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ANTI - FRAUD POLICY

Wycombe Islamic Mission and Mosque Trust Limited (WIMMT)



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1. Purpose

- 1.1 The purpose of this statement is to set out WIMMT's policy on fraud and its prevention. WIMMT requires its staff, volunteers, contractors and partners at all times to act honestly and with integrity and to safeguard the resources for which they are responsible. Fraud is an ever-present threat to these resources and hence must be a concern for all staff, volunteers, contractors and partners.

1. Definition

- 2.1 Fraud includes but not limited to activities such as deception, bribery, forgery, extortion, corruption, theft, conspiracy embezzlement, misappropriation, false representation, concealment of material facts and collusion. Fraud is an act carried internally or externally to the organisation with the deliberate intention of deceiving the organisation, its donors, beneficiaries or other stakeholders to gain a personal advantage or cause a loss to another.

2. Attitude to fraud

- 2.1 WIMMT takes a serious view of any attempt to commit fraud by members of staff, volunteers, contractors and partners acting on behalf of WIMMT and others. Staff, volunteers, contractors and partners involved in impropriety of any kind will be subject to disciplinary action, including prosecution, if appropriate.

2. Responsibilities

- 3.1 Fraud prevention and detection is the responsibility of all in WIMMT be they staff, volunteers, contractors and management. Management may devise processes for prevention and detection but the commitment and dedication of staff and volunteers is vital to enhance protection.

- 3.2 The Chairman of the board of trustees is responsible for:

- Developing and maintaining effective control to help and detect fraud and corruption;
- carrying out vigorous and prompt investigations if fraud or corruption occurs;
- taking appropriate disciplinary and/or legal action against the perpetrators of fraud;
- taking disciplinary action against trustees and managers where their failures have contributed to the commission of fraud;
- reporting all fraud and corruption or the attempted where monetary loss is in excess of £500 or where there is risk to reputation of WIMMT to the board of Trustees.

3. Trustees' Responsibilities:

3.1 Trustees are responsible for the prevention and detection of fraud by ensuring that an adequate system of internal control exists within the organisation and these controls operate effectively;

4.2 As a result there is a need for all trustees to:

- Identify and assess the risks involved in the organisation;
- Develop and maintain effective controls to prevent and detect fraud and corruption;
- Ensure compliance with controls; and
- Ensure policies and procedures are followed.

3.2 Well designed and effective controls will include:

- Thorough recruitment procedures
- Physical security of assets
- Clear organisation of responsibilities and reporting lines
- Adequate staffing levels
- Supervision and checking of output
- Segregation of duties to ensure key functions and controls are not performed by the same individuals
- Rotation of staff
- Random spot checks by managers
- Complete and secure audit trails
- Performance monitoring by management
- Budgetary and other financial reports

4. Staff and Volunteer Responsibilities

4.1 Every member of staff and volunteer has a duty to ensure that public funds, WIMMT's reputation and its assets are safeguarded and;

4.2 Should alert their line manager where they believe the opportunity for fraud exists because of poor procedures or lack of effective supervision;

4.3 Every member of staff and volunteer has a responsibility to report details of

4.4 Any suspected or actual fraud

4.5 Any suspicious acts or events, to their line manager or the President

4.6 Assist in any investigations by making available all relevant information and by co-operating in interviews.

5. Partner Organisations

- 5.1 Partner organisations have a duty to ensure they understand and abide by WIMMT's policies, operating an effective control environment where WIMMT is the funder.
- 5.2 Partner organisations have a duty to ensure WIMMT receives financial, narrative and media reports.

6. Fraud Response Plan

- 6.1 WIMMT has the following fraud response plan in place, which can act as a checklist of actions and a guide to follow in the event of fraud being suspected.
- 6.2 Start by setting the objective. This will include considering the following:
 - 7.1.1 Consideration of criminal or civil proceedings
 - 7.1.2 Regulatory issues
 - 7.1.3 Reassurance and whether it could happen again
 - 7.1.4 Maintaining proportionate control
- 6.3 Create an investigations team
 - 6.3.1 A fraud response team will be established.
 - 6.3.2 A coordinator will be appointed to centralise crisis management.
 - 6.3.3 An independent investigator with the appropriate experience will be appointed.
 - 6.3.4 Consideration will be given to which trustees, employees and departments that will be included or excluded.
 - 6.3.5 External support will be arranged where appropriate - forensic accountants, lawyers, IT data recovery etc.
- 6.4 The board of trustees will gather evidence consisting of the following:
 - 6.4.1 Location – consider suspects, collaborators, innocent bystanders and external parties.
 - 6.4.2 Preserving records – paper, emails, electronic and paper records

- 6.4.3 Storing evidence securely
- 6.4.4 Protecting – suspend routine deleting of files and collection of recycling.
- 6.4.5 Interviewing, considering independent representation where appropriate.
- 6.4.6 Suspects – suspend access to sensitive records and if appropriate consider garden leave.
- 6.5 Damage assessment
 - 6.5.1 Analyse the impact on WIMMT’s reputation, staff and funders, trustees and other stakeholders;
 - 6.5.2 Identify any regulatory concerns and inform the Charity Commission if appropriate.
 - 6.5.3 Assess whether to inform the police.
- 6.6 Media
 - 6.6.1 Ensure the Operations Manager is kept informed in order to deal with any press enquiries and prepare press release if appropriate.
- 6.7 Insurers
 - 6.7.1 Contact Insurance brokers.
 - 6.7.2 Assess whether covered for fraud and corruption, and costs of investigation.
- 6.8 Suspects
 - 6.8.1 Follow disciplinary policy and terms of employment contract.

Policy Review

Last review date: December 2020

Next scheduled review date: December 2021

JOHNS & SAGGAR LLP