



GS12 Green Synergy Fraud Prevention and Detection Policy

Purpose of the Policy

Green Synergy is committed to ensuring that the organisation's policy framework is inclusive, responsive, robust and accountable. The organisation believes that sound policies are required defining the policy and procedures the charity will operate and abide by when managing the risk of fraud in the organisation. This will significantly benefit the overall efficiency of the operations for Green Synergy and promote the best interests of its service users, employees, volunteers, Trustees, members, partners / stakeholders and voluntary officers.

Statement of Policy – Green Synergy recognises that in all aspects of its charitable operations, appropriate and detailed financial control, systems and oversight are required. The objective of this policy is that the organisation will ensure that there is adequate and appropriate control and oversight by Board members to prevent and detect fraudulent activities.

The scope of the policy covers the service delivery, activities and workforce of Green Synergy whether they are:

- ❖ Paid employees
- ❖ Volunteer Board Members
- ❖ Volunteers
- ❖ Trainee workers and students on work experience or placements.

This policy covers every aspect of activities carried out by Green Synergy in its project and programme delivery, training and educational delivery, promotional activities and other functions linked to the organisation, as determined by the Board of Trustees.

Policy Principles: Green Synergy Fraud Prevention and Detection Policy aims to ensure that Green Synergy takes appropriate measures to deter fraud. The charity is committed to preventing fraud and corruption from occurring and to developing an anti-fraud culture. To achieve this, Green Synergy will comply with the requirements of Government Accounting to:

- ❖ develop and maintain effective controls to prevent fraud.
- ❖ ensure that if fraud occurs a vigorous and prompt investigation takes place.
- ❖ take appropriate disciplinary and legal action in all cases, where justified.
- ❖ review systems and procedures to prevent similar frauds.
- ❖ investigate whether there has been a failure in supervision and take appropriate disciplinary action where supervisory failures occurred; and
- ❖ record and report all discovered cases of fraud.

The following policies and principles apply in all aspects of Green Synergy charitable activities:

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Green Synergy. 49 Roman Pavement, Lincoln, Lincolnshire. LN2 5RD. Tel: 01522 533077

Charity Number: 1153883 Company Number: 08399741

Email: info@greensynergy.org.uk Web: www.greensynergy.org.uk



1. Green Synergy staff must have, and be seen to have, the highest standards of honesty, propriety and integrity in the exercise of their duties.
2. Green Synergy will not tolerate fraud, impropriety or dishonesty and will investigate all instances of suspected fraud, impropriety, or dishonest conduct by Green Synergy staff or external organisations (contractor or client).
3. Green Synergy staff must not defraud the charity, other Green Synergy staff, our beneficiaries, clients or contractors, in any way.
4. Green Synergy will take action, including dismissal and/or criminal prosecution against any member of staff defrauding (or attempting to defraud) the charity, other Green Synergy staff, beneficiaries or contractors.
5. Green Synergy will act, including criminal prosecution - against external organisations defrauding (or attempting to defraud) Green Synergy, our staff during their work, Green Synergy beneficiaries, clients or contractors.
6. Green Synergy will co-operate fully with an external investigating body.
7. Green Synergy will always seek to recover funds lost through fraud.
8. All frauds will be reported to the charity's Auditors.

This policy also sits alongside GS11 Financial Controls Policy.

Scope of Policy

1. This Policy applies to all employees and contractors of Green Synergy. The charity is committed to a culture of honesty, openness and fairness. It is committed to the elimination of any fraud and corruption and to the rigorous investigation of any such cases and action against those involved.
2. No precise legal definition of fraud exists; many offences referred to as fraud are covered by the Theft Acts of 1968 and 1978. The term is used to describe acts such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. For practical purposes, and for this policy, fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.
3. Occupational fraud and abuses fall into four main categories:
 - a. theft, the misappropriation or misuse of assets for personal benefit.
 - b. bribery and corruption.
 - c. false accounting and/or making fraudulent statements with a view to personal gain or gain for another: for example, falsely claiming overtime, travel and subsistence, sick leave or special leave (with or without pay);
 - d. externally perpetrated fraud against an organisation.

