



Singing for all ages

# S C Choirs

## Anti Fraud and Theft Policy

### Introduction

This document sets out the policy and procedures of S C Choirs against fraud and other forms of dishonesty, together with the steps that must be taken where any of these practices are suspected or discovered.

It applies to Trustees, Members and Volunteers and anybody associated with S C Choirs who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it.

The Charity requires members at all times to act honestly and with integrity and to safeguard the resources for which they are responsible.

### Statement of intent

S C Choirs 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 the organisation have a responsibility for putting these principles into practice and for reporting any breaches they discover. Fraud is an ever-present threat to these resources and hence must be of concern to all members and volunteers. Fraud and/or theft of any kind will be subject to disciplinary action, including prosecution, if appropriate

### Definitions

**Fraud** is used to describe a whole range of activities such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. Generally, however, fraud involves the intention to deceive a person or organisation in order to obtain an advantage, avoid an obligation or cause loss.

The term also includes the use of information technology equipment to manipulate programs or data dishonestly, the theft of IT equipment and software, and the intentional misuse of computer time and resources.

**Theft** is dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

### Responsibilities

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

#### a) Trustees

Trustees have the overall responsibility for managing the risk of fraud and theft and their responsibilities include:

- Undertaking a regular review of the fraud risks.
- Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified.
- Reporting fraud risk issues

- Reporting incidents of fraud or attempted fraud.
- Liaising with the Charity's appointed Auditor.
- Ensuring that appropriate action is taken to minimise the risk of fraud occurring in the future.

**b) Members and Volunteers:**

Every member or volunteer is responsible for:

- Being open and honest at all times;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud or theft;
- Reporting details immediately if they suspect that a fraud or theft has been committed or notice any suspicious activity;
- Cooperating fully with whoever is reviewing or investigating a suspected fraud or theft.

The Chair 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. The Chair will then instigate an investigation by appointing a designated officer, auditor or other adviser.

The designated officer, auditor or other advisor will:

- record evidence received;
- ensure the security and confidentiality of evidence;
- work closely with the Trustees of the Charity 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 the Charity.

**Training**

As our charity is small, formal training in the recognition of and prevention of fraud is not considered necessary by the Charity Commission. It is sufficient that our members and volunteers are made aware of what to look out for and to report anything suspicious.

**Review**

This policy will be reviewed on an annual basis.

Signed .....  
Trustee and Chair

Date .....