Anti-Fraud Policy

1. Introduction

This document sets out the policy and procedures of Iranian Liverpool Community ("The Charity") against fraud and other forms of dishonesty.

It applies to Directors, staff and volunteers. Anybody associated with Iranian Liverpool Community who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

2. Statement of intent

Iranian Liverpool Community will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest. We will not condone any behaviour that falls short of these principles.

All members of Iranian Liverpool Community have a responsibility for putting these principles into practice and for reporting any breaches they discover.

3. Definitions

a) Fraud: A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either; a member of the public, someone who works or is a volunteer for Iranian Liverpool Community. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud

b) Theft: Dishonestly acquiring, using or disposing of physical or intellectual property belonging to Iranian Liverpool Community or to individual members of the organisation.

c) Misuse of equipment: Deliberately misusing materials or equipment belonging to Iranian Liverpool Community for financial or material benefit.

d) Abuse of position: Exploiting a position of trust within the organisation for financial or material benefit.

4. Culture

Iranian Liverpool Community fosters honesty and integrity in its entire staff. Directors, staff and volunteers are expected to lead by example in adhering to policies, procedures and practices. Equally, members of

the public, service users and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the Charity.

As part of this, Iranian Liverpool Community will provide clear routes by which concerns may be raised by Directors, staff and volunteers. Details of this can be found in the Iranian Liverpool Community Staff Handbook.

Senior management are expected to deal promptly, firmly and fairly with suspicions and allegations of fraud or corrupt practice

5. Responsibilities

In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:

a) Trustee and Non-Executive Directors:

The Directors are responsible for establishing and maintaining a sound system of internal control that supports the achievement of the Charity's policies, aims and objectives.

The system of internal control is designed to respond to and manage the whole range of risks which the Charity faces.

The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk is seen in the context of the management of this wider range of risks.

b) The Chief Operating Officer ("COO"):

Overall responsibility for managing the risk of fraud has been delegated to the COO. The day-to-day responsibility has been delegated to the Chief Financial Officer ("CFO") to act on behalf of the COO.

Their responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.
- Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified.
- The design of an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for:
    - reporting fraud risk issues
    - reporting significant incidents of fraud or attempted fraud to the Board of Directors;
- Liaising with the Charity's appointed Auditors.
- Making sure that all staff are aware of the Charity's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate anti-fraud training is made available to Directors, staff and volunteers as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

c) Senior Management Team

The Senior Management Team is responsible for:

- Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;
- Preventing and detecting fraud as far as possible;
- Assessing the types of risk involved in the operations for which they are responsible;
- Reviewing the control systems for which they are responsible regularly;
- Ensuring that controls are being complied with and their systems continue to operate effectively;
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

d) Staff

Every member of staff is responsible for:

- Acting with propriety in the use of Charity's resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves with selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting their manager when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

e) Volunteers

Every volunteer is responsible for:

- Acting with propriety in the use of the Charity's resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves with selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting their manager when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

6. Review

This policy will be reviewed on an annual basis.

Next review due by :01/05/2025 Reviewed by Management Committee 01/05/2026

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Anti-fraud policy statement

- Iranian Liverpool Community expects the highest standards of honesty and integrity among its staff, trustees, volunteer assessors and fundraisers. Therefore:
- In all matters to do with fee and donation payments and grants management, Iranian Liverpool Community expects that all the information provided by the donors and service-users is given in good faith, with due care and attention and, to the best of the person's knowledge, is accurate. This applies to information given in writing on our forms, over the telephone, online or during a visit, by email and all other correspondence with us.
- We reserve the right to share relevant information in our possession with the regulatory bodies subject to current data protection legislation.
- The discovery of any information being provided fraudulently or not in good faith is likely to result in the incident to be reported to the authorities, or a service which has been provided being cancelled.
- If we feel there is sufficient evidence to suggest we have been the subject of a fraud or attempted fraud, then we will report the fraud to the appropriate authorities. This is likely to include the police and the Charity Commission.
- Upon detection of fraud or any related criminal activity we will work with the relevant authorities to investigate the incident and to pursue prosecution.
- Iranian Liverpool Community does not tolerate any form of fraud, corruption or bribery and will therefore take appropriate action against any employee, volunteer assessor, trustee, fundraiser or other external party or person engaged in any such practices whether in a direct attempt to influence our organisation.
- We would expect any member of staff, volunteer, trustee or external party or person to advise us if they are aware or suspect that someone in relation with Iranian Liverpool Community might be involved with a fraudulent activity.