FRAUD POLICY

APPROVED BY HHP BOARD:

EFFECTIVE DATE:
February 2024

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INTRODUCTION

1.1 The purpose of this policy is to ensure that staff and Board members are aware of the actions that need to be taken in the event of detected or attempted frauds. It should be noted that the policy covers Hebridean Housing Partnership Limited and its subsidiaries.

1.2 By setting out these steps in writing, regulatory authorities will have the comfort of knowing that we have a clear set of guidelines, which employees must follow.

1.3 All employees are expected to follow the laid down procedures for internal control which will help to minimise the opportunities for fraud.

1.4 Throughout this paper the word "fraud" is used to include theft and corrupt acts.

1.5 Fraud can occur within the Partnership (internal) and out with the Partnership (external). It is therefore essential that controls and procedures are in place to minimise such risks.

RESPONSIBILIES OF ALL EMPLOYEES

2.1 It is the responsibility of all employees to report immediately any act of attempted or detected fraud.

2.2 The employee must report the matter to their departmental Director, or if inappropriate, to the Director of Finance and Corporate Services. (If the latter is inappropriate, the matter should be referred to the Chief Executive, and if this is inappropriate, the Chair of the Audit & Risk Committee, or, failing that, the Chair of the Board). All notification must initially be either in person or in writing. The Director of Finance and Corporate Services will then determine whether written notification is required.

2.3 The Director of Finance and Corporate Services will inform the Scottish Housing Regulator under the Notifiable events of any reported frauds.

ACTIONS TO BE TAKEN

3.1 The departmental Director must always report the matter to the Director of Finance and Corporate Services.

3.2 The Director of Finance and Corporate Services in consultation with the relevant departmental Director and other officers and professional advisers as appropriate, will determine how the matter is to be investigated.

3.3 The incident will be recorded by the Director of Finance and Corporate Services in the Fraud Register. This register shall be open to inspection by the Scottish Housing Regulator at any time and shall be reviewed at each meeting of the Partnership's Audit & Risk Committee. The register will contain records of both attempted and detected frauds and the actions take. The records will also indicate the systems involved, in order to assist in the prevention of any recurrences.

3.4 The Director of Finance and Corporate Services will advise the Chair of the Audit & Risk Committee and the Chief Executive of all frauds, which result in a loss to the organisation in excess of £1,000 or equivalent in value, immediately upon discovery. Any fraud or corrupt act perpetrated or attempted by a senior official of the Partnership, no matter how low its value, must be reported by the Director of Finance and Corporate Services, to the Chair of the Audit & Risk Committee immediately.

3.5 The Director of Finance and Corporate Services is responsible for informing the Partnership's internal and external auditors, insurers and the Police as appropriate. The police and external auditors will be informed once there is clear evidence of fraud.

3.6 The Chief Executive will be responsible for co-ordinating press releases in relation to fraud and for informing staff.

3.7 We will take appropriate action against staff or Board Members who perpetrate fraud and any person whose conduct allows fraud to be committed. We will also take action to recover any money that has been lost. The actions taken will be reported to and reviewed by the Audit & Risk Committee.

WHISTLEBLOWING POLICY

4.1 We wish to maintain the highest standards of service to its tenants, staff and the community and recognises the need to have in place a policy enabling public interest disclosures also known as 'Whistle blowing' to be made. This procedure will enable concerns to be raised confidentially inside, and if necessary, outside the Partnership. It is intended to encourage staff to inform management if they are concerned about serious malpractice, fraud or corruption so that management can investigate this.

4.2 Concerns must be made in the public interest as per the Enterprise and Regulatory Act 2013.

MONITORING AND REVIEW OF POLICY

5.1 The Fraud Policy will be reviewed no less than every four years.

INTERPRETATIONS & ABBREVIATIONS

The following interpretation and abbreviations are used in this policy:

WORD	INTERPRETATION
Board	Means the Board of the Hebridean Housing Partnership
Board Members	All Members of the Board including co-opted Members
Personnel Team	Chief Executive, Personal Assistant and People Development Officer
We/our/us	Hebridean Housing Partnership/HHP
Fraud	Theft and Corrupt Acts
Department Director	Director of Operations and Head of Executive Office
Senior Official	Chief Executive
All references to the masculine gender in this policy shall read as equally applicable to the feminine gender	