

Pluss

Anti Fraud, Bribery and Corruption

Purpose: The aim of this policy is to outline the Company’s approach to preventing and detecting fraud, bribery and corruption. It also establishes procedures to record Director’s and Senior Management’s private interests that potentially conflict with the activities of the Company.

Owner	Finance & Corporate Services Director	
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Version	Date	Summary of Change
1.1	01.03.2014	Update of roles stated in policy.
1.2	01.04.2015	Update of roles stated in policy.
1.3	28.07.2015	Update of Whistleblowing procedure.
1.4	31.03.2018	Update of roles and contacts in policy



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1. Introduction

1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) define fraud and corruption as follows:

Fraud: The intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain....Fraud is a deliberate act and is therefore always intentional and dishonest.

Corruption: The offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person.

The Bribery Act 2010 has created a new offence under Section 7 of the Criminal Justice Act, which can be committed by commercial organisations which fail to prevent persons associated with them from bribing another person on their behalf.

Bribery : The receiving or offering of undue reward to persons in order to influence their behaviour contrary to ordinary standards of integrity and honesty.
(Active or Passive)

2. Policy Statement

2.1 The Pluss Organisation CIC is committed to an effective anti-fraud, bribery and corruption strategy to encourage prevention, promote detection and identify a clear pathway for investigation. The Company's expectation is that Directors and employees at all levels will lead by example to ensure high standards of probity and accountability are established and adhered to, and that personal conduct is above reproach at all times.

3. Culture

3.1 The Company wishes to establish an environment where fraud, bribery and corrupt practices are eliminated. However where fraud and corruption does occur, the Company will vigorously pursue perpetrators.

3.2 In setting this culture the Company welcomes the high degree of external scrutiny of its affairs by a variety of bodies including:

- Internal and external audit
- Revenue and Customs
- Department of Work and Pensions
- European Social Fund
- The Audit Commission (as a service partner of local authorities)
- Companies House
- Information Commissioner's Officer

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3.3 The Company's Board of Directors provides an objective overview of internal control through their responsibility for policy statements on fraud, bribery and corruption and in overseeing internal/external audit appointments and activities. In addition, Financial Regulations and Standing Orders are regularly reviewed to ensure they remain appropriate to prevent and detect fraud. Section 14 of Standing Orders relate to gifts and hospitality and Financial Regulations (Section 14) outline procedures to be adopted with regard to staff reporting suspicious activities.

4. Prevention

4.1 The Company recognises that a key preventative measure in the cause against fraud, bribery and corruption is to take effective action at the recruitment stage to establish, as far as possible, the previous record of potential staff in terms of their probity and integrity. Staff recruitment procedures must always seek to ensure written references for all employees and specific references regarding the trust-worthiness of potential financial staff prior to offers of employment being made. Any offer of employment to staff is conditional, subject to completion of the satisfactory requirements for the post.

4.2 Significant emphasis has been placed on the thorough documentation of financial systems, and every effort is made to continually review and develop these systems in line with best practice to ensure efficient and effective internal controls. The adequacy and appropriateness of the Company's financial and other systems is independently monitored by both internal and external audit. The Pluss leadership Team places great weight on being responsive to audit recommendations.

4.3 Company employees are expected to follow General Conduct Codes and Gifts and Hospitality guidance as set out in the staff handbook. In addition staff should comply with any codes related to their professional role and qualifications.

5. Disclosure of Interests

5.1 Directors will be required to comply with national guidance issued by the Committee on Standards in Public Life (the Nolan Committee), the Financial Reporting Council's Code of Governance (2014) and any codes approved locally by the Company Board. A key part of this will be an annual declaration of interests. A register of interests will be maintained by the Company Secretary and will be available for public inspection. **Appendix A** outlines guidance to Directors on this issue and information to be collected on an annual basis. Similarly, the Pluss Leadership Team will be required to record any interests that could cause a potential conflict with activities of the Company.

5.2 This annual disclosure of interests will be reinforced by an early item to be contained on the Agenda of all Board meetings and sub-committees titled 'Apologies and declarations of interest'.

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5.3 The test for declaration should always be whether the Director was likely to be influenced by her interest in the eyes of an objective observer. If the answer is 'yes' then the interest should be declared both in the register and at any meeting. In addition the Nolan report recommends that Directors should withdraw from discussion of any agenda item where they have an interest whose existence creates a real danger of bias - that is, where they or close family members are likely to be affected more than the generality of those affected by the decision in question. It should also be noted that responsibility for disclosure of an interest lies solely with individual directors.

6. 'Whistleblowing' – (See also separate policy HUM14)

6.1 A key policy development of the Nolan Committee's report on Standards in Public Life was the endorsement of 'whistleblowing' as a means of ensuring and demonstrating standards of probity. In this sense whistleblowing means the confidential raising of problems within an organisation and not the popular use of the term relating to leaking information to the media.

