

## Anti-Fraud & Whistle Blowing Policy

### 1. Introduction

READ Foundation is committed to the highest possible standards of openness, transparency and accountability in all its affairs. We wish to promote a culture of honesty and opposition to fraud in all its forms. Whistleblowing describes the act of reporting or disclosing information which relates to suspected serious wrongdoing or dangers in the workplace and is made in the public interest.

Everyone has a role to play in ensuring the success of this policy, which should be followed to report any suspected danger or wrongdoing as soon as possible. All managers and leaders should set an appropriate standard and proactively promote awareness of this policy and ensure that concerns are taken seriously.

This policy enables employees and other persons working for READ Foundation or on our premises, together with suppliers and those providing services under a contract with READ Foundation, to confidentially voice concerns over suspected malpractice or wrongdoing.

This policy aims to:

- Develop and maintain a working environment in which everyone feels able and encouraged to speak up about concerns they may have in relation to any of the circumstances detailed in section 3.
- Provide avenues for individuals to raise concerns and receive appropriate feedback and responses.
- Establish a fair and impartial investigative procedure.
- Ensure that individuals will be protected from any reprisals or victimisation as a result of raising their concerns.
- Ensure that the activities of READ Foundation, its officers and employees, whilst confidential in terms of commercial operations, are not subject to cover-up where any of the circumstances referred to in section 3 arise.
- Provide a clear definition of what we mean by “fraud”
- Provide a definitive statement to staff forbidding fraudulent activity in all its forms
- Provide a summary to staff of their responsibilities for identifying exposures to fraudulent activities, for establishing controls and procedures for preventing such fraudulent activity and/or detecting such fraudulent activity when it occurs.
- Guidance to employees as to action which should be taken where they suspect any fraudulent activity or wish to whistle blow.
- Provide a process for whistleblowing and policy to assure protection to employees in circumstances where they may be at risk of victimisation because of reporting / whistleblowing, or being a witness to, fraudulent activities.



## 2. Scope

The policy and procedure set out in this document applies to all READ Foundation UK employees; including Central Office, regional Fundraisers, fixed-term, part-time, full-time, permanent and temporary staff, all members of Boards, volunteers that are paid and honorary, contractors and anyone giving advice and support to READ Foundation, any of its partners.

## 3. Policy

It is the duty of every individual to speak up about genuine concerns in relation to:

- a) Criminal activity
- b) Negligence by any person or outside body
- c) Breach of a legal, contractual obligation or statutory code
- d) Miscarriage of justice
- e) Danger to health and safety or the environment and danger at work
- f) Financial or operational malpractice or corruption
- g) The dissemination of radical or extreme opinions which are contrary to the Mission and Values Statements of READ Foundation
- h) Concerns regarding modern slavery or human trafficking
- i) Any form of fraud defined by READ Foundation as:

**"The theft or misuse of READ Foundation's funds or other resources, by an employee or a third party, which may or may not also involve misstatement of financial documents or records to conceal the theft or misuse"**

For example, fraud includes but is not limited to the following:

- Theft of funds or any other READ Foundation / Donor property
- Falsification of costs or expenses
- Forgery or alteration of documents
- Destruction or removal of records
- Inappropriate personal use of READ Foundation's assets
- Employees seeking or accepting cash, gifts or other benefits from third parties in exchange for preferment of the third parties in their dealings with READ Foundation
- Blackmail or extortion
- Offering, promising or giving of a bribe and requesting, agreeing to receive or accepting a bribe for any reason
- Making facilitation payments
- Paying of excessive prices or fees to third parties with the aim of personal gain

Fraud in all its forms is wrong and is unacceptable to READ Foundation. This is because where fraud occurs:

- It is not just a loss to READ Foundation, but ultimately to our beneficiaries, people living in extreme poverty and the neediest of the world's citizens.



- It may have a major impact on our reputation, on donor confidence and therefore again on our beneficiaries.

READ Foundation's objective is that fraud is eliminated from its activities. Any indications of fraud will be thoroughly investigated and dealt with in a firm and controlled way.

READ Foundation is committed to ensuring that any concerns of this nature are taken seriously and investigated. A disclosure to READ Foundation will be protected if the individual:

- a) Has an honest and reasonable suspicion that any of the circumstances listed at 3 above has occurred, is occurring or is likely to occur; and
- b) Has reasonable belief that the disclosure is made in the public interest.

Individuals who raise concerns reasonably, responsibly and in the appropriate manner will not be penalised in any way and will be protected from harassment and victimisation. This will still apply if an individual raises a concern based on information given to them in confidence.

