

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY

March 2023

Summary

Purpose:

To minimise the threat of fraud by setting out Plus Dane's approach to preventing fraud, detailing responsibilities of key stakeholders and referencing the fraud response plan which outlines the actions to be taken if a fraud is discovered or suspected.

To minimise the risk of Plus Dane breaching the Bribery Act 2010 by outlining the key elements of the Act and Plus Dane's approach to compliance and prevention of Bribery and Corruption.

CONTENTS	PAGE
1 Policy Statement	5
2 Policy Aims	5
3 Links to Corporate Plan	6
4 Definitions	6
5 Reducing and controlling risk of fraud and bribery	6
6 Reporting fraud and bribery	8
7 Actions to be taken in event of fraud and bribery	8
8 Sanctions and redress	9
9 Records	9
10 Work overseas	9
11 Facilitation payments and kickbacks	9
12 Charitable donations	10
13 Political donations	10
14 Roles and responsibilities	10
15 Assurance	12
16 Links to Plus Dane policies	13
17 Equality Impact Assessment	13
18 Modern slavery and human trafficking	13
19 Further advice and guidance	14
Appendix 1 – Gifts & Hospitality Register	14

1. Policy Statement

This policy applies to all Plus Dane Board members, colleagues and any other associated persons acting for or on behalf of Plus Dane.

Every Board member, colleague or other associated person is responsible for maintaining high standards of business conduct. Any breach of this policy is likely to constitute a serious disciplinary, contractual and criminal matter for the individual concerned and may cause serious damage to the reputation and standing of Plus Dane.

In the context of the legislation the term “employee” is taken to include all employees (full-time, part-time, casual, permanent, temporary or volunteer). An “associated person” refers to all contractors, consultants, suppliers, agents and agency staff engaged by Plus Dane.

Plus Dane has a commitment to preventing fraud, bribery and corruption from occurring, and to developing an anti-fraud, bribery and corruption culture. Plus Dane is committed to high legal and ethical conduct, and integrity in all business activities. Colleagues are expected to safeguard the resources for which they are responsible; fraud is an ever-present threat and therefore must be a concern to all members of staff. Therefore it is important that anyone associated with Plus Dane, that has suspicions of fraud or corruption, reports their concerns promptly.

This policy outlines the organisation’s position to preventing fraud, bribery, and corruption. It should be read together with the Plus Dane probity policies (these include this policy, the Anti-Money Laundering Policy, Conflicts of Interest Policy, Gifts and Hospitality Policy, Code of Conduct and Whistleblowing Policy all available on Intro). In line with the Whistleblowing policy employees can make reports with no fear of reprisal.

Plus Dane has a zero-tolerance approach to fraud, bribery and corruption. As such, will not tolerate any form of fraudulent activity, bribery or corruption by its Board members, employees or agents, consultants or any person or body acting on its behalf.

IMPORTANT

An organisation can commit an offence under Section 7 of the Bribery Act 2010, which is failing to prevent a bribe, if an employee, subsidiary or associated person commits bribery. Plus Dane has a defence against this offence if it can be demonstrated that adequate anti-bribery controls and procedures are in place.

2. Policy Aims

The aims of this policy are to minimise:

- The opportunity for fraud by setting out Plus Dane’s approach to preventing fraud, detailing responsibilities of key stakeholders and referencing the fraud response plan which outlines the actions to be taken if a fraud is discovered or suspected.

- The risk of Plus Dane breaching the Bribery Act 2010 by outlining the key elements of the Act and Plus Dane's approach to compliance and prevention of Bribery and Corruption.

3. Links to Corporate Plan:

This policy supports the sustainable organisation objective by ensuring Plus Dane recognises, manages and minimises the risk of fraud and bribery supporting Plus Dane's financial resilience and legal compliance.

4. Definitions

4.1 Fraud

The term fraud can be 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, fraud involves the intention to deceive a person or organisation in order to obtain an advantage, avoid an obligation or cause a loss.

4.2 Bribery

Bribery refers to the offering, giving, soliciting, or receiving of any item of value as a means of influencing the actions of an individual holding a public or legal duty.

4.3 Corruption

The use of bribery to influence the actions of a public official. More generally, corruption refers to obtaining private gains from public office through bribes, extortion, and embezzlement of public funds.

