

Alzheimer's Society

Counter Fraud, Anti-Corruption and Bribery Policy

Policy and procedure apply to:		Employees: All	Volunteers: All
		Contractors: All	Other: Trustees
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1. Policy Statement

The Society has a policy of zero-tolerance of fraud, corruption, and bribery.

Fraud, corruption, and bribery are criminal offences which pose a risk of financial, reputational, and regulatory harm to the Society and impacts the money, resources, and assets that we use to support people affected by Dementia.

The purpose of this policy is to ensure that we continue to have high standards and clear guidance on the Society's organisational approach to addressing the risks of fraud, corruption and bribery and sets out our responsibilities for its prevention. This policy also refers to the Counter Fraud, Anti-Corruption and Bribery Response Plan (the 'Fraud Response Plan' attached at Appendix A), which outlines the action you are required to take if you discover or suspect fraud, corruption or bribery.

The Society will uphold all laws relevant to countering fraud, corruption and bribery including money laundering and tax evasion in all its operations and expects its employees, volunteers, Trustees and anyone working for, or on behalf of, the Society to abide by these laws.

2. Who does this policy apply to?

The Society requires everyone who works for us or on our behalf in any capacity to act in an honest and ethical manner with integrity and to safeguard the resources for which they are responsible.

The prevention, detection and reporting of fraud, corruption and bribery are the responsibility of everyone working for us/under our control. It is unacceptable for anyone associated with the Society to take part in, knowingly conceal, or fail to report actual or suspected acts of fraud, corruption or bribery.

3. Definitions

Fraud: describes a whole range of activities such as deception; bribery; forgery; extortion; corruption; theft; conspiracy; embezzlement; misappropriation; false representation, false accounting, concealment of material facts and collusion and money laundering.

Generally, however, fraud involves the intention to deceive a person or organisation in order to obtain a financial advantage, or personal gain, or to cause a loss to another party. The term fraud also includes the use of information technology equipment to manipulate programmes or data dishonestly.

Bribery: The act of offering, giving, receiving, or soliciting something of value with the intent to influence the actions or decisions of an individual in a position of power. This can include money, gifts, favours, or kickbacks.

Corruption is the abuse of entrusted power for personal gain, often involving bribery, fraud, nepotism, or dishonest conduct. Corruption can distort policies, misallocate resources, and erode public trust.

Money Laundering is the concealment of the origins of illegally obtained money, typically by transferring it through foreign banks or legitimate businesses. It involves disguising financial assets to make them appear lawful.

Tax evasion is the wilful and illegal failure to pay due taxes, either in whole or in part. It involves deliberately avoiding tax liabilities through concealment, misrepresentation, or fraudulent practices, such as underreporting income or hiding assets.

Tipping off: In the context of fraud and financial crime, "tipping off" refers to the act of alerting someone that they are under investigation. This is especially relevant in cases involving money laundering.

Legislation*:

Fraud Act 2006 and Theft Act 1968

Finance Act 200 and VAT Act 1994

Economic Crime and Corporate Transparency Act 2023

Bribery Act 2010

Proceeds of Crime Act 2002

Money Laundering Regulations 2017

*not an exhaustive list of all applicable regulations/legislation

Fraud, Corruption, Bribery, Money Laundering and Tax Evasion are criminal offences and qualify as acts of gross misconduct.

4. How to comply

The Society's responsibilities:

- The Society is responsible to the Board of Trustees who are required under charity law to safeguard the assets of the Society and put in place proportionate measures to prevent instances of fraud occurring;
- The Audit and Risk Committee is responsible for approving any changes to this policy;
- The Nominated Fraud Officer has been delegated responsibility for all operational fraud matters;
- The Assurance and Counter Fraud Manager has been sub-delegated primary responsibility for this policy, providing assurance of compliance and assistance to answer any queries arising from its interpretation; and
- The Assurance and Counter Fraud Manager is responsible for monitoring the effectiveness of this policy and reporting any relevant information.

Employee Responsibilities:

Line Managers are responsible for the prevention and detection of fraud by:

- Undertaking mandatory training;
- Ensuring that an adequate system of internal controls exists within their areas of responsibility;
- Ensuring they and their employees/direct reports comply with the internal controls, systems and procedures in place; and
- Support the Assurance and Counter Fraud Manager in providing Trustees with the assurance that the policy is being complied with and complying with any regulatory requirements.

