



POLICY

Anti-fraud, Bribery and Corruption

1. Introduction and Policy Statement

- 1.1 Citizen is committed to maintaining the highest standards of probity, openness and accountability including the prevention, detection, rigorous investigation, and elimination of fraud within the organisation and the recovery of assets and funds. Citizen has a zero-tolerance approach to all forms of fraud and corruption. All colleagues, Board and Committee Members as well as others, such as contractors who are involved in delivering Citizen's business have a responsibility to act honestly and with integrity to safeguard the assets and reputation of the organisation.
- 1.2 General rules relating to conduct and disciplinary action are contained within employment terms and conditions, standing orders and specific policies relating to conduct and probity.
- 1.1 The Board and Executive Leadership Team will ensure that fraud awareness is maintained across Citizen, through the regular review of risk and internal controls, and that the right colleagues are properly trained to detect or deal with any irregular activities or suspicions.
- 1.2 This policy is designed to ensure compliance with:
- The Fraud Act 2006;
 - Economic Crime and Corporate Transparency Act 2023;
 - Bribery Act 2010;
 - Social Housing Fraud Act 2013;
 - Criminal Finance Act 2017
 - The Regulator of Social Housing's Governance and Financial Viability Standard;
 - Citizen's insurance policies;
 - Standing Orders and Financial Regulations.

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2. Scope and Purpose of the Policy

- 2.1 This policy covers any fraud or suspected fraudulent activity involving Board and Committee members, colleagues¹, contractors, consultants, suppliers, partners, customers, and other service users.
- 2.2 ‘Fraud’ describes acts such as deception, bribery, forgery, extortion, corruption, theft, embezzlement, misappropriation, conspiracy, false representation, concealment of material facts, abuse of position, collusion and money laundering.
- 2.3 Fraudulent acts are those where the perpetrator uses:
- Deception to gain advantage;
 - Avoids an obligation or
 - Causes loss to another party.
- 2.4 Any attempt to deceive is committing fraud, so attempted fraud is as serious as actual fraud.
- 2.5 The Fraud Act 2006 is the main legislation we must adhere to and this is split into three principle categories:
- Fraud by false representation;
 - Fraud by failure to disclose information; and
 - Fraud by abuse of position.

Fraud by False Representation: “representation” means any representation as to fact or law and may be express or implied. A person commits an offence when they dishonestly make a false representation, and intends, by making the representation to:

- make a gain for himself or another, or
- cause loss to another person or expose another to a risk of loss.

A representation is false if:

- it is untrue or misleading, and
- the person making it knows that it is, or might be, untrue or misleading.

Fraud by Failing to Disclose Information: an offence is committed where a person dishonestly fails to disclose to another person information, which he is under a legal duty to disclose, and intends, by failing to disclose the information to:

- make a gain for himself or another, or
- cause loss to another or to expose another to a risk of loss.

¹ Colleagues includes relief workers, students on placement and volunteers

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Fraud by Abuse of Position: an offence is committed where a person occupies a position in which s/he is expected to safeguard, or not to act against, the financial interests of another person, dishonestly abuses that position, and intends, by means of the abuse of that position to:

- make a gain for oneself or another, or
- cause loss to another, or to expose another to a risk of loss.

2.6 The Economic Crime and Corporate Transparency Act 2023 created the failure to prevent fraud offence to hold organisations to account if they profit from fraud committed by their employees. Annually, Citizen collates and submits all instances of fraud for the Regulator of Social Housing (RSH).

2.7 This Policy covers all financial impropriety including theft or corruption, which is described in more detail below:

According to the **1968 Theft Act** “a person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it”.

Corruption is the offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the audited body, its Members or colleagues.

Actions constituting fraud or corruption may include but are not limited to:

- Any dishonest or fraudulent act against Citizen;
- Forgery or alteration of any record or account belonging to Citizen;
- Forgery or alteration of a cheque, bank draft or any other financial document;
- Misappropriation of funds, securities, supplies, or other assets;
- Impropriety in the handling or reporting of money or financial transactions;
- Profiteering as a result of insider knowledge of Citizen activities;
- Disclosing confidential and proprietary information to external parties;
- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment;
- Failure to declare an interest.

Tax evasion

The **Criminal Finance Act 2017** introduced two new criminal offences; one relating to UK tax evasion, one relating to foreign tax evasion. The offences, which came into force on 30 September 2017, are designed to help the Government counter circumstances where a body’s employees facilitate tax evasion by their customers or suppliers.

