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Anti-Fraud and Corruption Policy and Procedure

Policy Statement

Purpose

Orwell will not tolerate fraud, bribery, corruption, or money laundering from employees, Board members, anyone working on its behalf including contractors, sub-contractors, consultants, and partners, third parties or any other associated person. Orwell is committed to carrying out its business transparently and fairly and has a zero-tolerance policy towards fraud, bribery, corruption, and money laundering, and is committed to promoting and maintaining the highest level of legal, ethical and moral standards in its activities.

Orwell is committed to acting fairly and with integrity in all its dealings and to implementing and enforcing effective systems and procedures to counter fraud. All Board Members, Committee Members and colleagues are expected to share this commitment.

For clarity of definition: the Chartered Institute of Public Finance and Accountancy defines fraud and corruption as follows:

Fraud: Fraud is defined by the Fraud Act 2006 as dishonesty committed through three main methods: making a false representation, failing to disclose information when legally required, or abusing a position of trust, all with the intent to make a gain for oneself or another, or to cause a loss to another. The gain or loss does not have to succeed if the intent is there. The key Fraud Act 2006 offences are:

Fraud by False Representation: Knowingly making an untrue or misleading statement. The representation may be expressed or implied and by any means e.g., by words or actions. A representation is false if it is untrue or misleading, and the person making it knows it is or might be untrue.

Fraud by Failing to Disclose Information: Dishonestly withholding information when under a legal duty to disclose it, with the intent to gain or cause loss.

Fraud by Abuse of Position: Dishonestly abusing a position where one is expected to safeguard or not act against the financial interests of another, to make a gain or cause a financial loss to another.

Corruption: Corruption occurs where dishonest or illegal activity has been undertaken, usually involving the abuse of someone's position of power. It means the integrity of a person, government, or a company has been manipulated and compromised for somebody's own personal gain. Often, this involves entering into a dishonest or illegal agreement with another party to gain an advantage. Please refer to the Anti-Bribery Policy for more information relating to bribery and corruption.

Money Laundering: Money laundering is a process by which the proceeds of crime are converted into assets, which appear to have a legitimate origin, so that they can be retained permanently or recycled into further criminal enterprises. Please refer to Orwell's Anti-Money Laundering Policy.

Orwell's Commitment

Orwell's expectation on propriety and accountability is that Board Members, Committee Members and colleagues at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

Orwell places an expectation on leaders to be responsible for:

- identifying the risk to which systems and procedures are exposed
- developing and maintaining effective controls to prevent and detect fraud
- ensuring that controls are being complied with

Orwell expects that individuals and organisations (e.g. suppliers, contractors, service providers) with whom it comes into contact, will act towards Orwell with integrity and without thought or actions involving fraud and corruption.

Orwell is committed to pursuing fraud and significant abuse of powers vigorously, both through internal disciplinary procedures and the courts as required.
Orwell is committed to an open culture where Board Members, Committee Members, colleagues, customers and the general public are encouraged to raise concerns regarding any aspect of service delivery, including allegations of fraud and corruption.

Legal Obligations

Legislation is contained in the Fraud Act 2006 and in addition many offences referred to as fraud are covered by the Theft Acts of 1968 and 1978.

Of particular relevance is the fact that the Fraud Act 2006 makes company officers liable for offences committed by Orwell where the offence is proved to have been committed with the consent or connivance of:

a) a director, manager, secretary or other similar officer of Orwell (including Board Member and Committee Member), or
b) a person who was purporting to act in any such capacity.

In such circumstances, the individual (as well as Orwell) is guilty of the offence and liable to be proceeded against and punished accordingly.

The Economic Crime and Corporate Transparency Act 2023 introduced the corporate offence of Failure to Prevent Fraud, from 1st September 2025. This applies to Orwell as it is considered large under the size criteria.

This applies to situations where a fraud occurs within the UK, committed by an associated person, which may include employees, agents and service providers, from which the organisation gains a direct or indirect benefit. This could be financial or non financial, for example reputational gain. It does not cover instances of failure to prevent fraud being committed against the organisation.

This policy document, together with a set of similar policies listed below, are intended to:

- provide guidance on the prevention of fraud through the development and maintenance of effective controls
- provide direction to nominated Board Members and Directors who find themselves having to deal with suspected cases of fraud
- provide a framework for the appropriate response to an alleged fraud and for conducting an investigation.

The following other policies have been developed to demonstrate to all that Orwell will not tolerate any party who either employs or works with entering into fraudulent or corrupt acts that would damage Orwell's reputation or financial standing. The Anti-Fraud Policy should be read in conjunction with the following policies:

- Fraud Response Plan
- Tenancy Fraud Policy
- Probity Policy
- Code of Conduct Policy
- Gifts and Hospitality Policy
- Anti-Bribery Policy
- Anti-Tax Evasion Policy
- Anti-Money Laundering Policy
- Speaking Up (Whistleblowing) Policy
- Disciplinary Policy
- Complaints Policy

All of these documents are to be found on the Orwell Intranet or alternatively a copy can be obtained from the Director of Finance.

The procedure follows this Policy Statement.