Every employee, agency staff, contractors, volunteers, trustees, and other Third Parties associated with the Society have a responsibility to ensure that public funds, the Society's reputation and its assets are safeguarded; adhere to this policy and should alert their line manager or main most senior contact at the Society where they believe the potential for fraud exists because of poor procedures or lack of effective supervision.

Risk and Internal Control Systems:

The Society will:

- Seek to assess the nature and extent of its exposure to the risks of internal and external fraud, corruption and bribery. It will regularly review these risks at least annually, using information on actual or suspected instances of fraud, corruption and bribery to inform its review;
- Put in place efficient and effective systems, procedures, and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, corruption and bribery; and reduce the risks to an acceptable level;
- In order that employees have the skills, knowledge and expertise to manage its fraud risk effectively, it will provide induction and refresher training to help make employees aware of the risks of fraud, corruption and bribery, and of their responsibilities in preventing, detecting, and reporting it;

- Make all those receiving Society funds or representing the Society, including its employees, agency staff, contractors, volunteers, trustees, and suppliers aware of this policy;
- Provide information to relevant stakeholders, for example via procurement/contractual processes, the intranet, regulatory requirements, including comparable organisations, relevant regulators, and government organisations to tackle fraud; and
- Regularly review and evaluate the effectiveness of Society systems, procedures, and internal controls for managing the risk of fraud. The Society will do this through risk management and assurance processes and audit arrangements.

5. Reporting Fraud

A **Fraud Response Procedure** gives employees the details of the procedure for reporting any suspected fraud, defines the actions that the company needs to take and defines authority levels, responsibilities for action, and reporting lines in the event of a suspected fraud or irregularity.

The procedure is described in Appendix A

6. Investigation

The Society will take all reports of actual or suspected fraud, corruption and bribery seriously, and investigate proportionately and appropriately as set out in this policy and the Fraud Response Plan.

The Fraud Response Plan sets out responsibilities for investigating fraud, corruption and bribery.

Breach of this policy by employees will result in disciplinary action which could result in dismissal for gross misconduct. Furthermore, we will refer relevant instances of fraud to the Police or other authorities.

7. Risk Mitigation

To manage the exposure to bribery and corruption, all employees must comply with the **Gifts and Hospitality** policy and registration. This policy sets out how all employees (including consultants, agency, and temporary employees), Society Trustees and co-opted committee members must deal with offers of gifts and hospitality made or offered in the course of or related to their work at the Society.

The policy covers: the key principles to be applied when considering whether any gifts and hospitality which may be offered by external individuals, bodies and organisations should be accepted; gifts and hospitality paid for by the Society but received by employees, Trustees and co-opted committee members in the course of their work, e.g. meals at employee or board/committee meetings, conferences or training events; and the use of the Register of Gifts and Hospitality.

Conflicts of interest are known to increase the risk of fraud. Therefore, all employees must comply with the Conflict of Interest (Employee) policy. Any employee who believes they have an actual or potential conflict of interest (for example, using their position for personal benefit or gain or for the benefit or gain of someone closely connected with them) must advise their line manager and

withdraw from the decision-making processes where their conflict arises. The register of interests is attached to the Conflict of Interest (Employee) policy. This policy is applicable to all employees, agency staff, volunteers, and contractors: a separate policy applies to Society Trustees and co-opted Committee members.

Failure to report conflicts may result in disciplinary action.

8. Further information

Contact the Assurance and Counter Fraud Manager with any questions related to this policy.

Supporting documents

[Whistleblowing Policy](#)

[ICT Acceptable Use Policy](#)

[Serious Incident Policy](#)

[Travel and Expenses Policy](#)

[Fundraising Refunds Policy](#)

[Safeguarding Policy](#)

[Conflicts of Interest Policy](#)

[Society Speak Up Process](#)

[Gifts and Hospitality Policy](#)

Corporate Credit Card Policy
(when issued)

Document details

Author/Owner:	Assurance and Counter Fraud Manager Associate Director of Risk & Assurance
Sponsor:	Chief Finance Officer
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APPENDIX A

Counter Fraud, Anti-Corruption and Bribery Fraud Response

Introduction:

This Fraud Response procedure aims to ensure that effective and timely action is taken by the Society in the event of fraud being alleged.

How to Raise a Concern:

Internal Reporting

If you suspect fraud, bribery or corruption including money laundering or tax evasion, or have received a report from another person, you must immediately report suspicions using the Society's [Speak Up](#) platform. Reporting via this platform is anonymous, unless you provide contact details, which in some cases may limit the ability to investigate further.

