline fraud@ealing.gov.uk or telephone 0800 328 6453.

As soon as any member of the Board (including the Council’s Director of Legal and Democratic Services) becomes aware of any fraudulent action the Council’s representative must be notified immediately. On receiving notification, the Council’s representative will assume sole responsibility for investigating any suspected fraud or malpractice. (In cases of whistleblowing that are not related to fraud, these will be investigated as laid out in that policy).

Greener Ealing has a duty to ensure that full access is given to the Council’s representative, nominees or agents in the course of their investigation. The Council’s representative has the right to request Greener Ealing to suspend any individual suspected of fraudulent action or malpractice.

This policy should be read in conjunction with Ealing Council’s policies relating to fraud.

Revision	Date	Amendment	Content owner	Mandated by
First issue	28 May 2020		Finance	Kevin O’Leary

Second issue

15 April 2021

Changes to Reporting
section to bring in line with
Whistleblowing policy as
amended in December
2020.

Finance

Kevin O'Leary