5. Reducing and controlling the risk of fraud and bribery

5.1 Principles

Plus Dane will adopt best practice as detailed by the Fraud Advisory Panel* and set out in the Code of Conduct. The following principles are critical to the success of Plus Dane's approach to managing the risk and controlling fraud, bribery and corruption:

- The detection, prevention and reporting of fraud, bribery or corruption is the responsibility of all Board and committee members and employees within Plus Dane.
- All staff must demonstrate the highest standards of honesty, probity and integrity in the exercise of their duties.
- We will not tolerate fraud, bribery, corruption or any impropriety or dishonesty. We will ensure that if fraud or bribery is alleged or occurs a vigorous and prompt investigation takes place.

- We will review systems and procedures to prevent similar incidents in the future.
- Plus Dane staff must not defraud Plus Dane or defraud or bribe other staff, tenants or customers or contractor/partner organisations in any way.
- We will develop and maintain effective controls to prevent illegal activity.
- Plus Dane will cooperate fully with any external investigating body.
- Plus Dane will always seek to recover funds lost through fraud.
- All suspected, or proven frauds or acts of corruption, will be reported to Audit & Assurance Committee and where appropriate to the Regulator.

Colleagues are expected to assist Plus Dane by remaining vigilant in preventing, detecting and reporting fraud, bribery or corruption.

** An independent voice of the anti-fraud community which champions best practice in fraud prevention, detection and prosecution*

This policy and the approach outlined in the Fraud Response Plan are key facets of Plus Dane's internal controls framework. This policy attempts to mitigate the impact of any financial loss and reputational damage.

The organisation has established management procedures to prevent, detect and prohibit bribery.

5.2 Managing at risk employees and associated persons.

Directors should work with their management teams to identify any colleagues or associated persons who could be at risk of being offered a bribe or potentially defrauded.

When identified Directors will be required to ensure that they do the following for their area of the business:

- Regularly monitor and communicate with at risk employees and associated persons.
- Ensure due diligence of third parties and associated persons is carried out; and
- Communicate the zero-tolerance approach to bribery to third parties, including actual and prospective customers, suppliers and joint-venture partners.

The suite of probity policies (including this policy) will be provided to all staff during their induction to ensure that colleagues are aware of Plus Dane's approach to dealing with these issues. There is Anti-Fraud training available to all staff through the e-learning portal.

5.3 Concerns which should be reported include, but are not limited to:

- Staff committing or attempting to commit any dishonest or fraudulent act; forgery or alteration of documents or accounts; misappropriation of funds, supplies or other assets; impropriety in the handling or reporting of money or financial transactions; profiting from an official position; disclosure of official activities or information for advantage; accepting or seeking value from third parties by virtue of official position or duties; and theft or misuse of property, facilities or services.
- External organisations being offered a bribe or inducement by a supplier; receiving fraudulent (rather than erroneous) invoices from a supplier; and reported allegations of corruption or deception by a supplier.

6. Reporting fraud and bribery

Board members, employees and associated persons should report any concerns that they may have to the Deputy Chief Executive Officer (DCEO) or Director of Governance and Assurance (Company Secretary) at the earliest opportunity and can use the whistleblowing procedure to do so if necessary.

If an incident or suspected incident occurs, it will be reported to the DCEO or Director of Governance and Assurance (Company Secretary) and recorded in Plus Dane's Fraud Register. Any such reports will be thoroughly and promptly investigated in line with the Fraud Response Plan (available on Intro), within the terms and conditions of employment, contract or consultancy agreement.

Employees and associated persons will be required to assist in any investigation into possible or suspected fraud or bribery.

In the event of discovery or suspicion of fraud or bribery Plus Dane has established and maintains a Fraud Response Plan (available on Intro).

7. Actions to be taken in the event of fraud or bribery

We will investigate all suspected instances by Board members, employees associated persons or external organisations (contractor, supplier or client). Investigators should take care to avoid doing anything which might prejudice the case against the person suspected of fraud or bribery.

Action will be taken, including dismissal and/or criminal prosecution against any member of staff or external person or organisation defrauding (or attempting to defraud) Plus Dane, defrauding or bribing other Plus Dane staff, agency staff, Plus Dane customers or contractors/partner organisations.

Plus Dane Investigate whether there has been a failure in supervision and take appropriate disciplinary action where supervisory failures occur.

All discovered cases of fraud and/or bribery will be recorded and reported.

8. Sanction and Redress

The sanctions and redress that can be applied against individuals should be read in conjunction with the organisation's Disciplinary Policy and procedure.

The types of sanction which may apply are:

- Civil – sanctions can be taken to recover money and/or assets which have been fraudulently obtained, including interest and costs.
- Criminal – Plus Dane will work in partnership with the Police and the Crown Prosecution Service to bring a case to court against an offender. Outcomes, if found guilty, can include fines, a community order or imprisonment and of course, a criminal record.
- Disciplinary – procedures will be initiated when an employee is suspected of being involved in fraudulent or illegal activity.