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4. Green Synergy will maintain system controls to ensure that the charity's resources are properly applied in the manner, on the activities and within the limits approved. The charity actively encourages anyone having reasonable suspicion of irregularities to report them. It is the policy of Green Synergy that no employee should suffer as a result of reporting reasonably held suspicions.

Policy and Procedures

Action to be Taken in the Event of Discovery or Suspicion of Fraud

1. Green Synergy has established arrangements for staff to report any concerns they may have without fear of prejudice or harassment. This applies to concerns relating to fraud and to any other concerns within the context of the Public Interest Disclosure Act 1998.
2. Concerns which should be reported include, but are not limited to, staff committing or attempting to commit:
 - a. any dishonest or fraudulent act
 - b. forgery or alteration of documents or accounts
 - c. misappropriation of funds, supplies or other assets
 - d. impropriety in the handling or reporting of money or financial transactions
 - e. profiting from an official position
 - f. disclosure of official activities or information for advantage
 - g. accepting or seeking value from third parties by virtue of official position or duties; and
 - h. theft or misuse of property, facilities or services.
3. External organisations' actions which should be reported include:
 - a. being offered a bribe or inducement by a supplier
 - b. receiving fraudulent (rather than erroneous) invoices from a supplier
 - c. reported allegations of corruption or deception by a supplier.
4. In a case of suspected irregularity, the person will usually be suspended pending investigation. The purpose of the suspension is to prevent any suggestion of a suspect having the opportunity to continue with the act complained of, falsify or destroy records, influence witnesses etc. Suspension is not a punishment, nor does it imply any fault or guilt on the part of the employee concerned.
5. Green Synergy will establish and will maintain a Fraud Response Log, which sets out guidance to senior staff in the event of fraud being discovered or suspected. Under the Plan:
 - a. Incidents will be logged in a Fraud Register, which contains details of allegations, investigations and conclusions.
 - b. Frauds and allegations of fraud will be investigated by an appointed suitably qualified senior member of staff independent of the area under suspicion.

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- c. Progress on investigations will be reported to Chair and Treasurer as a standing item on the Finance and Fundraising Review Group agenda.

6. Responsibilities

- a. The creation of an anti-fraud culture underpins all work to counter fraud. All Green Synergy staff should understand the risk of fraud faced by the office, that fraud is serious and diverts resources away from Green Synergy primary objectives.

i. The Chief Executive Officer, Finance and Office Assistant and the Treasurer

1. The Finance and Office Assistant, Chief Executive Officer and the Treasurer are responsible for establishing the internal control system designed to counter the risks faced by Green Synergy. Together they are accountable for the adequacy and effectiveness of these arrangements. Managing fraud risk should be seen in the context of the management of this wider range of risks.
2. The Treasurer is responsible for making arrangements for investigating allegations of fraud. These arrangements include the appointment of a suitably qualified senior member of staff to lead the investigation.
3. The Treasurer will be responsible for receiving the report of the investigating officer and considering an appropriate response.

b. Finance and Office Assistant.

- i. The Finance and Office Assistant is responsible for assisting the Chief Executive Officer and the Treasurer to develop and maintain effective controls against fraud.

c. The Chief Executive

- i. The Chief Executive will be responsible for enforcing Green Synergy anti-fraud policies, including:
 1. instigating disciplinary and legal action (both civil and criminal) against the perpetrators of fraud
 2. taking disciplinary action against supervisors where supervisory failures have contributed to the commission of fraud
 3. providing confidential advice to staff who suspect a member of staff of fraud.

d. Appointed Investigator

- i. The appointed senior member of staff will be responsible for investigating allegations of fraud including:
 1. carrying out a thorough investigation if fraud is suspected, with the support of our finance team, where necessary.
 2. gathering evidence, taking statements and writing reports on suspected frauds
 3. liaising with the Chair and the Treasurer where investigations conclude that a fraud has taken place.

