

<b>ANTI-FRAUD, CRIME &amp; CORRUPTION POLICY</b> <b>WELSH LACROSSE ASSOCIATION</b>
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**1. Introduction**

One of the basic principles of public sector and voluntary organisations is the proper use of public funds. It is therefore important that all those who work in the public and private sectors are aware of the risk of, and means of enforcing, the rules against crime, fraud and corruption. This document sets out the WLA policy for detected or suspected fraud, and incorporates best practice within the field regarding counter-fraud measures and takes account of the latest legislation.

**2. Definitions**

- **Fraud** covers a wide range of criminal behaviour and may be described as any act or attempt by any person to falsely represent the true facts, failing to disclose information, abusing a position or possessing any article for use in committing fraud where a gain or loss occurs. There will be a need to refer to legislation for precise definitions but basically any person acting dishonestly with a view to gain for himself or another will fall within the policy.
- **Corruption** is where someone is influenced by bribery, payment or benefit in kind to unreasonably use their position to give some advantage to another.

Theft is the dishonest appropriation of property belonging to another with the intention of permanently depriving the other of it.

***WLA already has procedures in place that reduce the likelihood of fraud occurring. These include appropriate policies, procedures, rules and regulations, a system of internal control and a system of risk assessment. In addition WLA tries to ensure that a risk (and fraud) awareness culture exists in the organisation.***

Although the WLA Executive Committee holds primary responsibility for preventing fraud and/or corruption, it is recognised that all WLA employees, members, volunteers and other individuals have a part to play in ensuring their effectiveness. It is expected that WLA employees and volunteers at all levels will lead by example in acting with the utmost integrity and ensuring adherence to all relevant regulations, policies and procedures. A culture of openness, honesty and probity is strongly encouraged.

**3. Welsh Lacrosse Association's Policy**

WLA is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within the organisation. It is therefore also committed to the elimination of any fraud and to the rigorous investigation of any such cases.

WLA expects anyone having any reasonable suspicions of fraud to report them. It recognises that whilst cases of theft are usually obvious, there may only be a suspicion of fraud and thus employees/volunteers must report any concerns to their Manager or other suitable persons, who can then ensure that WLA's procedures are followed.

It is also WLA's policy, which will be rigorously enforced, that no employee/volunteer will suffer in any way as a result of reporting reasonably held suspicions. All employees/volunteers can therefore be confident that they will not suffer in any way as a result of reporting, in good faith, reasonably held suspicions of fraud.

#### **4. Roles and Responsibilities**

This section states the roles and responsibilities of different individuals in reporting fraud, crime or corruption.

##### **4.1 Employees**

Employees are expected to act in accordance with WLA's rules regarding Conflicts of Interest as set out in the Employee Handbook. Employees also have a duty to protect the assets of WLA, including information and goodwill as well as property.

WLA's policies, procedures, rules and regulations place an obligation on all employees to act in accordance with best practice.

##### **4.2 Managers**

Managers must be vigilant and ensure that procedures to guard against fraud, crime and corruption are followed. Managers are expected to establish an anti-fraud culture within their team and ensure that information on procedures is made available to all their employees. They should identify the risk of fraud within their section and consider the adequacy of preventative controls.

Managers should be alert to the possibility that unusual events or transactions could be symptoms of fraud. Where they have any doubt they must seek advice from their immediate manager or the Chairman.

All cases of theft whether of WLA or visitor property must be reported to the CEO. Similarly, any case of actual or suspected crime, fraud or corruption must be reported to CEO or Chairman.

##### **4.3 Members, Officers and Volunteers**

Members and volunteers are subject to the same high standards of accountability as employees, and are required to declare and register any interests that might potentially conflict with those of WLA. The WLA has an agreed Declaration of Pecuniary Interests Policy that is reviewed from time to time.

If any member, officer or volunteer of the WLA has a financial, commercial, personal or other interest, either direct or indirect, in any contract, proposed contract or other matter, and is present at any meeting at which that contract or other matter is the subject of consideration, he or she is required to disclose the fact and shall be prohibited from taking part in the consideration or discussion of the contract or other matter or to vote on any question with respect to it.

## **5. Reporting Crime, Fraud or Corruption**

This section outlines the action to be taken where crime, fraud, corruption or other illegal acts involving dishonesty, are discovered or suspected. Reporting of all crime and irregularities are essential to ensure:

- consistent treatment of information;
- proper investigation by an independent and experienced team;
- the optimum protection of WLA's interests.

Any actual or suspected instance of crime, fraud or corruption must be reported to the CEO or Chair of the Executive Committee immediately, with copies of any documents which are relevant. The individual reporting an alleged offence where documentation is an issue must take action to safeguard the original documents and must ensure they are not altered in any way. It is essential that individuals act at the time of their concerns, as time is likely to be of the utmost importance to prevent further loss to WLA, (if a loss has been incurred). However, individuals must not confront any individual that they suspect directly, nor must they contact the police directly unless they believe the issues or circumstances are of such a nature that a prompt report must be made.

## **6. Police Involvement**

Where financial impropriety is discovered, WLA's expectation is that the police will be involved. Any referral to the police will not prohibit action being taken under WLA's Disciplinary Policy/Procedure. It is probable that a disciplinary panel will not be convened until after the conclusion of the Police or Crown Prosecution Service deliberations.

## **7. Warning Signs**

Whilst by no means being proof on their own, the circumstances below may indicate fraud, and should therefore raise suspicions:

- altered documents (correcting fluid, different pen or handwriting);
- claim form details not readily checkable;
- changes in normal patterns, e.g. of cash takings or travel claim details;
- text erratic or difficult to read or with details missing;
- delay in completion or submission of claim forms;
- lack of vouchers or receipts in support of expense claims, etc;
- employees seemingly living beyond their means;
- employees under constant financial or other stress;

- employees choosing not to take annual leave (and so preventing others becoming involved in their work), especially if solely responsible for a 'risk' area;
  - complaints from the public or from employees/members;
  - insistence on dealing with a particular individual.
- It is recognised that the WLA does not have any senior paid employees at the time this policy was formulated.

#### **8. Controls**

- All claim forms are counter-signed by a line manager/Board member.
- All cheques issued over £500 are signed by the accountant and a Board member.
- All cash amounts received should be counted and verified by two people.

#### **9. Revision of Policy**

The WLA reserves the right to amend and/or withdraw this policy from time to time for any reason, including without limitation, to take account of changes in the law, best practice and/or operational requirements.