

LOGIS Anti-fraud, Corruption & Bribery Policy

Introduction

This document sets out the policy and procedures of the LOGIS company against fraud, corruption, bribery and other forms of dishonesty, together with the steps that must be taken where any of these practices is suspected or discovered.

It applies to Members of the Board, staff and volunteers. Anybody associated with LOGIS who commits bribery, fraud, theft, or any other dishonesty or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

Statement of intent

The LOGIS company will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest. We will not condone any behaviour that falls short of these principles.

All members of the organisation have a responsibility for putting these principles into practice and for reporting any breaches they discover.

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 or is a volunteer for LOGIS. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

Theft

Dishonestly acquiring, using or disposing of physical or intellectual property belonging to LOGIS or to individual members of the company.

Misuse of equipment

Deliberately misusing materials or equipment belonging to LOGIS.

Abuse of position

Exploiting a position of trust within the company.

Bribery

Offering, promising or giving someone a financial or other advantage to encourage them to perform their functions or activities improperly, including where it is known or believed that the acceptance of the advantage in itself constitutes improper performance. It also means asking for or agreeing to accept a bribe.

Facilitation payments

Small bribes paid to speed up a service are sometimes called facilitation payments. Some organizations work in areas where such payments are the norm in the local culture. Notwithstanding the small amounts usually involved, they are still bribery payments. Therefore, they are unacceptable.

Culture

The LOGIS company culture is intended to foster honesty and integrity and is underpinned by seven principles of behaviour. These are selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Members of the Board, staff and volunteers are expected to lead by example in adhering to policies, procedures and practices. Equally, supporters, partners and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud in any dealings they may have.

As part of the culture, the company will provide clear routes by which concerns can be raised by Member of the Board, staff and volunteers and by those outside of the company.

Senior management are expected to deal promptly, firmly and fairly with suspicions and allegations of fraud or corrupt practice.

Responsibilities

In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:

The Chief Executive Officer (CEO)

Overall responsibility for managing the risk of fraud has been delegated to the CEO, whose responsibilities include:

- 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

- Making sure that all staff are aware of the Anti-Fraud, Corruption and Bribery Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate anti-fraud training is made available to Members of the Board, staff and volunteers as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

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; and
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

Staff and Volunteers

Every member of staff or volunteer is responsible for:

- Acting with propriety in the use of the company's resources and the handling and use of them whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves in accordance with the seven principles set of 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
- Co-operating fully with whoever is conducting internal checks or reviews or fraud investigations.

Detection and Investigation

The Chair of the Board of Trustees must be notified immediately of all financial or accounting irregularities or suspected irregularities or of any circumstances which may suggest the possibility of irregularities including those affecting cash, local offices, property, remuneration or allowances.

Reporting of suspected irregularities is essential as it:

- Facilitates a proper investigation by experienced staff, and ensures the consistent treatment of information regarding fraud and corruption.

- When so notified, the Chair will instigate an investigation by appointing a designated officer, auditor or other adviser.
- The designated officer, auditor or other advisor will:
 - Deal promptly with the matter
 - Record evidence received
 - Ensure the security and confidentiality of evidence
 - Work closely with senior managers of the company and other agencies, such as the Police and Courts to ensure that all issues are properly investigated and reported upon.
 - Ensure maximum recoveries are made on behalf of the company, and assist the senior managers to implement disciplinary procedures of LOGIS where considered appropriate (referral to the Police will not prohibit or restrict action under the Disciplinary Procedure).
- In cases of suspected payroll irregularities where a fraud investigation may be possible, discussion will occur between the Chair and the CEO if it is thought a disciplinary investigation is more appropriate.
- Malicious accusations may be the subject of disciplinary action.

Training

An important contribution to the continuing success of an anti-fraud strategy, and its general credibility, lies in the effectiveness of programmed training, of Trustees, staff and volunteers throughout the organisation.

This will be achieved through the development of both induction and refresher training for all personnel involved in internal control systems to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

Review

This policy will be reviewed on an annual basis.