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4. identifying any weaknesses which contributed to the fraud; and if necessary, making recommendations for remedial action.

ii. To carry out these duties the appointed member of staff will have unrestricted access to Green Synergy Chair, Treasurer, the Chief Executive and the Finance and Office Assistant.

e. Managers

i. Managers are the first line of defence against fraud. They should be alert to the possibility that unusual events may be symptoms of fraud or attempted fraud and that fraud may be highlighted because of management checks or be brought to attention by a third party.

ii. They are responsible for:

1. being aware of the potential for fraud

2. ensuring that an adequate system of internal control exists within their area of responsibility, appropriate to the risk involved and those controls are properly operated and complied with.

3. reviewing and testing control systems to satisfy themselves the systems continue to operate effectively.

iii. Managers should inform their Chief Executive and line manager if there are indications that an external organisation (such as a contractor or client) may be trying to defraud (or has defrauded) Green Synergy or its staff carrying out their duties.

iv. They should also inform their line manager if they suspect their staff may be involved in fraudulent activity, impropriety, or dishonest conduct.

v. The Chief Executive and / or the Finance and Office Assistant should contact the Chair of the Finance and Fundraising Review Group immediately on being alerted to such suspicions. Time is of the essence in reporting suspicions. Managers should therefore inform the Treasurer direct if their Senior Manager is absent or on leave.

vi. In the absence of the Treasurer, the Chair of the Board of Trustees should be informed. In turn, they will ensure that is kept informed of developments.

vii. Managers should take care to avoid doing anything which might prejudice the case against the suspected fraudster. Separate advice on dealing with fraud is contained in a fraud response plan circulated to designated staff involved in reporting or investigating individual allegations of fraud.

f. Staff

i. Green Synergy staff must have, and be seen to have, the highest standards of honesty, propriety and integrity in the exercise of their duties.

ii. Green Synergy staff are responsible for:

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1. acting with propriety in the use of official resources and in the handling and use of public funds whether they are involved with cash or payment systems, receipts or dealing with contractors or suppliers
 2. reporting details of any suspected fraud, impropriety or other dishonest activity immediately to their line manager or the responsible manager. More guidance on how to report concerns can be found in the Whistleblowing policy on reporting concerns about the proper conduct of Green Synergy business.
 3. assisting in the investigation of any suspected fraud.
 4. Staff reporting or investigating suspected fraud should take care to avoid doing anything which might prejudice the case against the suspected fraudster. Separate advice on dealing with fraud is contained in a fraud response plan circulated to designated staff involved in reporting or investigating individual allegations of fraud.
- iii. Employees who are aware of, or suspect that a financial irregularity is taking place, or has taken place, have a duty to report their suspicions, by doing nothing they may be implicating themselves.

g. Further Advice & Guidance

- i. Finance and Office Assistant will provide advice where line managers are unavailable or unable to give advice.
- ii. Police and external auditors will be informed if:
 1. There is evidence of an irregularity which needs to be confirmed by witness interview if criminal prosecution is contemplated.
 2. Interview of the suspect is desirable to confirm the evidence of records
 3. A prima facie case of fraud has been established but the perpetrator could not be identified.

Review date: 26/08/2027

Related Documents:

- GS7 Green Synergy Data Protection Policy
- GS7a Green Synergy Privacy Statement
- GS11 Green Synergy Financial Controls Policy
- GS13a Green Synergy Risk Register
- GS26 Green Synergy Whistleblowing Policy

Document Control:

Policy Details	
Policy	GS12 Green Synergy Fraud Prevention and Detection Policy

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Version	Date of Review	Reviewed by	Date Approved
V1	03.10.2022	CEO	Trustee Basecamp Approval.
V2	04.01.2023	Treasurer / CEO	Trustee Basecamp Approval
V3	05.10.2023	CEO	Trustee Basecamp Approval
V4	17.10.2024	CEO	Trustee Google Drive Governance Portal
V5	12.09.2025	CEO	Trustee Google Drive Governance Portal
V6	26.08.2026	CEO	Trustee One Drive Governance Portal

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