

**SCBF Anti-Fraud Policy**

**Introduction**

This document sets out the policy and procedures of Shetland Community Benefit Fund (SCBF) against fraud and other forms of dishonesty, together with the steps that must be taken where any of these practices are suspected or discovered.

It applies to Directors, staff and volunteers. Anybody associated with SCBF who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate action.

**Policy Statement**

SCBF 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.

**Scope**

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

**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, someone who works or is a volunteer for SCBF. 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 SCBF or to individual members, supporters or clients of SCBF.

Misuse of Equipment:

Deliberately misusing materials or equipment belonging to SCBF.

Abuse of Position:

Exploiting a position of trust within the organisation.

**Culture**

The Organisation’s culture is intended to foster honesty and integrity. Directors, staff and volunteers are expected to lead by example in adhering to policies, procedures and practices. Equally, our members, partners and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the organisation in any dealings they may have with SCBF.

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

**Reporting**

All directors and 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.

Reports should be made to SCBF officers.

SCBF also requires all those receiving SCBF funds or representing SCBF, including its suppliers, grant recipients, partners, contractors and agents, to report any suspected or actual instances of fraud, bribery or corruption involving SCBF assets, directors or staff. Reports should be made to SCBF officers.

SCBF 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.

SCBF 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.

**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 the Organisation’s policies, aims and objectives.

Staff and Volunteers:

Every member of staff or volunteer is responsible for:

* Acting with propriety in the use of Organisation’s resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers.

**Review**

This document will be reviewed on an annual basis.

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