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Although tax evasion does not have a direct impact on Citizen, under the legislation there is a strict liability for failing to prevent the facilitation of tax evasion by one of its associates, such as an employee or contractor. This could arise, for example, if a Citizen employee conspired with a supplier to falsify the amount paid on an invoice so that the supplier evaded paying income or corporate taxes.

This includes the IR35 legislation for off payroll colleagues which came into effect for all public authorities in April 2021. Prosecution could potentially lead to both conviction and unlimited penalties.

Social Housing Fraud Act 2013

The act applies to social housing tenants and introduced two criminal offences. Firstly, where the tenant sublets or parts with possession of a property or ceases to occupy knowing that it is a breach of tenancy. The second, more serious offence, is where a tenant dishonestly, in breach of tenancy terms and conditions, sublets without consent and ceases to occupy the property as their only or principal home.

- 2.8 Citizen must also demonstrate compliance with the **Bribery Act 2010**. This has four principle bribery offences:
- Bribing someone to encourage or reward ‘improper performance’ of a function or activity – this includes offering, promising, or giving a bribe;
 - Being bribed resulting in an activity or function being ‘improperly performed’ – this includes requesting, agreeing to receive or receiving a bribe;
 - Bribing a foreign public official; and
 - The corporate offence – where someone associated with an organisation commits an act of bribery to obtain or retain business or a business advantage.
- 2.9 A bribe is ‘a gift or reward given, offered or received to gain any business, commercial or personal advantage.
- 2.10 This policy should be used where there is suspicion or evidence of any fraudulent activity that falls in within the definitions above. All colleagues, Board and Committee Members have a duty to report any incidence of suspected or actual fraudulent activities.
- 2.11 To assist all colleagues and Members in their awareness of this approach to fraud, management will ensure:
- Participation in training and awareness programmes covering fraud detection and Prevention;
 - Ensure colleagues understand internal controls are designed and intended to

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prevent and detect fraud.

3. Key Values

- 3.1 We are **Brave** – this policy sets out Citizen’s approach to ensure all its staff, Board members and contractors speak up and stand for what is right, even when it is difficult to do so.
- 3.2 We are **Honest** – this policy sets out Citizens approach to ensuring an open and honest approach to Fraud.
- 3.3 We are **Ambitious** – this policy sets out the high standards we set ourselves and abide by. We strive for excellence in all we do and review our policies regularly for constant improvement.
- 3.4 We are **Citizens** – this policy sets out Citizens dedication to encouraging all those involved with our organisation to be the best they can be and to get involved in delivering our social purpose and to uphold our reputation.

4. Policy Principles

4.1 Identifying and preventing

- 4.1.1 Citizen expects all of those who work for us, with us or on our behalf to demonstrate the highest legal, ethical, and moral standards. Colleagues, Board and Committee Members are expected to be alert and remain vigilant and assist the organisation in the identification and prevention of fraud.
- 4.1.2 Types of fraud that can occur include:
- **Lettings, allocations, and rent** – abuse of the allocation process, unlawful subletting, rent set below permitted values, tenancy fraud, bribes accepted for offering cheaper rent, service charge avoidance, properties setup at zero rent but cash collected, etc;
 - **Contractors** (all contracts)– inflated costs for works through variation orders, bribes for contract awards, use of unapproved contactors, spurious disrepair claims, gas tampering, etc;
 - **Contract management** - conflicts of interest, payment made to non-approved contractors; inflated pricing, unapproved variations to agreed pricing, undetected contracts, false grants claims;

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This could be any tenant- interception of residents' mail, theft from residents' bank account and cash funds; petty cash misappropriation and money muling. etc;

- **Procurement fraud** – conflicts of interest, collusion, bribery for contract awards and accreditation misrepresentation, etc;
- **Misappropriation of assets** – theft before entry in accounting records, cheque tampering schemes, fictitious invoice schemes, payroll fraud, sale of confidential information, e.g. customer databases;
- **Financial statement fraud** – overstating assets or revenues, understating liabilities or costs;
- **Cyber Fraud** – using the internet to get money, goods, etc illegally by tricking people;
- **Supplier fraud** – change of supplier/bank details, false invoicing, credit card misuse or fraudulent transactions and collusion with colleagues to supply goods for their personal use paid by Citizen.