6.2 The Company is committed to an open culture where staff, customers and the general public are encouraged to raise concerns regarding any aspect of service delivery. A formal complaints policy is in operation.

6.3 The Company also recognises that in certain circumstances staff or customers will need or prefer to come forward on a confidential basis. It is never easy to report a concern, particularly one that may relate to fraud or corruption by a fellow employee, long standing contractor or service user. However the Company would urge concerned parties to come forward to eradicate the misuse of Company assets and the abuse of position. The Company will support reportees and protect them from reprisals or victimisation; reportees can be confident that their employment, contract or standard of service will not be affected in reporting a concern. This applies equally if people come forward in good faith which turns out later not to be justified.

6.4 When reportees come to the Company with a concern it will be considered carefully and fully. In doing this the Company will also be fair to parties against which an allegation is made. If someone is potentially being accused of misconduct, we need to find out their side of the story as well.

6.5 Where an employee abuses the whistleblowing process - for instance by maliciously raising unfounded allegations - the Company will treat this as a disciplinary matter. However no-one who comes forward in good faith has anything to fear.

6.6 Persons to contact where malpractice is suspected can be as follows:

- Employee's line manager
- Relevant Service lead Manager
- Head of HR
- Head of Finance
- Finance and Corporate Services Director
- Chief Executive Officer

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- External Auditor (currently Francis, contact on 01752 - 301010). Audit Senior Manager is currently Louise Bridgett. Email address is louise.bridgett@pcf-francisclark.co.uk

6.7 Further advice on reporting malpractice can be obtained from Public Concern at Work, an independent organisation dealing with probity and integrity in the workplace. Their telephone number is 02074 046609 or email whistle@pcaw.co.uk. Further advice and procedures relating to whistleblowing are detailed in **Appendix B**.

7. Detection and Investigation

7.1 The Finance & Corporate Services Director is responsible for following up any allegation of fraud or corruption received and does so through clearly defined procedures and standards, including:

- dealing promptly with the matter - all allegations must be responded to within two working days,
- recording all evidence received
- ensuring that evidence is sound and adequately supported
- ensuring the security and confidentiality of all evidence collected
- notifying the Service Manager and Finance & Corporate Services Director of developing issues
- implementing disciplinary procedures where appropriate

7.2 In investigating allegations the Finance & Corporate Services Director shall liaise with internal and external auditors as appropriate.

7.3 The Company is committed to pursuing fraud and serious abuse of powers vigorously, both through internal disciplinary procedures and the Courts as required. Fraudulent activity will be reported to the Police.

7.4 A detailed response plan to fraud and corruption allegations is detailed in **Appendix C**.

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8. Training

8.1 The Company recognises that the continuing success of its anti-fraud and corruption policy is influenced by the effectiveness of programmed training and the responsiveness of staff throughout the organisation. To facilitate this company supports the concept of induction to ensure that employees' responsibilities and duties are regularly highlighted and reinforced. Awareness of Financial Regulations and the Company's whistleblowing policy are an inherent part of the induction programme for new employees.

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<p>3. Please list any offices, paid or unpaid, held in voluntary organisations, trade or voluntary bodies.</p>
<p>4. Please list any Public appointments, including Central and Local Government, and non-departmental public bodies.</p>
<p>5. Please list any shareholdings in Companies where the market value is greater than £50,000 or amounts to more than one-hundredth of the issued share capital, and where the business is potentially affected by the work of Pluss.</p>
<p>6. Please detail any ownership of land or property (other than your main dwelling).</p>
<p>7. Please list any other interests that may impact on your involvement with Pluss.</p>

SIGNATURE: _____
DATE: _____

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WHISTLE-BLOWING – FURTHER ADVICE AND PROCEDURES

A. Introduction

We conduct our business with the highest standards of integrity and honesty, and expect all employees to maintain the same standards. We therefore encourage an open culture in our dealings between our managers, employees and all people with whom we engage in the course of our business.

You are therefore encouraged to report any wrongdoing by the Company or our employees that falls short of these business principles.

We recognise that employees may not always feel comfortable about discussing their concerns internally, especially if they believe that we are responsible for the wrongdoing. The aim of this Policy is to ensure that employees are confident that they can raise any matter that concerns them in the knowledge that it will be taken seriously, treated as confidential and that no action will be taken against them as a result.

You are encouraged to use the procedure set out below if you have any concerns at all about wrongdoing at work, including any criminal offence, a failure to comply with legal obligations, a miscarriage of justice, a health and safety danger, an environmental risk or a concealment of any of these.