Plus Dane Housing will seek financial redress whenever possible to recover losses to fraud, bribery and corruption. Redress can take the form of confiscation under the Proceeds of Crime Act 2002, Money Laundering Regulations, compensation orders, a civil order for repayment, or a local agreement between the Plus Dane and the offender. Funds recovered will be returned to the Plus Dane for use as originally intended.

9. Records

Board members and employees are required to take particular care to ensure that records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers and public officials. No accounts can be kept "off-book" to facilitate or conceal improper payments. Due diligence should be undertaken by employees prior to entering into any contract, arrangement or relationship with a potential supplier of services, agent, consultant or representative or other associated persons in accordance with Plus Dane's tendering and procurement procedures.

10. Working overseas

Currently the Plus Dane has no employees working outside the UK and is not expected to do so in the short to medium term.

11. Facilitation payments and kickbacks

Plus Dane prohibits its employees or associated persons from making or accepting any facilitation payments or "kickbacks" of any kind. Facilitation payments are payments made to government officials for carrying out or speeding up routine procedures. Facilitation payments are distinct from an official, publicly available fast-track process.

Facilitation payments, or offers of such payments, will constitute a criminal offence by both the individual concerned and Plus Dane under the Bribery Act 2010.

Kickbacks are typically payments made in return for a business favour or advantage. Kickbacks can include discounts or other types of cash incentives and

can commonly be found to occur in, and so particular vigilance should be paid to, supply chain arrangements.

If a colleague is offered, or believes they may have been offered, a kickback, they should ask for further details of the purpose and nature of the payment in writing. If this is refused it should be reported immediately to DCEO or Director of Governance & Assurance (Company Secretary).

If written details are provided, the DCEO will consider the nature of the payment. Plus Dane may seek legal advice. If it is concluded that the payment is a legitimate fee, for example part of a genuine fast-track process, or is permitted locally, the employee may be authorised to make the payment.

Where the DCEO considers that the request is for a facilitation payment, the employee or associated person will be instructed to refuse to make the payment and notify the public official.

12. Charitable donations and sponsorship

Plus Dane considers that charitable donations and sponsorship giving can form part of its wider commitment and responsibility to the community. Plus Dane may support fundraising events involving employees and also support local groups and charities via existing approved budgets.

13. Political donations

Plus Dane does not grant financial or other support to political parties, political campaign efforts, organisations or individuals engaged in politics as this may be perceived as an attempt to gain an improper business advantage.

If an employee is asked for a political donation in the context of contract discussions, no such donation should be made, and the matter should be reported to the Director of Governance and Assurance (Company Secretary).

14. Roles & Responsibilities

14.1 Chief Executive Officer

The creation of a culture underpins all work to counter fraud, bribery and corruption; all Plus Dane staff should understand the risks of fraud and bribery faced by the organisation, that these are serious, and they divert resources away from our primary goals. The Chief Executive with the support of Leadership Team is responsible for setting the culture about the prevention of fraud, bribery and corruption.

14.2 Deputy Chief Executive Officer (DCEO) and Audit & Assurance Committee

The DCEO owns this policy and is responsible for overseeing the maintenance of the fraud register and the governance that surrounds this, including a quarterly report to Audit & Assurance Committee.

The DCEO is responsible for establishing the internal control system designed to counter the risks faced by the organisation. The DCEO is accountable for the

adequacy and effectiveness of these arrangements. Managing these risks should be seen in the context of the wider range of risks.

The DCEO is responsible for making arrangements to investigate allegations of fraud and/or bribery. Such arrangements will be approved by the Chair of Audit & Assurance committee. This will include the appointment of a suitable qualified member of staff to lead the investigation.

14.3 Appointed Investigator

The appointed senior member of staff will be responsible for investigating allegations of fraud, bribery and/or corruption including: carrying out a thorough investigation with the support of Internal Audit, where appropriate ; gathering evidence, taking statements and writing reports on suspected incidents; liaising with the DCEO and Chair of Audit & Assurance committee where investigations conclude that an incident has taken place; identifying any weaknesses which contributed to the incident and making recommendations for remedial action as necessary.

The appointed member of staff undertaking the investigation will have unrestricted access to the DCEO and Chair of Audit & Assurance committee, Director of People, Audit & Assurance committee and Plus Dane's internal and external auditors as needed to carry out a thorough investigation.

