

# ***C.L.G Watty Graham***

## **An Gleann**

**Machaire Rátha**

**Doire**



***Anti-Fraud & Corruption Policy***



# Watty Grahams GAC

An Gleann, Machaire Ratha  
Co.Doire



This document explains Watty Graham's GAA Club, Glen, Maghera Anti-Fraud and Corruption Policy and the steps that must be taken where fraud is suspected or discovered. All Club officers should be aware of this and its contents should be brought to the attention of members. Any person who becomes aware of any fraud, corruption or other illegal acts and does not follow this policy could be subject to disciplinary action.

## 1. INTRODUCTION

One of the basic principles of public sector organisations, or organisations that use public money, is the proper use of public funds. It is therefore important that all those who work in these areas are aware of the risk of and means of enforcing the rules against fraud and other illegal acts involving dishonesty, deception and other related activities. For simplicity all such offences are hereafter referred to as "fraud", except where the content indicates otherwise. This document sets out Watty Graham's GAA Glen policy for the prevention and detection of suspected fraud. It incorporates best practice within the field regarding counter-fraud measures and takes account of the latest legislation.

## 2. DEFINITIONS

2.1 The following provides a definition of words used throughout the document:

Fraud is theft by deception. It is deliberate intent to temporarily or permanently deprive a person or organisation of money or goods through the falsification of any records or documents.

Bribery and Corruption are where someone is influenced by bribery, payment or benefit in kind to unreasonably use his or her position to give some advantage to another.

False Accounting/Book Keeping is a common type of fraudulent behaviour and can be committed both by individuals who are involved in the handling of money or dealing with any of the financial aspects of the organisation's day to day running and those responsible for the production of the organisations annual accounts.

Theft includes any misappropriation, stealing, malicious damage, and actual or attempted break-in.

Deception occurs where a person deliberately sets out to deceive an individual/organisation with the intent to gain financial benefit

Collusion occurs when two or persons in the organisation conspire/collude to defraud the organisation.

2.2 Watty Graham's GAA Glen already have procedures in place that reduce the likelihood of fraud occurring. These, which are also used to promote accountability, risk and fraud awareness culture within the Club, include:



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- all Club financial business will be carried out through the Club's authorised Bank and/or Credit Union accounts.
- all cheques must be signed by at least two of the Club's authorised signatories all of whom shall be appointed from each year's current Club Executive Committee. These will be authorised by the Executive Committee as early as possible in each year following on from the club AGM.
- the authorised signatories will include the Club Chairperson; Treasurer, Assistant Treasurer and Secretary.
- all expenditure over £100 will require a Purchase Order Number from the Club Treasurer.
- all Club expenditure of over £500 must be formally approved in advance at a full Club Committee meeting.
- the Treasurer will, at each month's Executive Committee meeting, give an account of all Income and Expenditure incurred since the previous meeting and will give the current position in terms of each of the Club's bank accounts.
- all expenditure will be on foot of properly vouched invoices or other appropriate documentation.
- at least three tender prices will be sought for all works/tasks estimated to cost over £5,000.
- a proper, written financial statement will be presented at the Club's AGM and any and all questions regarding can be put to the Treasurer.
- the Club will comply as appropriate with any other financial requirements imposed by funders and others with whom the Club may work in partnership.
- Each year the Club Treasurer will submit records of all the Club's financial transactions for Audit by a publicly approved firm of Chartered/Certified Accountants.
- A copy of this audit will be made available for scrutiny by the Derry County Committee, GAA as per T.O. (2007).

2.3 The Watty Graham's GAA Club Glen Committee bears primary responsibility for these measures, although it is recognised that anyone involved in the Club, including all members, have a part to play in ensuring their application, in both letter and spirit. A culture of openness, honesty and probity is therefore strongly encouraged.

2.4 Anyone, officer; member; or employee who suspects cases of fraud is required to report it/them and keep the Club Committee informed of any fraud cases that come to light.

2.5 In light of any fraud cases the Club committee will evaluate the systems used to control the Watty Graham's GAA Club Glen activities. Where any system weaknesses are identified, new systems/procedures will be drafted; formally agreed; and implemented by the Watty Graham's GAA Club Glen, Maghera.



### **3. WATTY GRAHAM'S GAA CLUB, GLEN** **-- POLICY --**

- 3.1 The Watty Graham's GAA Club Glen, Maghera is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within the organisation. It is therefore also committed to the elimination of any fraud and to the rigorous investigation of any such cases.
- 3.2 The Club expects anyone having reasonable suspicions of fraud to report them. It recognises that whilst cases of theft are usually obvious, there may only be a suspicion of fraud and thus officers or members or employees must report any concerns to the Committee or other suitable persons who can then ensure that the Club's procedures are followed.
- 3.3 It is also the Club's policy, which will be rigorously enforced, that no officer or member or employee will suffer in any way as a result of reporting reasonably held suspicions. Everyone can therefore be confident that they will not suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those that are raised maliciously and found to be groundless.

### **4. ROLES AND RESPONSIBILITIES**

This section states the roles and responsibilities of Watty Graham's GAA Club members and/or officers in reporting fraud or other irregularities.

#### **4.1 Members**

- 4.1.1 Members are expected to act in accordance with the Club's standards of Business Conduct and to follow guidance on the receipt of gifts or hospitality. Members also have a duty to protect the assets of the Club (as set out in its Code of conduct), including information and goodwill as well as property.
- 4.1.2 The Club Code of Conduct places an obligation on all officers; members; and employees to act in accordance with best practice. Club officers in particular are subject to high standards of accountability, and are required to declare and register any interests that might potentially conflict with those of the Club.
- 4.1.3 Members must be vigilant and ensure that procedures to guard against fraud are followed. They must try to establish an anti-fraud culture within the Club. Members should identify any risk of fraud to the executive committee.



