

ANTI FRAUD & ANTI CORRUPTION

Aim

This document explains the Ulster Gliding Club's anti-fraud and anti-corruption Policy and the steps that must be taken where fraud is suspected or discovered. All club members and employees should be aware of this and officers of the club must bring its contents to the attention of club members and employees. Any person who becomes aware of any fraud, corruption or other illegal acts and does not follow this policy could be subject to disciplinary action.

1. Introduction One of the basic principles of voluntary sector organisations is the proper use of funds, some of which may have been sourced from public sector organisations. It is therefore important that all those who are engaged in the voluntary sector are aware of the risk of and means of enforcing the rules against fraud and other illegal acts involving dishonesty, deception and other related activities. For simplicity all such offences are hereafter referred to as 'fraud', except where the content indicates otherwise. This document sets out the Ulster Gliding Club 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 and procedures

2.1 The following provides a definition of words used throughout the document: Fraud is theft by deception. It is deliberate intent to temporarily or permanently deprive a person or organisation of money or goods through the falsification of any records or documents. Bribery and Corruption where someone is influenced by bribery, payment or benefit in kind to unreasonably use his or her position to give some advantage to another. False Accounting/Book keeping is a common type of fraudulent behaviour and can be committed both by individuals who are involved in the handling of money or dealing with any of the financial aspects of the organisation's day to day running and those responsible for the production of the organisations annual accounts. Theft includes any misappropriation, stealing, malicious damage, and actual or attempted break-in. Deception occurs where a person deliberately sets out to deceive an individual or organisation with the intent to gain financial benefit. Collusion occurs when two or more persons in the organisation conspire or collude to defraud the organisation.

2.2 The Ulster Gliding Club already has policies and documented procedures in place that reduce the likelihood of fraud occurring. In addition the Ulster Gliding Club tries to ensure that a risk (and fraud) awareness culture exists in the organisation.

2.3 The Ulster Gliding Club Directors and Management Committee bear primary responsibility for these measures, although it is recognised that all club members and employees have a part to play in ensuring their efficiency. It is expected that Directors, officers, club members and 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.

2.4 Any Director, officer, club member or employee who suspects cases of fraud is required to report it to and to keep the Directors and Management Committee informed.

2.5 In light of any fraud cases, the organisation's Management Committee would evaluate the systems used to control the Ulster Gliding Club's activities. Where any system weaknesses are identified, new systems and/or procedures would be drafted, agreed and implemented by the Ulster Gliding Club.

3. Ulster gliding club policy

3.1 The Ulster Gliding Club 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.

3.2 The Ulster Gliding Club expects anyone having 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 club members or employees must report any concerns to a Director, an Officer of the club or another suitable person who can then ensure that the Ulster Gliding Club procedures are followed.

3.3 It is also the Ulster Gliding Club's policy, which will be rigorously enforced, that no club member or employee will suffer in any way as a result of reporting reasonably held suspicions. All club members and employees can therefore be confident that they will not suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes 'reasonably held suspicions' shall mean any suspicions other than those that are raised maliciously and found to be groundless.

4. Roles and responsibilities This section states the roles and responsibilities of Ulster Gliding Club Directors, Officers, club members and employees in reporting fraud or other irregularities.

4.1 Directors, Officers, club members and employees are expected to act in accordance with the Ulster Gliding Club's established policies and to follow guidance on the receipt of gifts or hospitality, available from the Management Committee. Club members and employees also have a duty to protect the assets of the Ulster Gliding Club, including information and goodwill as well as property. The Ulster Gliding Club Rules and Regulations place an obligation on all club members and employees to act in accordance with best practice. Ulster Gliding Club Directors and Officers are subject to the same high standards of accountability, and are required to declare and register any interests that might potentially conflict with those of the Ulster Gliding Club.

4.2 Directors and Officers of the Ulster Gliding Club must be vigilant and ensure that procedures to guard against fraud are followed. They must try to establish an anti-fraud culture within their team and ensure that information on procedures is made available to all club members and employees. They should identify the risk of fraud within the area of their responsibilities and consider the adequacy of controls. Directors and Officers of the Ulster Gliding Club 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 the Chairman or Treasurer. All cases of theft whether of Ulster Gliding Club or visitor property must be reported to the Directors or Management Committee.

4.3 The Directors will liaise with the Chairman, Treasurer, and relevant Officer of the club where a member or an employee is suspected of being involved in fraud or corruption. The Chairman is responsible for ensuring the appropriate use of the Ulster Gliding Club complaints and disciplinary procedure, and will advise those involved in the disciplinary process in matters of employment law and in other procedural matters. The Chairman must take steps at recruitment to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity. In this regard, temporary and 'fixed term' contract employees are treated in the same manner as permanent employees.

5. Reporting fraud, corruption or other illegal acts

5.1 This section outlines the action to be taken where fraud, corruption or other illegal acts involving dishonesty, deception or damage to property are discovered or suspected. For completeness it also deals with the action to be taken where theft is discovered or suspected.

5.2 Section 9 provides a guideline of the key 'what to do' steps to be taken where fraud or other illegal acts are discovered or suspected. Directors and Officers of the club are encouraged to copy this to club members and employees and to place it on club and employee notice boards.

5.3 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 for the Ulster Gliding Club's interests.

5.4 Club members and employees must discuss their suspicions or what they have discovered with one of the following:

- The Ulster Gliding Club Chairman.
- The Ulster Gliding Club Honorary Secretary.
- The Ulster Gliding Club Treasurer.
- A Director or the Management Committee (but only in cases involving any of the above mentioned).

5.5 These officers will treat enquiries confidentially and anonymously if so requested. Where club members or employees feel unable to inform any of the above, a Complaints Officer can also be notified of any genuine suspicions of fraud or corruption within the Ulster Gliding Club.

5.6 Any actual or suspected instance must be reported to the appropriate Officer immediately.

6. Theft This must be reported to the Directors or Management Committee who will undertake an investigation into the alleged incident.

7. Timeliness It is essential that all club members and employees act at the time of their concerns, as time is likely to be of the utmost importance to prevent further loss to the Ulster Gliding Club. However, club members and employees must not confront any individual that they suspect. They must bring this to the attention of the appropriate person. Club members and employees should also keep or copy any documentation that arouses their suspicions.

8. Disciplinary action The complaints and disciplinary procedures of the Ulster Gliding Club will be followed where a club member or an employee is suspected of being involved in a fraudulent or illegal act. This may result in suspension, expulsion or dismissal. See the Ulster Gliding Club complaints and disciplinary procedure for further information.

9. Action required if fraud is discovered/suspected

9.1 First of all ensure that there is a reasonable belief that a fraud has been committed prior to commencing investigations.

9.2 Secure and collate evidence that will be necessary for substantiating suspicions.

9.3 Report your suspicions to the Directors or to the Management Committee of the club. If the suspicion of fraud or discovery of fraud involves a Director or a member of the management committee, raise the matter privately with another Director or member of the management committee.

9.4 If you feel that your suspicions have not been adequately investigated, bring the matter to a higher authority outside of the Ulster Gliding Club (e.g. the British Gliding Association) if applicable.

9.5 If you feel that both the club and the governing body have not adequately investigated your suspicions, document the procedures that you have gone through and report the matter to the PSNI.