

CRICKET WALES ANTI-FRAUD AND CORRUPTION POLICY

1. SCOPE

1.1 The Cricket Wales Anti-Fraud and Corruption Policy (the Policy) applies to all Directors, employees, including temporary and agency staff, volunteers and other persons who represent Cricket Wales.

2. AIM

2.1 Cricket Wales is committed to the prevention, deterrence, detection and investigation of all forms of fraud and corruption. The aim of this Policy is to mitigate the risks of and reduce the opportunity for fraud and set out clearly what actions Cricket Wales will take to address any suspected or actual instances of fraudulent or corrupt activity.

3. RESPONSIBILITIES

3.1 The Cricket Wales Board is responsible for ensuring that strategic risks are identified, appropriate internal controls are in place and the impact of any risks are minimised. To meet this requirement, the Board will be responsible for approving this Policy, with review by the Finance Committee, minimally, every two years.

3.2 All Directors, employees, temporary and agency staff, volunteers and other persons who represent Cricket Wales are expected to act honestly and with integrity and to safeguard the resources for which they are responsible.

3.3 It is the responsibility of all Directors and employees to familiarise themselves with the contents of this and other related policies and procedures, and to identify and notify Cricket Wales of any suspected cases of fraud or fraud risk.

4. ANTI-FRAUD STATEMENT

4.1 As with bribery, the Cricket Wales Board has a zero-tolerance approach to fraud and corruption and will treat any instances of fraud or suspected fraud seriously and ensure each case appropriately investigated.

4.2 Where fraud or corruption is alleged involving a Cricket Wales Director, the matter will be investigated and may result in the Director being removed in line with Section 168 of the Companies Act 2006.

4.3 Where evidence exists that supports any allegation of fraud or corruption on the part of a Cricket Wales employee, action will be taken in line with the Cricket Wales Disciplinary Policy and could result in dismissal.

4.4 Cricket Wales will report serious acts of fraud or corruption to the appropriate law enforcement agency.

5. FRAUD AND CORRUPTION

5.1 Fraudulent and corrupt practices can materialise in many different ways and it is difficult to provide an all-encompassing list of examples within this Policy. However, fraud is committed by any person internal or external to Cricket Wales who, by a dishonest deception,:

* Obtains property belonging to Cricket Wales;
* Seeks any pecuniary advantage; or
* Secures the removal of a liability to make a payment, in part or in full.
* Misappropriates funds, securities, supplies, or other assets.
* Handles money or reports financial transactions improperly.
* Profiteers, as a result of insider knowledge of company activities.
* Discloses confidential and proprietary information to an outside party/ies.
* Discloses to other persons securities activities either engaged in, or contemplated by, the company.
* Accepts or seeks anything of material value from contractors, vendors, or persons providing services/materials to the Company.
* Destroys, removes or uses inappropriately records, furniture, fixtures, and equipment belonging to Cricket Wales.

6. FRAUD AND CORRUPTION RISK

6.1 Cricket Wales’ strategic and operational risk management systems should consider the likelihood and consequences of fraud and corruption. The Finance Committee should regularly consider that appropriate systems and internal controls are in place to mitigate any identified risks and will solicit the assistance of external auditors where deemed appropriate or necessary.

6.2 The system of internal control is an ongoing process which identifies the principal risks to Cricket Wales, evaluates the nature and extent of those risks and manages them effectively. The Chief Executive will consider that internal controls are in place and support the achievement of Cricket Wales’ policies, aims and objectives.

6.3 The Chair of the Finance Committee will arrange for anti-fraud and corruption procedures to be put in place and where appropriate may utilise an internal audit function to:

• Develop a fraud risk profile;

• Undertake an independent review of the fraud risks associated with each of the key organisational objectives;

• Identify and set appropriate fraud targets; and

• Design an effective control environment to prevent fraud commensurate with the fraud risk profile.

6.4 The Chair of the Finance Committee will report to the Committee and, in turn, the Board, on actions that have been undertaken taken to evaluate the adequacy of Cricket Wales’ fraud risk controls and any remedial or improvement actions arising from such evaluations.

6.5 Line Managers must be alert to the possibility of fraud and take due notice of any indication of irregularity. For example, falsified business expense claim forms and note any potential or actual fraud risks and advise the CEO of their concerns.

6.6 All employees must behave in a fair and honest way, adhering to Cricket Wales’ internal controls designed to prevent, deter and detect fraud. Any suspected fraud or acts which are considered to be suspicious MUST be reported to the employee’s line manager or to the CEO. Failure to report such activity may result in disciplinary action.