B. Who should use this Procedure?

Any person who works with or for us should use this Procedure. This includes those employed directly by us, as well as Employee supplied by an employment agency. Individuals who work for us in the capacity of independent contractors are also encouraged to report any malpractice through this procedure.

C. Subject Matter of Disclosures

You are encouraged to disclose any matter concerning the conduct of our business which leads you to believe that malpractice is occurring, may occur or has occurred. In particular, you should disclose the occurrence or likely occurrence of any of the following:

- Commitment of a criminal offence;
- Any failure to comply with a legal obligation or regulatory requirement applicable to the our business;
- Any risk to health and safety;
- Actions that would bring the Company into disrepute
- Any damage to the environment; or
- The concealment of information that reveals any of the above matters.

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D. Procedure

- 1 In the first instance such concerns should be raised with the HR Manager who assumes the role of DWO. They will then report directly to the PLT or the Board of Directors if appropriate. In the absence of the DWO the Finance & Corporate Services Director or the Chief Executive Officer may nominate another officer to carry out the DWO's duties under this policy.
- 2 If the disclosure involves the DWO, you should report it directly to the Finance & Corporate Services Director or the Chief Executive Officer.
- 3 The Company will endeavour to deal with reports promptly and fairly. However, if an individual has made a disclosure and they are dissatisfied with the conclusion, they should contact (in writing) the following:

For all disclosures relating to fraudulent financial activities

Pluss External Auditors, The Engagement Partner, KPMG LLP, Plym House, 3 Longbridge Road, Marsh Mills, Plymouth, PL6 8LT

For all other issues

Any member of the Board of Directors whose details can be located on Pluss web site www.pluss.org.uk.

- 4 The Company envisages that disclosures will most likely to relate to the actions of its employees or directors but they may also relate to the actions of a third party, such as a customer. In such cases it might be appropriate for individuals to raise their concerns directly with the third party. However, prior to doing so the Company requests that individuals consult the DWO before approaching the third party.

Individuals wishing to make a disclosure can also do so to the Public Concern at Work, which is an independent charity who is the leading authority on public interest whistleblowing <http://www.pcaw.co.uk>.

- 8.5 The Company's aim to remedy concerns in-house avoiding the need to external organisations. However, if a disclosure has been made and has not been remedied to the complaints satisfaction, it may be necessary for the individual to contact an external body.

To assist in such circumstances, the government has listed a number of bodies to which you can report: for example, the Environment Agency and the Health and Safety Executive. You can find the complete list and more information from 'Public Concern at Work' <http://www.pcaw.org.uk>. They can be contacted by telephone on 02074 046 609 and by e-mail at whistle@pcaw.demon.co.uk.

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RESPONSE PLAN TO FRAUD AND CORRUPTION ALLEGATIONS

INVESTIGATION OF SUSPECTED FRAUD

Once fraud is alleged, it is important that any consideration is conducted in a rigorous and professional manner aimed at ensuring that the interests of both the Company and the individual concerned are protected. The latter is equally important as a suspicion should not be seen as guilt to be proved.

For each notified suspicion, an 'Investigating Officer' will be appointed. This will usually be a Head of Service or the Internal Auditor (currently a bought in service). The Investigating Officer must initially call for, examine and copy or retain all records which in his opinion relate to the allegation made. If, after preliminary investigation, the Investigating Officer is satisfied that there are reasonable grounds for suspicion, he must inform the Finance & Corporate Services Director immediately, giving all the background in the case.

The Finance & Corporate Services Director must assess whether there is a need for an employee to be suspended (in consultation with the CEO and/or Chair of the Board where necessary).

Where, in the opinion of the Finance & Corporate Services Director and Investigating Officer, there is evidence to suggest that a criminal offence may have been committed, it is the Company's duty to inform the police.

In carrying out investigations the Company must:

- open a file to record chronologically
 - telephone conversations
 - face to face discussions
 - records/documents reviewed
 - tests undertaken and results

- ensure the correct form of evidence is obtained and appropriately retained
 - prime documents
 - certified copies
 - physical items

- ensure any interviews are conducted in the correct manner. In particular, that the requirements of the Police and Criminal Evidence Act are complied with when interviewing suspects

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POLICE INVOLVEMENT

The experts at investigating fraud are the police, and they welcome early notification of suspected criminal offences. It is best practice to engage in informal discussion with the police to establish evidential requirements prior to formal referral.

Where the police decide to formally investigate this will not prejudice any internal disciplinary procedures. However the internal investigation and that of the police should be co-ordinated to make maximum use of resources and information.

REPORTING

At appropriate intervals the Investigating Officer will report verbally and in confidence to the Finance & Corporate Services Director. A written investigation report must be produced for all cases which will be used to:

- * assess and determine any disciplinary action
- * identify any system weaknesses
- * make recommendation and internal control improvements

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