4.1.3 Citizen may participate in any anti-fraud initiative, in conjunction with other parties including customers, local authorities, Regulators, and other agencies to assist in the prevention and detection of fraud. Citizen expects all colleagues, Board and Committee members to support these initiatives as reasonably requested.

4.2 **Reporting**

4.2.1 Citizen expects all colleagues and that Board/Committee Members to act with integrity and lead by example.

4.2.2 All colleagues, Board and Committee members must report any fraud or suspicion of fraudulent activity as soon as possible. This should be reported to either:

- The Chief Financial Officer or a member of the Executive Leadership Team;
- The Chair of the Audit & Risk Committee; or
- Board or internal audit partner if it involves a member of the Executive Leadership Team.

4.2.3 As soon as any fraud or suspicion of fraud is reported they will follow the actions sets out in Citizen's Fraud Response Plan (detailed in the Anti-fraud, Bribery and Corruption Procedure.)

4.2.4 In addition, fraudulent acts or suspected fraudulent acts can be reported on a confidential basis in accordance with the **Speaking Up** Policy and procedure.

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- 4.2.5 Citizen encourages anyone to report suspicions of fraudulent activity, and it will ensure that no employee will suffer because of reporting reasonable² suspicions. All colleagues can be confident that they will not suffer in any way if they act in accordance with this policy.
- 4.2.6 The Regulator of Social Housing (RSH) reporting requirements on fraud requires registered providers that own a thousand social housing units or more to provide an annual report on fraud losses. Citizen is required to complete this annual return. The return is collated on a quarterly basis by the Regulation Team and the Audit & Risk Committee are informed of any instances of fraud or suspected fraud at every meeting.
- 4.2.7 The regulator's Governance and Financial Viability standard requires registered providers to communicate with the regulator in an accurate and timely manner including in relation to the annual report on fraud losses.
- 4.3 **Investigation and remediation**
- 4.3.1 The Board is committed to maintaining an honest, open and well-intentioned culture within Citizen and is dedicated to the elimination of any fraud or falsified reporting within the organisation, and to the rigorous investigation of any suspected cases. All reports of suspected fraud will be taken seriously and investigated as appropriate. Any investigation will be conducted with complete impartiality to the position of the person accused of the fraud.
- 4.3.2 Citizen's investigation process into fraudulent matters can be found in our Anti-Fraud, Bribery and Corruption Procedure.
- 4.3.3 Citizen expects all staff, Board and Committee members to cooperate with any reasonable request for information and assistance during an investigation and expects individuals to act in accordance with any confidentiality requirements.
- 4.3.4 If fraud is found, disciplinary action will be taken, and an appropriate sanction applied. Where there are sufficient grounds, Citizen will seek recovery of losses through civil proceedings and/or assist the police in the investigation and criminal prosecution of perpetrators.
- 4.3.5 Citizen expects its tenants and service users to be honest in their dealings. This means action will be taken against tenants or other service users, contractors, consultants,

² Reasonable suspicions means any suspicions which are not raised maliciously and found to be groundless

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partners, or suppliers, where there is suspicion of fraudulent activity in the claiming of services, contracts and grants.

4.3.6 A “lessons learned” exercise will be undertaken for each fraud which resulted in a loss to Citizen.

4.3.7 Where it is found that fraud, bribery or corruption has occurred due to a breakdown in Citizen’s processes or procedures or control mechanisms, the relevant Directors, in consultation with the Director of Assurance & Business Services are responsible for ensuring that appropriate improvements in system control are implemented.

5. Roles, responsibility and authority

5.1 The effective implementation of this Policy is the responsibility of the Chief Financial Officer who is also the designated Fraud Officer.

5.2 The Chief Financial Officer or the Audit & Risk Committee can appoint an investigating officer to carry out an investigation into fraudulent activity. This can be an employee of Citizen or a third party.

5.3 In accordance with Citizen’s Standing Orders, non-material policy changes can be approved by the Executive Leadership Team. In the event of a material change which is defined as the introduction of new legislation or regulation or a change that may lead to a significantly different service offer for customers, must be approved by the Board.

