

MATA Policy - Anti-fraud measures

The MATA Board will continually aim to ensure all financial and administrative processes are undertaken and reported honestly, accurately, transparently and accountably; and that all decisions taken are objective and free of personal interest.

Definitions

- **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 someone who works or is a volunteer for the Theatre, or a member of the wider public

A criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud

- **Theft:** Dishonestly acquiring, using or disposing of physical or intellectual property belonging to the Theatre or to individual members of the organisation.
- **Misuse of equipment:** Deliberately misusing materials or equipment belonging to the Theatre for financial or material benefit
- **Abuse of position:** Exploiting a position of trust within the organisation for financial or material benefit.

The MATA Board, all volunteers (and staff if/where applicable) will adhere to all policies, procedures and practices. Equally, members of the public, and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the organisation.

The MATA Board will deal promptly, firmly and fairly with suspicions and allegations of fraud or corrupt practice and, along with all volunteers, are individually and collectively responsible for:

- Acting with propriety in the use of the 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 a Head of Department or a member of the MATA the Board if they believe

an 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.

The MATA Board is responsible for determining any suspicions that should be referred to the Charity Commission and/or the police

This policy will be reviewed on an annual basis.