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- 4.1.4 Members should be alert to the possibility that unusual events or transactions could be symptoms of fraud. Where they have any doubt they must seek advice from the executive committee.
- 4.1.5 All cases of theft, whether of Club or visitor property, must be reported to the Club Committee.

## 4.2 Human Resources

- 4.2.1 The Club Committee will liaise with the Chairperson, Treasurer, and Secretary where a member is suspected of being involved in fraud or corruption. The Chairperson is responsible for ensuring the appropriate use of the Club Disciplinary Procedure and will advise those involved in the disciplinary process in matters of employment law and in other procedural matters.
- 4.2.2 The Chairperson must take steps at recruitment to establish, as far as possible, the previous record of potential members in terms of their propriety and integrity.

## 5. REPORTING FRAUD, CORRUPTION OR OTHER ILLEGAL ACTS

- 5.1 This section outlines the action to be taken where fraud, corruption or other illegal acts involving dishonesty, deception or damage to property are discovered or suspected. For completeness it also deals with the action to be taken where theft is discovered or suspected.
- 5.2 Section 9 provides a guideline of the key “what to do” steps to be taken where fraud or other illegal acts are discovered or suspected.
- 5.3 Reporting of all frauds and irregularities is essential to ensure:
- consistent treatment of information;
  - proper investigation by an independent and experienced team;
  - the optimum protection of the Watty Graham’s GAA Club interests.
- 5.4 Members must discuss their suspicions or what they have discovered with one of the following:
- Club Chairperson
  - Club Secretary
  - Club Treasurer
  - A member of the Club Executive Committee (but only in cases where any of the above mentioned happens to be involved)
- 5.5 These officers will treat inquiries confidentially and anonymously if so requested. Where members feel unable to inform any of the above, the Derry GAA County Board



Chairperson can also be notified of any genuine suspicions of fraud or corruption within the Watty Graham's GAA Club, Glen, Maghera.

- 5.6 Any actual or suspected instance must be reported to the appropriate officer immediately.

## **6. THEFT**

This must be reported to the Club Executive Committee which will undertake an investigation into the alleged incident.

## **7. TIMELINESS**

- 7.1 It is essential that all members act at the time of their concerns, as time is likely to be of the utmost importance to prevent further loss to the Club. However, members must not confront any individual that they suspect. They must bring this to the attention of the Club Executive Committee. Members should also keep or copy any documentation that arouses their suspicions.

## **8. DISCIPLINARY ACTION**

- 8.1 The disciplinary procedures of the Club will be followed where an employee is suspected of being involved in a fraudulent or illegal act. This may include dismissal.

## **9. ACTION REQUIRED IF FRAUD IS DISCOVERED OR SUSPECTED**

- 9.1 First of all ensure that there is a reasonable belief that a fraud has been committed prior to commencing investigations.
- 9.2 Secure and collate evidence which will be necessary for substantiating suspicions.
- 9.3 Suspicions must be reported in writing to the Club Executive Committee. If the incident of fraud suspicion/discovery involves a member of the Club Executive Committee, then the matter should be raised privately with relevant personnel.
- 9.4 If it is felt that the suspicions have not been adequately investigated, the matter must be brought to a higher authority outside of the Club, eg the Derry County GAA Committee.
- 9.5 If it is felt that suspicions have not been adequately investigated by both the club and the governing body, document the procedures which have been gone through and report the matter to the PSNI.



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## *Declaration*

This document has been approved by the Club Executive Committee and serves as the working anti-fraud & corruption policy document of Watty Graham's GAA Club, Glen, Maghera.

Signed: \_\_\_\_\_  
Treasurer

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Secretary

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Chairperson

Date: \_\_\_\_\_



## **Watty Graham's GAA Club, Glen** **Financial Procedures**

Watty Graham's GAA Club, Glen, Maghera already have procedures in place that reduce the likelihood of fraud occurring.

These are enshrined in our Anti-fraud and Corruption Policy Section 2.2.

These, which are also used to promote accountability, risk and fraud awareness culture within the Club, include :

- all Club financial business will be carried out through the Club's authorised Bank and/or Credit Union accounts.
- all cheques must be signed by at least two of the Club's authorised signatories all of whom shall be appointed from each year's current Club Executive Committee. These will be authorised by the Executive Committee at a meeting as early as possible following on from the Club AGM.
- the authorised signatories will include the Club Chairperson ; Treasurer ; Assistant Treasurer and Secretary.
- all expenditure over £100 will require a Purchase Order Number from the Club Treasurer.
- all Club expenditure of over £500 must be formally approved in advance at a full Club Committee meeting.
- the Treasurer will, at the Club Executive Committee meeting, each month, give an account of all Income and Expenditure incurred since the previous meeting and will give the current position, in terms of each of the Club's bank accounts.
- all expenditure will be on foot of properly vouched invoices or other appropriate documentation.
- at least three tender prices will be sought for all works/tasks estimated to cost over £5,000.
- a proper, written financial statement will be presented at the Club's AGM and any and all questions regarding can be put to the Treasurer.
- the Club will comply as appropriate with any other financial requirements imposed by funders and others with whom the Club may work in partnership.
- Each year the Club Treasurer will submit records of all the Club's financial transactions for Audit by a publicly approved firm of Chartered/Certified Accountants.
- A copy of this audit will be made available for scrutiny on request from the Derry County Committee, GAA as per T.O. (2007).