

Fraud Policy (PN)

1. Purpose

This policy sets out PN's zero-tolerance approach to fraud and corruption. PN is a community grassroots group that handles public, donated and grant funds. We are committed to protecting our people, volunteers, partners and people receiving services by preventing, detecting and responding to any dishonest activity that could cause financial, reputational or safeguarding harm to PN or the communities we serve.

2. Scope

This policy applies to all PN directors, staff, volunteers, casual workers, agency workers, contractors, consultants and anyone acting on PN's behalf in any capacity. It applies to all activities, including grant applications, fundraising, procurement, expenses, recruitment, service delivery and partnership work.

3. Definitions

Fraud: Deception for personal gain, most often for monetary gain. As defined by the Fraud Act 2006, fraud can include:

- Fraud by false representation;
- Fraud by failing to disclose information;
- Fraud by abuse of position.

Corruption: Dishonest or fraudulent conduct by those in power for personal gain.

Bribery: Offering, promising, giving, requesting or accepting a financial or other advantage to influence a decision or secure a business advantage. Bribery is illegal under the Bribery Act 2010. PN also operates a separate Anti-Bribery and Gifts & Hospitality Policy which should be read alongside this policy.

4. Policy

PN will conduct all business honestly and ethically. We operate without collusion, bribery, mis-selling or false validation. Invoices will accurately reflect goods or services provided under agreed prices and contractual terms. We will maintain strong internal controls and a culture that deters wrongdoing.

All personnel acting for or on behalf of PN must:

- Work honestly and with integrity;
- Not accept any bribe or gift (item of personal gain) in exchange for information or goods;
- Not offer a payment, gift or hospitality to any representative or government official to 'facilitate' or expedite a routine procedure;
- Under no circumstances create false invoices for the benefit of themselves or any third party;
- Only claim actual, evidenced expenses. Knowingly submitting false claims (e.g., mileage, travel, subsistence) is treated as fraud;
- Promptly report suspected or confirmed fraudulent or corrupt activity;

- Not engage in any activity that might lead to or suggest a breach of this policy.

5. Procedure

5.1 Legal and good-practice context

The Economic Crime and Corporate Transparency Act 2023 strengthens expectations on organisations to prevent fraud. PN will put in place proportionate measures to reduce the risk of fraud, corruption and bribery.

5.2 PN commitments

Under this policy, PN commits to:

- Not tolerating fraud, corruption or bribery.
- Embedding honesty and transparency in our culture and systems.
- Preventing fraud through proportionate controls, training and awareness.
- Acting quickly on suspicions, with fair and thorough investigations.
- Cooperating with funders, regulators and law-enforcement where required.

5.3 Self-check questions before acting

Before committing PN to payments, contracts or benefits, personnel should ask: Is it legal? Is it fair? Am I comfortable with it? Could it be seen negatively in the media? If made public, would it stand up to scrutiny?

5.4 Support for staff and volunteers

PN will provide regular fraud-awareness briefings and guidance; make sure all personnel understand the consequences of fraudulent actions; and encourage reporting of concerns without fear of victimisation. Whistleblowing protections apply.

5.5 What to do if you suspect fraud or corruption

- If you suspect wrongdoing:
 - Do not confront the person or attempt your own investigation.
 - Preserve evidence (keep documents, screenshots, emails) and keep the matter confidential.
 - Report immediately to the Lead (Idil Olujoog) or to the PN Directors via the designated concerns inbox.
 - If you feel unable to report internally, use PN's Whistleblowing Policy routes.
 - Where criminal activity is suspected, reports can be made to Action Fraud (0300 123 2040 or actionfraud.police.uk).
 - If PN is acting as an NHS supplier, suspected NHS fraud may be reported via the NHS Counter Fraud Authority (<https://cfa.nhs.uk/reportfraud>).

5.6 Audits and internal checks

PN will use proportionate internal checks—e.g., segregation of duties, dual authorisation, procurement checks, expenses and mileage audits—to ensure practices are carried out honestly and with integrity. Findings will be logged and acted upon.

6. Roles and Responsibilities

Directors: Own this policy, ensure adequate controls, commission investigations and report to funders/regulators as required.

Lead (Idil Olujoog): Day-to-day owner of the policy, point of contact for concerns, coordinates training, maintains the risk register and incident log, and ensures proportionate controls are in place.

All personnel: Read and comply with this policy, complete training, declare conflicts, and report suspicions immediately.

Data Protection Officer (Idil Olujoog):

Ensures that any personal data processed during an investigation is handled lawfully and securely.

7. Record-Keeping and Confidentiality

All fraud reports, investigation notes and outcomes will be recorded securely with restricted access. Information will be shared only on a 'need-to-know' basis. Data will be processed in line with data-protection law and PN's Privacy Policy.

8. Sanctions and Recovery

Substantiated fraud and corruption may result in disciplinary action (up to dismissal/removal of role), termination of contracts, recovery of losses, reporting to funders, regulators and law-enforcement, and legal action to recover funds.

9. Monitoring and Review

This policy will be monitored by the Lead and Directors and reviewed at least annually or sooner following an incident, legal change or material process change.

10. Related Policies and References

- Anti-Bribery and Gifts & Hospitality Policy (PN)
- Whistleblowing (Raising Concerns) Policy (PN)
- Conflicts of Interest Policy (PN)
- Expenses and Procurement Policy (PN)
- Action Fraud: 0300 123 2040 — actionfraud.police.uk
- NHS Counter Fraud Authority reporting (if relevant): <https://cfa.nhs.uk/reportfraud>

Reviewed by: Idil Olujoog

Date of review: November 2025

Next review due: November 2026