READ Foundation encourages the open reporting of concerns, without fear of reprisals, under this policy. Disclosures made anonymously are often difficult to investigate and prevent READ Foundation from responding to and updating the individual who raised the concern regarding any action taken or outcome. That said, anonymous disclosures are preferable to silence about serious wrongdoing or danger and will still be appropriately investigated if sufficient specific information is provided to enable this to happen.

Any individual who approaches the media before following due process as set out in this policy is unlikely to be protected by whistleblowing law

#### 4. Procedure

**4.1: Stage 1:** Any individual who has reasonable concerns in relation to those matters listed at 3 above should initially take them to the CEO (Jahangeer Akhtar) or Operation's Manager (Mohammed Iqbal). If they do not feel that this is the appropriate person, or their concern is in relation to these individuals, they should approach another senior manager or go direct to any of the trustees (except the Chair (Haroon Rashid) or Deputy Chair of Trustees (Usman Choudry) – who must remain uninformed and detached to hear an appeal if appropriate).

**4.2:** The individual informed in point 4.1 will establish and record the basis of the concerns and establish what further actions are required. The individual raising the concern will be advised in writing of the outcome of the investigation as soon as possible, normally within 10 working days of the date of their disclosure. Where a longer period is needed for investigation, the member of staff will be informed in writing the reason for the delay and an estimated timescale. Any information provided about the investigation must be treated as confidential. In some cases, the need for confidentiality may prevent READ Foundation from providing specific details of the investigation and/or outcomes.

**4.3: Stage 2:** If an individual is not satisfied with the response received and any subsequent action taken, they should put their concerns in writing, within one month of receiving the written investigation outcome,



to the Chair of Trustees - who will arrange any further investigation as appropriate. In the absence of the Chair of Trustees (Haroon Rashid), the Deputy Chair of Trustees (Usman Choudry) is to be approached.

The Chair or Deputy Chair of Trustees (Usman Choudry) will send a written response to the individual concerned within 10 working days.

**4.4:** The Chief Executive (Jahangeer Akhtar) will be informed of all reported disclosures and the actions being taken, unless it is inappropriate to do so.

**4.5:** In the case of disclosures on alleged fraud and corruption, the Finance Manager (Mobin Mukhtar) will be informed immediately and subsequently coordinate the investigation of the alleged malpractice.

**4.6:** READ Foundation will provide appropriate training to those individuals likely to receive a whistleblowing disclosure on how to manage such a matter. Guidance on whistleblowing through this policy will be made available to all staff.

The employee making the disclosure will be protected from any reprisals or victimisation as a result of raising the concern.

**4.7:** It is recognised that for some individuals, raising a concern under this procedure may be a daunting and difficult experience. An individual may choose to be accompanied or represented by a colleague or by their Trade Union representative at any stage of this procedure.

**4.8:** All reported incidents will be investigated.

**4.9:** All reports will be dealt with in confidence. However, whilst confidentiality will be maintained as far as possible, in some circumstances, the law may require the identity of the whistle-blower to be made known.

**4.10:** The use of this policy to further private disputes or make unfounded allegations for malicious or vexatious reasons may result in disciplinary action being taken against that individual.

**4.11:** A flowchart of the process to be followed can be found in Appendix 1.

## 5. Guiding Principles

To ensure that this policy is adhered to, and to assure all to whom this policy applies that their concerns will be taken seriously, READ Foundation will:

- a) Not tolerate the harassment or victimisation of an individual for raising a concern and will take appropriate action in order to protect them.
- b) Treat victimisation of whistle blowers as a serious matter, which will be managed in accordance with the Disciplinary Procedure;
- c) Not attempt to conceal evidence of poor or unacceptable practice;



d) Take disciplinary action where an employee wilfully or negligently destroys or conceals evidence of breach of this policy (this clause should not be read as preventing corrective action from taking place in accordance with good practice);

e) Ensure confidentiality clauses in employment contracts do not restrict, forbid or penalise whistle blowing

## 6. Contact Details

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Chair of Trustees	Haroon Rashid	<a href="mailto:chairwhistleblowing@readfoundation.org.uk">chairwhistleblowing@readfoundation.org.uk</a>

## 7. Policy Review

The Anti-Fraud & Whistle Blowing policy was prepared by the Finance function at READ Foundation. It will be reviewed on an *annual basis* to ensure continued enforcement and adherence to that stated above.

<b>Policy Number</b>	RFPOL001	<b>Version</b>	V0.1
<b>Responsible Dept.</b>	Finance		
<b>Approved By</b>	BOT	<b>Approval Date</b>	01.07.2022
<b>Next Review Due</b>	01.07.2023		



### Appendix 1: Flow Chart of Whistleblowing Reporting Process

