
Anti-fraud policy and procedure

Introduction

1. LEASE is committed to the prevention of fraud and the promotion of an anti-fraud culture.
2. LEASE operates a zero-tolerance attitude to fraud and requires Board members and members of staff to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud.
3. LEASE will investigate all instances of actual, attempted and suspected fraud and will where appropriate seek to recover funds lost through fraud. Perpetrators may be subject to appropriate action, including legal action.

Definition of fraud

4. The term 'fraud' is commonly used to describe the use of deception to deprive, disadvantage or cause loss to another person or party; or secure unwarranted personal gain.
5. Examples include (but are not limited to) submitting false documentation, falsely claiming expenses and failing to repay payments an individual is not otherwise entitled to. Individuals can be prosecuted under the Fraud Act 2006 if they make a false representation, fail to disclose information or abuse their position.

Key responsibilities

6. LEASE's Board is responsible for:
 - Regularly reviewing its anti-fraud policy statement and compliance to ensure it remains effective and relevant.
 - Investigating all allegations of fraud and pursuing appropriate action, including legal action.
7. The Chief Executive (CE) is responsible for:
 - Developing, implementing and maintaining adequate systems of internal control to prevent and detect fraud.
 - Ensuring that the LEASE's reputation and assets are protected against fraud.
 - Reporting to the Audit Committee (AC) on all aspects of fraud risk management including known or suspected fraud.
 - Assisting in the investigation of suspected fraud.
 - Monitoring compliance with internal controls and agreed policies and procedures.

Reporting suspicions

8. Those suspecting actual, attempted or suspected fraud should report their concerns in the first instance to the CE. Individuals should not attempt to investigate any fraud themselves.
9. The CE will investigate and provide a report on the evidence gathered within 10

business days or as soon as practicable thereafter, to the Chair of AC. The Chair of AC will normally decide, within 7 business days, whether any further action is required, and together with the CE shall be responsible for the introduction of any change in LEASE procedures, or action against any individual. The CE also has responsibility for reporting any circumstances deemed necessary to DCLG, in his role as LEASE's Accounting Officer. Where any complaint is wholly or partially upheld, the Chair of AC shall provide a report on this, and actions taken as a result, to the next meeting of LEASE's Board. In the event that any complaint or suspicion should rest on the CE or the Chair of AC, then the initial approach may be made to the Chairman of LEASE.

10. The Public Interest Disclosure Act 1998 protects employees who raise concerns about certain matters of public interest in good faith. The Commission will take all reasonable steps to ensure that confidentiality is maintained in such cases, and that those making complaints are not disadvantaged in any way by doing so. In addition, free independent advice can be obtained from the charity Public Concern at Work on 020 7404 6609 (www.pcaw.org.uk).

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