



Charity number: 1170487

## **Penrith and District Beekeepers Association**

### **Anti-Fraud & Cyber Security Policy**

#### **1. Introduction**

PDBKA is a small charity. With no employees, governance is entirely dependent on the voluntary services of its members. This includes cyber security and resistance to fraudulent activity.

Trustees have a duty to:

- Be aware of the possibility of fraud and breaches of cybersecurity.
- Maintain a culture in which Members feel able to voice concerns.
- Respond effectively and proportionately when any Trustee or Member raises concerns.

This Policy and Plan sets out how these duties are to be carried out.

#### **2. Fraud**

The Association recognises that transparency and sound governance are key to preventing fraud.

To maintain transparency and sound governance:

- Signatories on cheques are approved by all Trustees
- Bank statements are seen routinely by the Honorary Treasurer and the Chair, and are available to any other Trustee on request.
- Information on possible fraud and breaches of cyber security are reported to Trustees.

This document sets out the policy and procedures of Penrith and District Beekeepers Association [PDBKA] against fraud and other forms of dishonesty.

It applies to Trustees and members. Anybody associated with PBKA who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

##### **2.1. Statement of intent**

PDBKA 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. PDBKA will not condone any behaviour that falls short of these principles.

All members of PDBKA have a responsibility for putting these principles into practice and for reporting any breaches they discover.

## 2.3. Definitions

**a) 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, a Trustee or a member of PDBKA. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud

**b) Theft:** Dishonestly acquiring, using or disposing of physical or intellectual property belonging to PDBKA or to individual members of the organisation.

**c) Misuse of equipment:** Deliberately misusing materials or equipment belonging to PDBKA for financial or material benefit.

**d) Abuse of position:** Exploiting a position of trust within the organisation for financial or material benefit.

## 2.4 Culture

PDBKA fosters honesty and integrity in its entire membership. Trustees and members are expected to lead by example in adhering to policies, procedures and practices. Equally, members of the public, service users and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the Charity.

Concerns may be raised by Trustees and members by contacting:

- the Chair/ other individual Trustees
- the Charity Commission

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

## 2.5 Responsibilities

In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:

### a) Trustees:

The Trustees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of the Charity's policies, aims and objectives.

The system of internal control is designed to respond to and manage the whole range of risks which the Charity faces.

The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk is seen in the context of the management of this wider range of risks.

Responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.

- Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified.
- The design of an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for:
  - reporting fraud risk issues
  - reporting significant incidents of fraud or attempted fraud to the Board of Trustees
- Liaising with the Charity's appointed Auditors.
- Making sure that all members are aware of the Charity's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate anti-fraud training is made available to Trustees and members as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

b) Members

Every member of is responsible for:

- Acting with propriety in the use of Charity's resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves with selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting the Chair or another Trustee when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

**3. Cyber Security.** To maintain cyber security:

- Access to personal and financial data is password protected.
- Personal and financial data are backed up.
- Anti-virus and malware protection is installed.
- The risk of phishing attacks is reduced by restricting access to online data.

Approved by Trustees on : 23.2.20

This policy will be reviewed every three years. Next review date Feb 2023