



Knowledge for Change

Registered Charity in England and Wales (No. 1146911)
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Appendix 9 Counter-Fraud and Corruption Policy

July 2023

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Statement

Knowledge for Change [K4C] has a ‘zero tolerance’ policy towards fraud, bribery and corruption. It will always seek to take disciplinary and /or legal action against those found to have perpetrated fraud.

Knowledge for Change is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery, and corruption to the absolute minimum.

Knowledge for Change will assess the risks of fraud, bribery, and corruption, establish processes and controls to minimise these risks, and regularly review the effectiveness of its control systems.

Knowledge for Change requires all staff to immediately report any incidents or suspicions of fraud, bribery or corruption to an appropriate manager or another person followed by our Whistleblowing Policy. K4C will not penalise anyone for raising a concern in good faith.

Knowledge for Change will take all reports of fraud, bribery, and corruption seriously, and investigate proportionately and appropriately as set out in the Fraud Response Plan.

Knowledge for Change requires all those receiving K4C funds or representing the charity, including its employees, volunteers, suppliers, grant recipients, partners, contractors, and agents, to act in accordance with this policy. This includes reporting to Knowledge for Change any suspected or actual instances of fraud, bribery or corruption involving K4C assets or staff.

Introduction

Knowledge for Change complies with applicable legislation, including the Fraud Act 2006, the Bribery Act 2010, and with other regulatory requirements and applicable guidance including Managing Public Money. Its trustees are required under charity law to safeguard the assets of the charity. Knowledge for Change is committed to conducting charity business fairly, openly and honestly and in accordance with the highest ethical and legal standards.

Purpose

The purpose of this policy is to set out K4C's stance on fraud, bribery and corruption and its approach to preventing, detecting, reporting and investigating fraud, bribery and corruption.

Scope

This policy applies to the Knowledge for Change group worldwide, including its overseas branches and all separate legal entities owned and controlled by the charity.

This policy is applicable to, and must be followed by, all staff including consultants and contractors. Failure to comply could result in disciplinary action, including dismissal.

Knowledge for Change requires all those receiving charity funds, bursaries or representing the charity, including its volunteers, suppliers, grant recipients, partners, contractors and agents, to act in accordance with this policy.

Policy

Policy Statement

1. Knowledge for Change has a 'zero tolerance' policy towards fraud, bribery and corruption. This means that K4C:
 - a) does not accept any level of fraud, bribery or corruption within the organisation or by any other individual or organisation receiving K4C funds or representing K4C;
and
 - b) will always seek to take disciplinary and/or legal action against those found to have perpetrated, be involved in, or assisted with fraudulent or other improper activities in any of its operations.
2. Knowledge for Change is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.
3. Knowledge for Change requires all staff to act honestly and with integrity at all times and to safeguard the resources for which they are responsible.

Risk and internal control systems

4. Knowledge for Change will seek to assess the nature and extent of its exposure to the risks of internal and external fraud, bribery and corruption. It will regularly review these risks annually, using information on actual or suspected instances of fraud, bribery and corruption to inform its review.
5. Knowledge for Change will seek to put in place efficient and effective systems, procedures and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, bribery and corruption; and reduce the risks to an acceptable level.
6. Knowledge for Change will seek to equip its staff with the skills, knowledge and expertise to manage its fraud risk effectively. It will provide adequate training to make staff aware of the risks of fraud, bribery and corruption, and of their responsibilities in preventing, detecting, and reporting it.
7. Knowledge for Change will make all those receiving charity funds or representing K4C including its suppliers, grant recipients, partners, contractors and agents aware of this policy.
8. Knowledge for Change will work with relevant stakeholders, including comparable organisations, relevant regulators and government organizations to tackle fraud.

Reporting - internal

9. All staff must immediately report any suspected or actual instances of fraud, bribery or corruption. This includes offers to pay bribes, solicitation of bribes and demands to make facilitation payments. Failure to report could result in disciplinary action.
10. Reports should be made to an appropriate manager or by following the procedure found in our Whistleblowing Policy. If staff are not comfortable reporting their concerns to these people, they can report to our Safeguarding Officer, Anya Ahmed.
11. Knowledge for Change also requires all those receiving charity funds or representing K4C, including its volunteers, staff, suppliers, grant recipients, partners, contractors and agents, to report to any suspected or actual instances of fraud, bribery or corruption involving Knowledge for Change assets or staff. Reports should be made by following the procedure outlined in our Whistleblowing Policy.
12. Knowledge for Change will not penalise anyone for raising a concern in good faith, even if it turns out to be unfounded. Any member of staff who harasses or victimises someone for raising a concern in good faith will themselves be subject to disciplinary action.

