



Mevagh Family Resource Centre
Anti-Fraud Policy

Document:	Anti-Fraud Policy
What is this?	This is Mevagh Family Resource Centre's (Mevagh FRC) current Anti-Fraud Policy
CRA Code Sections:	4.4
Notes:	This document serves as the policy for preventing fraud at Mevagh FRC
Use of Document:	Directors of Mevagh FRC - CRA Compliance
Date Policy Approved:	This Policy was approved by the Voluntary Board of Directors of Mevagh FRC at its meeting on 18.11.24
Review Date:	This Policy will be reviewed by the Voluntary Board of Directors of Mevagh FRC on 18.11.27

Introduction

Mevagh FRC is committed to protecting the funds with which it has been entrusted and ensuring these funds are used for their intended purpose. In this regard, Mevagh FRC is conscious of the importance of ensuring it preserves the highest standards of honesty, transparency, probity, and accountability to protect its reputation and that of its employees from fraudulent activity. It is recognised that all members of staff play a key role in achieving these aims.

It is the policy of Mevagh FRC to identify and promptly investigate any possibility of fraudulent or related dishonest activities against Mevagh FRC and, when appropriate, to pursue legal remedies available under law.

Purpose

The purpose of this Anti-Fraud Policy is to safeguard the proper use of Mevagh FRC finances and resources and to set out the responsibilities of Mevagh FRC and those working in observing and upholding Mevagh FRC's position on fraud, bribery, and corruption.

Scope

This Anti-Fraud Policy applies to members of the Board of Directors and staff. Any member of staff against whom evidence of fraud is found will be the subject of disciplinary procedures up to and including dismissal. Such individuals may also be subject to legal action. The repayment of losses will be sought in all cases and Mevagh FRC would normally expect to recover all costs in addition to the recovery of losses.

Definition

For the purposes of this Policy fraud may be defined as any corrupt or dishonest act or omission that causes loss to Mevagh FRC, avoidance of an obligation or results in a benefit or advantage (to the person acting or omitting to act or to a third person) and is deliberate or reckless in relation to the harm/loss caused or advantage gained. For the purposes of this Policy, the term 'fraud' includes attempted fraud.

General Principles

It is Mevagh FRC's policy to promote a culture of integrity and honesty and to safeguard Mevagh FRC's resources by ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk through the following:

- Operating an effective system of governance and internal control.
- Promoting the necessity and requirement for high standards of personal conduct through the Code of Conduct.
- Ensuring the appropriate segregation of duties across Mevagh FRC.
- Delegating approval authority across a range of personnel.
- Promoting a culture of transparency.
- Ensuring that appropriate management resources and structures are in place across Mevagh FRC to detect any incidence of fraud.
- Timely and appropriate management of any allegation of fraud in accordance with relevant policies and procedures.
- Equal and fair treatment of all who become the subject of a fraud investigation.

Individuals who cover up, obstruct, fail to report, or monitor a fraud of which they become aware or should become aware, may be considered an accessory after the fact and may be subject to disciplinary action. Persons who threaten retaliation against a person reporting a suspected fraud will be subject to disciplinary action. Additionally, persons reporting a fraud knowing the allegation to be false will be subject to disciplinary action.

Roles and Responsibilities

Responsibility of Management

It is the responsibility of members of the Board of Directors to be familiar with the types of impropriety that might occur in their area of responsibility and to be alert for any indication that improper activity, misappropriation, or dishonest activity, is or was, in existence and to put in place controls to prevent such occurrences.

The Board of Directors are required to support and work with involved offices/units and law enforcement agencies in the detection, reporting and investigation of dishonest or fraudulent activity. If a fraud is detected corrective action must be taken to ensure adequate controls are put in place to prevent a reoccurrence of such activity.

Responsibility of Employees

It is the responsibility of all employees to conduct their business in such a way as to prevent fraud occurring in the workplace. Employees must also be alert to the possibilities of fraud and be on guard for any indications that improper or dishonest activity is taking place. Employees have a responsibility to report any suspicion of fraud, without delay in accordance with the procedures set down in this Policy. Additionally, employees are required to cooperate with any investigations into fraudulent activity.

Reporting Fraud

Staff of Mevagh FRC must act reasonably and in good faith in reporting alleged fraudulent activity without delay. Staff must commit to keeping the reporting of suspected fraudulent activity confidential as it is important that all evidence is preserved and protected from the outset.

Anonymous reporting is discouraged but, where supported by evidence, may form the basis of an investigation.

A member of staff of Mevagh FRC should report suspected fraudulent activity without delay to the Project Manager, or in their absence, the Chairperson. Upon receipt of an allegation the Project Manager will advise the Chairperson and a meeting of the Board of Directors will be held within 48 hours to decide on the action to be taken.

The Board of Directors will decide if the allegation received warrants investigation. Any investigation will be carried out by Mevagh FRC's Auditor.

In performing its functions, the Board of Directors may avail of any external expertise it deems appropriate.

Investigation Procedures

The Board of Directors will review all documentation and information available to them and take immediate steps to prevent the possible destruction of any relevant information or evidence.

The Chairperson of the Board of Directors will inform the employee(s) who is/are the subject of the allegation that an investigation is being carried out. The Auditor will carry out the investigation in a timely manner aimed at ensuring that the current and future interests of both Mevagh FRC and the suspected individual(s) are protected.

Upon completion of the investigation the Auditor will submit a written report of their findings to the Board of Directors who will decide what action should be taken. Such action may include changes to the way in which Mevagh FRC conducts its operations.

Review of Policy

This Policy will be reviewed every three years or sooner if circumstances change.

Signed: Joe Byrne (Chairperson)

Date: 18-11-24

Signed: [Signature] (Direcotr)

Date: 18-11-24

Revision History

Revision No.	Approval Date	Document Reference and Changes Made	Name