6.7 Employees must cooperate fully with internal checks, reviews or fraud investigations. All disclosures will be dealt with in confidence, where appropriate to do so.

7. TRAINING

7.1 It is the responsibility of all Directors and employees to be familiar with all Cricket Wales’ internal policies. Employees will be advised when such policies are updated and are under a duty to read and be familiar with updated versions.

7.2 Directors and employees should be provided with anti-fraud and corruption training in a delivery format appropriate to their roles.

8. FRAUD INVESTIGATION

8.1 All instances of actual or suspected fraud will be thoroughly and promptly investigated, and the focus of all investigations will be to:

• Minimise and recover any losses;

• Establish and secure evidence necessary for disciplinary or criminal action;

• Identify the control failures that allowed the fraud to occur; and

• Develop control improvements;

8.2 All actual or suspected incidents should be reported to the CEO, but they can also be reported using Cricket Wales’ Whistleblowing Policy. At no point should any person who has concerns attempt to investigate the matter themselves or approach the suspected person.

8.3 If the concerns relate to the Finance Director/Chair of Finance Committee, the matter can be reported to the CEO or Chair of Cricket Wales. If the concerns relate to the CEO, the matter can be reported to the Chair of the Finance Committee and/or the Chair of the Board

8.4 Having reported a concern, employees should not discuss the case with anyone, unless specifically asked to do so by the investigating officer. The proper response to any inquiries is: “I am not at liberty to discuss this matter.” Under no circumstances should any reference be made to “the allegation,” “the crime,” “the fraud,” “the forgery,” “the misappropriation,” or any other specific reference.

8.5 Where there are reasonable grounds for suspecting that a fraud has occurred, the Chair of the Finance Committee and/or Chief Executive will bring a recommendation as to whether to investigate the matter internally or by using independent external persons.

8.6 The investigation process will vary depending on the nature and complexity of each case, but an investigating officer will be appointed. The investigating officer should have:

* Free and unrestricted access to all Company records and premises, whether owned or rented, where it is believed access is necessary to assist the investigation; and
* The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises, only when it is within the scope of their investigation, however an investigator will not conduct surveillance or intrude on an individual’s expectation of privacy.

In line with the Criminal Procedure and Investigations Act Investigations Act 1996 as amended by the Criminal Justice Ac, investigators are required to retain all material they gather during the course of an investigation so that it can be available to both the prosecution and defence if it becomes relevant to any future criminal proceedings.

I suggest it is made clear in the policy what the investigation is seeking to establish. For example is it an investigation that sets out to investigate a potential internal disciplinary matter and in doing so uncovers a suspected criminal offence in which case the further investigation is handed to the police.

8.7 The investigating officer must keep all information they obtain secure (minimally password-protected) and not disclose information that may damage the reputation of persons who may be found to be innocent of any alleged wrongdoing. All data will be processed in line with GDPR regulations.

8.8 An investigating officer may determine that it is appropriate to suspend an accused employee to protect both the Company and employee from further accusations. Before any suspension the investigating officer shall seek prior approval from the Chief Executive after taking appropriate Legal and Human Resources advice, who may refer this to the Board of Directors.

8.9 The investigating officer will take immediate steps to secure evidence relating to the case and maintain detailed records of the investigation, particularly relating to:

• Interviews with the accused person and any witnesses; and

• Material secured and used as part of the investigation, whether they are relied on as evidence or not, which will be retained in accordance with Criminal Procedure disclosure rules

Under no circumstances will sensitive personal data relating to the individual be recovered

8.10 Any disciplinary-related interviews will be conducted in a fair and proper manner and in accordance Cricket Wales’ procedures. All persons interviewed should be allowed to be accompanied by a work colleague or Trade Union representative and notes of interviews, which should be agreed as an accurate record with the interviewee, will be taken and retained on the investigation file.

8.11 The investigating officer will produce a draft report of their findings for discussion with the Chief Executive, Chair of Finance Committee and, where deemed appropriate, Legal and Human Resources advisors, together with a recommendation of what further action, if any should be taken.

8.12 Where criminal behaviour is found to have taken place, Cricket Wales reserves the right to inform the appropriate law enforcement agency who may investigation further.

8.13 Any recommendation to initiate disciplinary action will be undertaken in accordance with Cricket Wales’ Disciplinary Procedure

9. RECOVERY OF LOSSES

9.1 The Chair of the Finance Committee will quantify, where possible, the losses incurred by Cricket Wales as a result of any fraud or corrupt practices. Based on legal advice, Cricket Wales will take any proportionate steps, under any provision available to them, to recover any losses from the person or persons identified as being responsible.

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