

## **PREVENTING BRIBERY AND FRAUD POLICY SUMMARY**

The Preventing Bribery and Fraud Policy has been produced to comply with the requirements of the Bribery Act 2010 and good practice regarding the prevention of fraud.

This summary provides an overview of the main areas covered by the Policy – anyone wishing further information should contact the Association's office at:

Suite 4, 5 New Mart Place  
Edinburgh  
EH14 1RW

0131 510 8540

Or by visiting our website: [www.manorestates.org](http://www.manorestates.org)

The Preventing Bribery and Fraud Policy describes the measures the Association will take to ensure, so far as is possible, that:

- The organisation assesses the risk of bribery or fraud that could involve Board Members, staff, tenants, consultants, contractors or suppliers; and
- The organisation implements policies and procedures to minimise or prevent the risk of bribery or fraud occurring.

Please see Appendix 1 for definitions of terms used in this summary.

### **1. Responsibilities**

The Board, Chief Executive Officer, Directors and staff all have responsibilities to ensure that any potential incidences of Fraud or Bribery are identified at as early a stage as possible and referred to the appropriate person or persons. Full details of the responsibilities applicable to each are available in the detailed Policy.

### **2. Whistleblowing**

The Association's Whistleblowing Policy implements the requirements of the Public Interest Disclosure Act 1998, as amended by the Enterprise and Regulatory Reform Act 2013. It gives Board Members and staff the assurance that they can raise any concerns they may have about possible bribery or fraud without the fear of action being taken against them.

### **3. Risk**

The risks of bribery and fraud occurring are assessed regularly, with particular regard to:

- Awarding contracts for new-build, planned maintenance, cyclical maintenance and major repairs works;
- Awarding contracts for the supply of goods and services;
- Payments to Board members, staff, tenants, consultants, contractors and suppliers;
- Receipt of income;
- Receipt of gifts and hospitality etc. by Board members or staff;
- Allocating properties to new tenants, exchanges or transfers.

In terms of minimising or preventing risk, the Association relies, to some extent, on the integrity and honesty of Board members and staff to ensure that bribery or fraud do not occur. There are also a range of measures in place to help identify and deal with potential issues at as early a stage as possible. These include:

- SFHA's Codes of Conduct for both Board members and staff;
- Financial Regulations;
- Standing Orders;
- Entitlements, Payments and Benefits Policy

### **4. Fraud Response Plan**

The Association has in place a Fraud Response Plan that sets out how anyone who suspects fraud may report their suspicions, and how investigations will be conducted and concluded.

In accordance with the Association's Financial Regulations, all suspected fraud should be reported to the Corporate Service Director or Chief Executive Officer as soon as the matter comes to light. Where the suspicion involves the CEO, the report may be made directly to the Chair of the Board.

Where the suspected fraud involves a staff member, consideration will be given to suspending the individual in accordance with the Association's Disciplinary procedures, to ensure that relevant records, documentation etc. are not tampered with and are preserved and available for any investigation.

There is a separate Tenancy Fraud Response Plan that outlines how the Association will deal with matters arising in this area.

### **5. Internal Audit**

The role of internal audit is to:

- Provide an opinion to the Board on the adequacy of the arrangements for managing the risk of fraud;
- Assist in the deterrence and prevention of fraud by examining and evaluating the effectiveness of control arrangements;
- Be aware of the risk of fraud in the audit planning cycle;
- As stated in the Financial Regulations, assist management in the investigation of suspected fraud,

## **6. Disciplinary Action**

The SFHA Code of Conduct (for Governing Body Members) and the staff Disciplinary Procedure describe the action that may be taken in the event of any breaches of the Association's Codes, policies or procedures, including dealing with any behaviour or actions which are directly connected to bribery or fraud.

## DEFINITION OF TERMS

FRAUD	Acts such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.
COMPUTER FRAUD	Where information technology equipment is used to manipulate programmes or data dishonestly (for example by altering, substituting or destroying records, or creating false records), or where the use of an IT system is a material factor in the carrying out of fraud.
TENANCY FRAUD	Where a tenant lets out their home without the Association's knowledge or permission (unlawful subletting); where a tenant obtains a tenancy by providing false information (obtaining a house by deception); where a tenant dies and someone who is not eligible tries to succeed the tenancy (tenancy succession by deception); or the legal tenant is paid a one-off payment to pass on their keys (key selling).
BRIBE	<p>A "financial or other advantage" which is offered, promised or given to induce a person to perform a relevant function or activity improperly, or to reward them for doing so.</p> <p>(Note: It is a criminal offence to offer, promise, or give a bribe, and to request, agree to receive or accept a bribe. Board Members or staff may be prosecuted individually for giving or receiving a bribe, and the Association may be prosecuted for failing to prevent bribery being committed by a Board or staff member).</p>