14.4 Executive Management Team, Leadership Team, Directors Team and Managers

Managers are the first line of defence against fraud, bribery and corruption. They should be alert to the possibility that unusual events may be symptoms of an incident or attempted incident and that an incident may be highlighted as a result of management checks or be brought to attention by a third party. They are responsible for:

- Being aware of the potential for fraud bribery and corruption;
- 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;
- Reviewing and testing control systems to satisfy themselves the systems continue to operate effectively;
- Reporting any suspicion of fraud, bribery or corruption.

Managers should inform their Directors if there are indications that an external organisation (such as a contractor or customer) may be trying to defraud (or has defrauded) the organisation or its staff carrying out their duties.

They should also inform their Director if they suspect their staff may be involved in fraudulent activity, bribery, corruption, impropriety or dishonest conduct. Failure to report a suspicion could be deemed as a serious matter which in itself could lead to a disciplinary sanction up to and including summary dismissal.

Managers, Directors and Executive Directors should take care to avoid doing anything which might prejudice the case against the person who is suspected to have committed the fraud or bribery. 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.

14.5 Plus Dane Staff

Plus Dane staff are responsible for:

- 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;
- Reporting details of any suspected fraud, bribery, corruption, impropriety or other dishonest activity immediately to their line manager or the responsible manager (or using the Whistleblowing procedures).
- Assisting in the investigation of any suspected activity.

Separate advice on dealing with fraud is contained in the fraud response plan available on Intro for staff involved in reporting or investigating individual allegations of fraud.

Plus Dane wants all employees to feel confident that they can report any fraud, bribery and corruption suspicions without any risk to themselves. In accordance with the Public Interest Disclosure Act 1998, the Authority has produced a Whistleblowing Policy which should be read in conjunction with this policy. The Public Interest Disclosure Act 1998 gives protection to individuals, casual workers, agency workers and contractors who make a qualifying disclosure when they reasonably believe it is in the public interest for them to do so.

15. Assurance

For this policy the following performance measures are in place

- On a quarterly basis the DCEO/Company Secretary will review the hospitality and gifts register and highlight any concerns to the Executive Management Team, where it will be minuted. A view will be taken on whether this needs to be conducted more frequently if activity levels increase.
- As part of the overarching assurance framework, the DCEO/Director of Governance and Assurance (Company Secretary) will provide an annual probity report to Plus Dane Board. The report will include:
 - Entries into the Seal register.
 - Disclosure of interest(s) register for Board and committee members and Leadership Team.
 - Details of payments, benefits and corporate hospitality made and received.

- Reported instances of bribery, fraud or irregularity.
- An update on Fraud, Bribery and other probity matters is included in the quarterly Assurance report to Audit and Assurance committee.
- Robust fraud register maintained
- Capturing of improvements made to improve internal controls.
- Training and communication – Plus Dane will provide training to all employees to help them understand their duties and responsibilities under this policy.

16. Links to Plus Dane policies

This policy should also be read in conjunction with the following relevant policies and procedures:

- Financial Regulations
- Terms & Conditions of Employment
- Standing Orders
- Code of Conduct
- Data Protection Policy
- Anti-Money-Laundering Policy
- Whistleblowing Policy
- Gifts & Hospitality Policy

17. Equality Impact Assessment

An Equality Impact Assessment has been completed for this policy.

The assessment found that not detrimental impact is expected for any protected characteristic group, or any other group of people.

The policy is specifically designed to prevent or deal with any instances of fraud, bribery or corruption, which are criminal activities.

18. Modern Slavery & Human Trafficking

There are close links between those perpetrators of fraud, bribery, corruption and modern slavery / human trafficking.

When applying this policy colleagues should review the wider scenario and assess whether there is any evidence of slavery or human trafficking.

If it appears that there is, or potentially is, colleagues should report their suspicion to the Director of Supported Housing as a safeguarding issue.

19. Further advice and guidance

The DCEO (also Company Secretary) will provide advice where line managers are unavailable or unable to give advice.

Appendix 1 – Gift & Hospitality Register

Details required for entry to the gifts and hospitality electronic register, found on the Intro Platform (Governance and Assurance Team page), are:

Recipient (recipient of gift/hospitality or to have offered)

Line Manager

Team

Service Area

Date Gift or Hospitality Received (or offered)

Description of Gift or hospitality received (or offered)

Details of gift or hospitality provider

Gift/hospitality value

Please provide information as to why you have received this gift or hospitality (or if you have declined)

Upload any attachments then save and submit.