

## MARSHALL'S CHARITY

### ANTI FRAUD & CORRUPTION POLICY

#### Introduction

1. The charity complies with applicable legislation, including the Fraud Act 2006, the Bribery Act 2010, and with other regulatory requirements and applicable guidance. Its trustees are required under charity law to safeguard the assets of the charity.
2. The charity is committed to conducting business fairly, openly and honestly and in accordance with the highest ethical and legal standards.

#### Purpose

3. The purpose of this policy is to set out the charity's stance on fraud, bribery and corruption and its approach to preventing, detecting, reporting and investigating fraud, bribery and corruption.

#### Scope

4. This policy applies to Marshall's Charity, Marshall's Educational Foundation and Marshall's (New River House) Limited.
5. This policy is applicable to, and must be followed by, all staff including consultants and contractors. Failure to comply could result in disciplinary action, including dismissal.
6. The charity requires all those receiving charity funds or representing the charity, including its suppliers, grant recipients, partners, contractors and agents, to act in accordance with this policy, which will be displayed on the website. Grant application forms will include agreement to abide by this policy.

### Policy

#### Policy Statement

7. The charity has a 'zero tolerance' policy towards fraud, bribery and corruption. This means that the charity:
  - a) does not accept any level of fraud, bribery or corruption within the organisation or by any other individual or organisation receiving charity funds or representing the charity; and
  - b) will always seek to take disciplinary and/or legal action against those found to have perpetrated, be involved in, or assisted with fraudulent or other improper activities in any of its operations.
8. The charity is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.

#### Risk and internal control systems

9. The charity will seek to assess the nature and extent of its exposure to the risks of internal and external fraud, bribery and corruption. It will regularly review these risks, using information on actual or suspected instances of fraud, bribery and corruption to inform its review.

10. The charity will seek to put in place efficient and effective systems, procedures and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, bribery and corruption; and reduce the risks to an acceptable level.
11. The charity will seek to equip its staff with the skills, knowledge and expertise to manage its fraud risk effectively. It will provide adequate training to make staff aware of the risks of fraud, bribery and corruption, and of their responsibilities in preventing, detecting, and reporting it.
12. The charity will make all those receiving charity funds or representing the charity, including its suppliers, grant recipients, partners, contractors and agents aware of this policy.
13. The charity will work with relevant stakeholders, including comparable organisations, relevant regulators and government organizations to tackle fraud.
14. The charity will regularly review and evaluate the effectiveness of its systems, procedures and internal controls for managing the risk of fraud. It will do this through risk management and assurance processes and audit arrangements.

### **Reporting - internal**

15. All staff must immediately report any suspected or actual instances of fraud, bribery or corruption. This includes offers to pay bribes, solicitation of bribes and demands to make facilitation payments. Failure to report could result in disciplinary action.
16. Reports should be made to the Clerk or, if that is inappropriate, to a trustee.
17. The charity also requires all those receiving charity funds or representing the charity, including its suppliers, grant recipients, partners, contractors and agents, to report any suspected or actual instances of fraud, bribery or corruption involving charity assets or staff. Reports should be made to the Clerk via [catherine@marshalls.org.uk](mailto:catherine@marshalls.org.uk).
18. The charity will not penalise anyone for raising a concern in good faith, even if it turns out to be unfounded. Any member of staff who harasses or victimises someone for raising a concern in good faith will themselves be subject to disciplinary action.
19. The charity will maintain a system for recording: all reports of actual or suspected fraud, bribery and corruption; the action taken; and the outcome of any investigation. It will use this information to inform its review of the risks and the effectiveness of its controls.

### **Reporting – external**

20. The charity will fully meet its obligations to report fraud, bribery and corruption to third parties.

### **Investigation**

21. The charity will take all reports of actual or suspected fraud, bribery and corruption seriously, and investigate proportionately and appropriately.
22. The charity will always seek to take disciplinary and/or legal action against those found to have perpetrated or assisted with fraudulent or other improper activities in any of its operations. For staff, this may include dismissal. It will also seek to recover any assets lost through fraud.

### **Approval of losses**

23. All losses as the result of fraud must be recorded and approved by the trustees.

### Specific risk mitigation measures

24. To manage the exposure to bribery and corruption, all gifts and hospitality received by staff must be approved in line with the delegated authorities and recorded.
25. Conflicts of interest are known to increase the risk of fraud. Therefore all staff who have an interest in an actual or potential supplier (whether personally, or through family members, close friends or associates) must report that conflict of interest to their manager.

### Responsibilities

26. **All staff** are responsible for complying with this policy.

### Definitions

27. **Fraud** is knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.
28. **Bribery** is giving or offering someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward someone for having already done so.
29. A **facilitation payment** is a type of bribe. An example is an unofficial payment or other advantage given to a public official to undertake or speed up the performance of their normal duties.
30. **Corruption** is the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behavior by those in positions of power, such as managers or government officials. It would include offering, giving and receiving bribes to influence the actions of someone in a position of power or influence, and the diversion of funds for private gain.
31. A **conflict of interest** is where an individual has private interests that may or actually do influence the decisions that they make as an employee or representative of an organisation.