

Anti-Fraud Policy

Summary:

This policy and procedure define the expected conduct of all staff engaged at the Rhythmic Skills whether in paid or voluntary employment, in relation to deterring and/or detecting fraud and corruption, and who to report it to.

It includes clear guidelines on what is acceptable in terms of gifts and hospitality and how these matters are declared.

Also, reference is made to other Company policies where appropriate.

1. Introduction:

- 1.1 The Rhythmic Skills is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the Company has a responsibility in respect of preventing and detecting fraud. All staff have a role to play. The Company also recognizes the role of others in alerting them to areas where there is suspicion of fraud.
- 1.2 Recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect.
- 1.3 It is the duty of all employees and Board of Directors at the Rhythmic Skills to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the Responsible Officer to review the adequacy of the measures taken by the Company to test compliance and to draw attention to any weaknesses or omissions.
- 1.4 Any investigation carried out in relation to alleged irregularities is linked to the Company's Disciplinary & Dismissals procedure.

2. Definitions:

2.1 Fraud

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these “others” are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices, and falsification of accounts.

2.2 Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting.

or acceptance of an inducement or reward which may influence the actions taken by the College of Birmingham, its staff or Directors.

2.3 Gifts and Hospitality

Any gifts, rewards and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared.

The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued.

Therefore, employees' actions should be such that they would not be embarrassed to explain them.

to anyone.

2.4 Irregularities fall within the following broad categories, the first three of which are criminal offences –

- **Theft** - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession.
- **Fraud** - the intentional distortion of financial statements or other records by persons internal and external to the Company, which is carried out to conceal the misappropriation of assets or otherwise for gain.
- **Bribery and corruption** - involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement.
- **Failure to observe**, or breaches of, Scheme of Delegation, Financial Procedures; Company's Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

2.5 Examples of what could constitute fraud and corruption are -

- theft of cash.
- non-receipt of income.
- substitution of personal cheques for cash.
- travelling and subsistence claims for non-existent journeys/events.
- travelling and subsistence claims inflated.

- manipulating documentation to increase salaries/wages received, e.g. false overtime claims.
- payment of invoices for goods received by an individual rather than the Company.
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Company.
- unauthorized borrowing of equipment.
- breaches of confidentiality regarding information.
- failure to declare a direct pecuniary or otherwise conflicting interest.
- concealing a generous gift or reward.
- unfairly influencing the award of a contract.
- creation of false documents.
- deception.
- using position for personal reward.

The above list is not exhaustive, and fraud and corruption can take many different paths. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Managing Director.

- 2.6 Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Operations Manager.


3. Policy Statement:

- 3.1 This policy and procedure define Anti-Fraud and Gifts & Hospitality and offers guidance for all staff in the Company.
- 3.2 The Company aims to be an honest and ethical organization. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts Company business. This document sets out the Company's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimize the risk and impact of fraud, the Company's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.
- 3.3 This policy, in line with the Company's corporate values of integrity, consistency, impartiality, fairness and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure.
- 3.4 The scope of this procedure extends to all Company employees, permanent, voluntary and fixed term.

3.5 Time limits specified in this document may be extended by mutual agreement.

3.6 If requested, employees may be accompanied by a recognized trade union representative or work.

This policy has been approved & authorised by:

Name:	Tulip Sultana	Position:	Managing Director
Signature:		Date:	04.01.2024