



growing points

Growing Points Anti-Fraud, Corruption & Bribery Policy

Policy Statement

Growing Points is committed to the prevention of fraud, corruption, bribery and any other forms of dishonesty and will promote an anti-fraud, anti-corruption and anti-bribe culture.

Growing Points operates a zero-tolerance attitude to fraud, corruption and bribery and requires staff to act honestly and with integrity at all times, and to report all suspicious activities. All suspicious activities committed by staff, charities, consultants, suppliers, the ELM and other third parties will be investigated.

It is the Growing Point's policy to conduct its business in an honest and ethical manner and has processes and policies in place to achieve a zero-tolerance approach to fraud, bribery and corruption. Growing Points and its staff are committed to acting professionally, fairly and with integrity in all business dealings and relationships.

Growing Points will uphold all laws relevant to countering fraud, corruption and bribery in all the jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010, in respect of conduct at home and abroad.

Fraud, bribery and corruption are punishable for individuals by imprisonment and/or fines. If the Growing Points is found to have taken part in corruption, the penalties are high. We therefore take our legal responsibilities very seriously.

Growing Points operates a zero-tolerance approach to fraud, bribery and corruption.

Definitions

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 or someone who works for or is a volunteer for Growing Points.
Bribery	Is the offering, promising, giving, accepting or soliciting as an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.
Theft	Dishonestly acquiring, using or disposing of physical or intellectual property belonging to the Growing Points or to its beneficiaries.
Facilitation of payments	Small bribes paid to speed up a service are sometimes called facilitation payments. Some charities work in areas where such payments are the norm in the local culture, often where charitable need is extreme. Notwithstanding the small amounts usually involved, they are still bribery payments. Therefore, an unacceptable use of charity funds.

Responsibilities

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

The Trustees	Are responsible for establishing and maintaining a sound system of internal control that supports the achievement of the Trust's policies aims and objectives. Trustees regularly review the risk register and the policies and procedures in the place to respond to those risks.
Director	The overall responsibility for managing the risk of fraud has been delegated to the Director, whose responsibilities include:

- Undertaking a regular review of the fraud risks associated with the operation of Growing Points and its key organisational objectives
- Ensuring there is an effective anti-fraud control and response plan, in proportion to the level of fraud risk identified
- Establishing appropriate mechanisms for:
 - Reporting fraud risk issues significant incidents to the Board of Trustees
 - Liaising with the appointed auditors (to be confirmed)
 - Ensuring that staff and Trustees are aware of this Policy and what their associated responsibilities are.
 - Ensuring that appropriate training is made available.
 - Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

Reporting Suspicions

Whilst having regard to the requirements of the Data Protection legislation, Growing Points intends to actively participate in an exchange of information with external agencies on fraud, corruption and bribery. It can be the alertness of Trustees, staff or volunteers and the general public on the possibility of fraud and corruption that leads to detection of financial irregularity.

The Chair of the Board of Trustees must be notified immediately of all financial or accounting irregularities or suspected irregularities or of any circumstances which may suggest the possibility of irregularities including those affecting cash, stores, property, remuneration or allowances.

Response Plan

The Chair for the Board of Trustees will:

- Facilitate a proper investigation by experienced staff, and ensures the consistent treatment of information regarding fraud and corruption.
- When so notified, the Chair will instigate an investigation by appointing a designated officer, auditor or other adviser.
- The designated officer, auditor or other advisor will:
 - Deal promptly with the matter:
 - Record evidence received.
 - Ensure the security and confidentiality of evidence.
 - Work closely with senior managers and other agencies, such as the Police and Courts to ensure that all issues are properly investigated and reported upon.
 - Ensure maximum recoveries are made on behalf of Growing Points and assist the senior managers to implement appropriate disciplinary procedures where considered appropriate (referral to the Police will not prohibit or restrict action under the Disciplinary Procedure).
 - In cases of suspected payroll irregularities where a fraud investigation may be possible, discussion will occur between the Chair and the Director and Treasurer if it is thought a disciplinary investigation is more appropriate.
 - Communicate to relevant staff that malicious accusations may be the subject of disciplinary action.

Review

The effectiveness of this policy will be reviewed on annual basis by the Board of Trustees under the supervision of the Operation Director.

Next Review Date: April 2020