

# ELA TRAINING SERVICES

## Anti Fraud Policy



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company/ela-training-services-uk

## Introduction

This policy is to help prevent fraud and corruption and to develop an anti-fraud culture. ELA is committed to conducting its activities fairly, honestly and openly, in accordance with relevant legislation, and to the highest standards of integrity.

ELA is committed to protecting its operations and reputation and its funders, staff and learners from fraud and other corrupt activity. ELA has no tolerance of fraud committed by staff or associated persons, and aims to eliminate instances of fraud.

Anybody associated with ELA who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

## Definitions

**Fraud:** A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either; a member of the public or someone who works for ELA. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud

**False Accounting:** 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)

**Theft:** Dishonestly acquiring, using or disposing of physical or intellectual property belonging to ELA or to individual members of the organisation.

**Misuse of equipment:** Deliberately misusing materials or equipment belonging to ELA for financial or material benefit.

**Abuse of position:** Exploiting a position of trust within the organisation for financial or material benefit.



## Policies and Principles

ELA is committed to preventing fraud and corruption from occurring and to developing an anti-fraud culture. To achieve this, it will:

- Develop and maintain effective controls to prevent fraud, including an ongoing monitoring of financial transactions by Internal Audit
- 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:
  - ELA staff must have, and be seen to have, the highest standards of honesty, propriety and integrity in the exercise of their duties.
  - ELA will not tolerate fraud, impropriety or dishonesty and will investigate all instances of suspected fraud, impropriety, or dishonest conduct by its staff or external organisations (contractor or client).
  - Staff must not defraud ELA, other staff members, learners, clients or contractors, in any way. ELA will take action – including dismissal and/or reporting to the criminal authorities of suspected fraudulent acts or activities – against any member of staff defrauding (or attempting to defraud) other staff members, learners, clients or contractors.
  - ELA will take action – including reporting to the criminal authorities of suspected fraudulent actings or activities – against external organisations defrauding (or attempting to defraud) ELA, its staff in the course of their work, learners, clients or contractors.
  - ELA will co-operate fully with an external investigating body.
  - ELA will always seek to recover funds lost through fraud. All frauds will be reported to Internal Audit.



ELA 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 relating to dishonesty or malpractice.

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;
- Theft or misuse of property, facilities or services.
- External organisations' actions which should be reported include:
  - Being offered a bribe or inducement by a supplier;
  - Receiving fraudulent invoices from a supplier;
  - Reported allegations of corruption or deception by a supplier.



## Responsibilities

- In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:
- Directors:
- The Directors are responsible for establishing and maintaining a sound system of internal control that supports the achievement of ELA's policies, aims and objectives.
- The system of internal control is designed to respond to and manage the whole range of risks which ELA faces.
- The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk is seen in the context of the management of this wider range of risks.

### The Managing Director (MD):

Overall responsibility for managing the risk of fraud has been delegated to the CEO. That responsibility includes:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.
- Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified.
- The design of an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for:  
reporting fraud risk issues  
reporting significant incidents of fraud or attempted fraud to the Board of Directors;
- Liaising with ELA's appointed Auditors.
- Making sure that all staff are aware of the ELA's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;



- Ensuring that appropriate anti-fraud training is made available to Directors and staff as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.




## Appointed investigator

The appointed Investigator will be responsible for investigating allegations of fraud including:

- Carrying out a thorough investigation if fraud is suspected, with the support of other staff, where necessary;
- Gathering evidence, taking statements and writing reports on suspected frauds;
- Liaising with the MD where investigations conclude that a fraud has taken place;
- Identifying any weaknesses which contributed to the fraud; and
- If necessary, making recommendations for remedial action.
- To carry out these duties the Appointed Investigator will have unrestricted access to the MD and the Senior Management Team.
- For more information on conducting investigations a useful ACAS guide can be found here:

<https://www.acas.org.uk/disciplinary-procedure-step-by-step/step-3-carrying-out-an-investigation>.

## Review

Adoption Date	Updated	Review Date	Director
10/2018	1/8/2022	1/8/2023	



## Senior Management Team

- The Senior Management Team is responsible for:
- Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;
- Preventing and detecting fraud as far as possible;
- Assessing the types of risk involved in the operations for which they are responsible;
- Reviewing the control systems for which they are responsible regularly;
- Ensuring that controls are being complied with and their systems continue to operate effectively;
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

## Staff

Every member of staff is responsible for:

- Acting with propriety in the use of ELA's resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves with selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting their manager when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

