



## ANTI-FRAUD AND CORRUPTION POLICY

### 1. Introduction

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

This policy supplements the *TTAW's* Whistle Blowing Policy.

### 2. Definitions

- **Fraud** is theft by deception. It is any deliberate intent to permanently deprive a person or organisation of money or goods through the falsification of any records or documents.
- **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** includes any misappropriation, stealing, malicious damage, and actual or attempted break-in.

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

Although, *TTAW* Board of Directors holds primary responsibility for preventing fraud and/or corruption, it is recognised that all *TTAW* employees, members, volunteers and other individuals have a part to play in ensuring their efficacy. It is expected that *TTAW* employees 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. **TTAW's Policy**

TTAW 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.

*TTAW* 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 must report any concerns to their Line Manager or other suitable persons, who can then ensure that *TTAW's* procedures are followed.

It is also *TTAW's* policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions. All employees 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 or corruption.

#### 4.1 **Employees**

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

*TTAW* requires all employees to act in accordance with best practice.

#### 4.2 **Managers**

Managers must be vigilant and ensure that procedures to guard against fraud 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 a Director.

All cases of theft whether of *TTAW* or visitor property must be reported to a Director. Similarly, any case of actual or suspected fraud or corruption must be reported to a Director.

#### 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 *TTAW*.

If any member, officer or volunteer of the *TTAW* 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, as soon as practicable after the meeting's commencement, 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

Interests such as the following shall be disclosed, although the list is not exhaustive:

- any employment or income received from work undertaken within *Table Tennis*;
- any income received from *Table Tennis* as a partner, director or employee within a firm;
- any sponsorship personally received;
- any sponsorship given to any aspect of *Table Tennis*;
- any contracts with *Table Tennis* for the provision of services or goods for profit;
- any interests in any corporate bodies which do business with the *TTAW*.

Any interest which any close members of the family of the member, officer or volunteer may have in these matters shall also be declared when matters or issues are discussed which could affect their financial position

For the record, and for openness and scrutiny, a Register of Interests shall be maintained, in which the interests of those persons referred to in this section shall be declared in writing. Written disclosures shall be entered in the Register, which shall be maintained by the Company Secretary.

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

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

- consistent treatment of information;
- proper investigation by an independent and experienced team;

- the optimum protection of TTAW's interests.

Any actual or suspected instance of fraud or corruption must be reported to the Chairman of the Board immediately, with copies of any documents which are relevant. 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 TTAW. However, individuals must not confront any individual that they suspect directly, nor must they contact the police directly.

## **6. Police Involvement**

Where financial impropriety is discovered, *TTAW's* expectation is that the police will be involved. Any referral to the police will not prohibit action being taken under *TTAW's* Disciplinary Policy or Procedure.

## **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;
- insistence on dealing with a particular individual.

## **8. Revision of Policy**

The *TTAW* 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.