If you cannot report to the Nominated Fraud Officer because you believe they, or a member of their team, is involved you can follow the Society's Whistleblowing procedure or report directly to the Chair of the Trustees.

When reporting suspected fraud or theft, you should provide as much detail as you can about the incident including:

- the nature and grounds of the alleged concern
- name(s) of the individual(s) suspected of fraud where this is known
- the reasoning and evidence for your concern
- any other information that may be relevant.

You **must not** advise anyone (known as "tipping off") who you think may be involved that you intend to report a matter. Nor should you attempt to investigate any matter yourself or put yourself at any risk in gathering information about an incident.

It is important that, where possible, you secure the relevant evidence as discreetly as possible including IT equipment and revoke access where relevant. Guidance on areas such as securing evidence, maintenance of confidentiality and how to report incidents is available from the Assurance & Counter Fraud Manager.

If you are unsure whether a particular act constitutes fraud, corruption or bribery, along with any other queries, you should raise this with the Assurance & Counter Fraud Manager or the Company Secretary. If you feel that your concerns have been wrongly dismissed, you may raise your suspicions with another manager, Associate Director, Director, Internal Audit, or the Whistleblowing Officer.

Assurance & Counter Fraud Manager

Becky.brook@alzheimers.org.uk

Nominated Fraud Officer

Rupert.bamberger@alzheimers.org.uk

Or via the [Speak Up](#) platform

Chair of the Trustees

Suzi.leather@alzheimers.org

Whistleblowing Officer

Roma.grant@alzheimers.org.uk

The Nominated Fraud Officer and/or the Assurance & Counter Fraud Manager will conduct a review of the suspected fraud report and undertake a fact-finding process to establish where the responsibility for further investigation, if required, lies. This could include People Directorate or the Safeguarding team as well as consulting with the Society's Legal Advisors.

External Reporting

A decision to refer suspected or attempted incidents of fraud or money laundering to the Police/HMRC/Action Fraud will be made by the Nominated Fraud Officer. This decision will always be made in the best interests of our service users.

The Nominated Fraud Officer will take the decision to report an actual or suspected fraud or theft to the Charity Commission based on the reporting requirements laid down by the Commission. The Nominated Fraud Officer will take advice from the Company Secretary, who will make the report to the Charity Commission.

APPENDIX B

Counter Fraud, Anti-Corruption and Bribery

Fraud Risk Assessment – Applicable to Employees

Annual Fraud Risk Assessment

We will conduct fraud risk assessments for each directorate and Management should assess the organisation's exposure to fraud risk to identify potential fraud schemes and corruption risk events that need to be mitigated and monitored. An effective fraud risk assessment is tailored to the type of organisation and its unique activities. It should be performed on an annual basis and refreshed when a change in the internal or external environment occurs.

An effective fraud risk assessment methodology includes risk identification, assessment of inherent fraud risk (measured in terms of probability and significance/impact) and risk response. Fraud risk identification is best performed by gathering relative information on fraud risk from a variety of sources within the organisation and charity sector. This enables management to consider the totality of fraud risk threatening the organisation, as well as the impact of incentives, pressures, opportunities and rationalisation that lead to fraud.

Response to residual fraud risk should be balanced. Management's objective should be to implement effective anti-fraud controls, the benefits of which exceed their cost. Often, this involves a combination of manual and automated fraud prevention and detection techniques that enable the organisation to monitor for indicators of fraud within the scope of its risk tolerance.

Accepting that fraud risk exists within an organisation should not be an impediment to robust discussion of this threat. Authoritative guidance includes the premise that the risk of fraud occurs naturally within all organisations. Open and honest discussion about fraud risk through brainstorming, surveys and workshop activities should not be an organisational "taboo". In particular, it is important to note that because management has primary responsibility for the design, implementation and monitoring of internal controls, organisations are exposed to the danger of management override of controls. This is a key potential risk to consider during the fraud risk assessment process.

Fraud Risk Assessments will be carried out using standardised templates to enable consistent application of methodology across the Society.

The Assurance and Counter Fraud Manager will facilitate the completion of annual fraud risk assessments, carry out thematic reviews and escalate any areas of concern to the Audit and Risk Committee. Management will be responsible for escalating risks to other appropriate Committees or the Board and for recognising where an assessment is required sooner.