13. Knowledge for Change will maintain a system for recording: all reports of actual or suspected fraud, bribery and corruption; the action taken; and the outcome of any investigation. It will use this information to inform its review of the risks and the effectiveness of its controls.

Reporting – external

14. Knowledge for Change will fully meet its obligations to report fraud, bribery and corruption to third parties.

Investigation

15. Knowledge for Change will take all reports of actual or suspected fraud, bribery and corruption seriously, and investigate proportionately and appropriately as set out in our Whistleblowing Policy.
16. Knowledge for Change will always seek to take disciplinary and/or legal action against those found to have perpetrated or assisted with fraudulent or other improper activities in any of its operations. For staff, this may include dismissal. It will also seek to recover any assets lost through fraud.

Specific risk mitigation measures

17. To manage the exposure to bribery and corruption, all gifts and hospitality received by staff and given to Public Officials must be approved in line with the delegated authorities and recorded on the Gifts and Hospitality Register.
18. Conflicts of interest are known to increase the risk of fraud. Therefore, all staff who have an interest in an actual or potential supplier (whether personally, or through family members, close friends or associates) must report that conflict of interest to their manager.

Implementing Our Policy

The **Board of Trustees** have the responsibility to ensure that:

- A culture of openness and accountability is present within K4C.
- Effective management systems are in place to ensure the provision of effective Whistleblowing for K4C staff.
- Staff have access to the required resources, including information, that encourages and enables them to raise serious concerns without fear of victimisation, subsequent discrimination or disadvantage.
- Any harassment or victimisation (including informal pressures) is not tolerated and appropriate action to protect staff when they raise a concern in good faith is taken.
- Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that already affect the person(s) making the allegation.
- All concerns are treated in confidence and every effort is made not to reveal the identity of the person making the allegation if they so wish.

- Concerns or allegations which fall within the scope of specific procedures (for example, safeguarding or discrimination issues) are referred for consideration under those procedures.
- Within ten working days of a concern being raised, they write to the person making the allegation:
 - Acknowledging that the concern has been received
 - Indicating how they propose to deal with the matter
 - Giving an estimate of how long it will take to provide a final response
 - Informing whether any initial enquiries have been made
 - Supplying information on staff support mechanisms
 - Informing whether further investigations will take place and if not, why not.
- A record of concerns raised and the outcome (but in a form which does not endanger confidentiality) is maintained.

The **Board of Trustees and Project Coordinators** have the responsibility to ensure that:

- Staff understand the Counter-Fraud and Whistleblowing policy and a culture of openness and accountability is promoted.
- They support the Board of Trustees, as appropriate, in the implementation of the Whistleblowing policy.

All K4C **Employees** have the responsibility to:

- Report any serious concerns that they have about any aspect of service provision or the conduct of K4C staff using the Whistleblowing policy as soon as reasonably possible.
- Raise concerns with their Project Coordinator (or Board of Trustees if it is the Project Coordinator that they are concerned about).
- Raise concerns verbally or in writing. Written concerns should include:
 - The background and history of the concern (giving relevant dates);
 - The reason why you are particularly concerned about the situation.
- Take the matter outside K4C if they do not feel the concern is being addressed appropriately, the following are possible contact points:
 - Public Concern at Work (tel: 020 7404 6609), a registered charity whose services are free and strictly confidential
 - Local Citizens Advice Bureau
 - Care quality Commission, 03000 616161
 - Relevant voluntary organisations
 - Police.
 - Charity Commission for England and Wales.

Ensure that they do not disclose confidential information if the matter is taken outside K4C.

Definitions

19. **Fraud** is knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.

20. **Bribery** is giving or offering someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward someone for having already done so.

21. A **facilitation payment** is a type of bribe. An example is an unofficial payment or other advantage given to a public official to undertake or speed up the performance of their normal duties.

22. **Corruption** is the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behavior by those in positions of power, such as managers or government officials. It would include offering, giving and receiving bribes to influence the actions of someone in a position of power or influence, and the diversion of funds for private gain.

23. A **conflict of interest** is where an individual has private interests that may or actually do influence the decisions that they make as an employee or representative of an organisation.

Date of last review: July 2023

Date of next review: July 2024