5.4 The purpose of this Policy document is to also set out specific responsibilities with regards to the prevention and detection of fraud, bribery and corruption as follows:

The **Designated Fraud Officer** (*Chief Financial Officer*) is responsible for:

- Ensuring that this Policy is current;
- Preparing a report where it appears that Citizen has or is about to do anything which would be in contravention of the law or which would constitute maladministration;
- Promoting good governance in Citizen;
- The maintenance and operation of this Policy and the Anti-Fraud, Bribery and Corruption Response Plan;
- Ensuring proper arrangements are made for Citizen’s financial affairs;
- Ensuring Citizen implements appropriate measures to prevent and detect fraud, bribery and corruption and protect assets from fraud or loss;
- Ensuring that Citizen has put in place effective arrangements for internal audit

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- and that it is adequately resourced and maintained;
- Supporting the internal audit arrangements and ensuring that the Audit & Risk Committee and Board receive the necessary advice and information, so that both functions can operate effectively;
- The maintenance and operation of the Anti-Money Laundering Policy;
- Oversight of reporting and governance with respect to fraud.

Board and Committee Members are responsible for:

- Raising and reporting any issues that they have reason to believe may involve fraud, bribery or corruption of any kind;
- Their own conduct and for contributing towards the safeguarding of corporate standards, as detailed in Code of Conduct Policy;
- Ensuring they avoid any situation where there is potential for a conflict of interest.
- Familiarising themselves with the codes, protocols, policies and procedures as referred to in this Policy document.

Executive Directors, Directors and Managers are responsible for:

- Ensuring that adequate systems of internal control exist within their areas of responsibility, and that such controls, checks and supervision operate in such a way as to prevent or detect fraudulent activity;
- Ensuring that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention being built into the process (referred to as “separation of duties”). This is considered a fundamental control in systems, particularly within financial procedures and when involving significant transactions;
- Regularly assessing the types of risks and scope for potential fraud associated with the operations in their area, and maintaining a service fraud risk log;
- Ensuring all colleagues receive fraud awareness training. The level and extent of this will depend on the work that individual colleagues carry out, but as a minimum this will involve completion of the e-Learning module;
- Ensuring colleagues who are an integral part of the control framework, are aware of fraud and risk issues;
- Implementing audit recommendations promptly;
- Responding to reports of possible financial impropriety in accordance with
- Citizen’s Speak Up Policy and Procedure, the Anti-Fraud, Bribery & Corruption Response Plan and the Anti-Money Laundering Policy.

Colleagues are responsible for:

- A duty to act if they believe there is a possibility of fraud, bribery, corruption or poor value for money taking place or rules are being breached;

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- Their own conduct and for contributing towards the safeguarding of corporate standards including abiding by the Code of Conduct Policy;
- Acting with propriety in the use of official resources and in the handling and use of corporate funds whatever they involve;
- Remaining aware of the codes, protocols, policies and procedures as referred to in this Policy document;
- Be alert to any financial transactions that may suggest money laundering.
- Be alert for financial abuse of vulnerable customers by scammers, money launders, loan sharks, etc.

Director of Assurance & Business Services is responsible for:

- Providing a pro-active corporate anti-fraud function to facilitate the identification and subsequent investigation of alleged acts of fraud, bribery or corruption;
- Undertaking a programme of proactive activities to identify potential cases of fraud, bribery or corruption;
- Investigating or assisting with the investigation of all fraud, bribery and corruption as commissioned by the Designate Fraud Officer (CFO);
- Reporting to and liaising with the Police and other external agencies on individual cases;
- Identifying fraud risks as part of the risk management framework, ensuring that these are appropriately reflected throughout the strategic and operational risk registers and reporting these to the Audit & Risk Committee;
- Co-ordinating Citizen's response to external fraud surveys;
- Issuing advice and guidance to Members, management and Officers in relation to fraud and corruption related legislation and procedures;
- Promoting fraud awareness and training through the dissemination of fraud Bulletins, website and other initiatives.

Internal Audit is responsible for:

- Analysing fraud risk and ensuring the internal audit programme is based on a risk assurance mapping exercise to provide the Audit & Risk Committee and Board with assurance that Citizen has sufficient risk mitigation in place to reduce risk scores to an acceptable level within our appetite for risk;
- Considering if Citizen has adequate arrangements in place to prevent and detect fraud and corruption.

6. Prevention of Fraud, Bribery and Corruption

6.1 **Recruitment and Management**

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6.1.1 A key preventative measure against fraud is to deter colleagues who might undertake such activities. Citizen recognises that effective recruitment processes are essential to ensure the integrity of all new colleagues. These include:

- The checking of identity documents;
- References and qualification checks for new colleagues;
- Checks for appropriate posts through the Disclosure and Barring Service;
- Detailed appraisal of colleagues' performance and ability during probationary periods and throughout their entire employment.

6.2 **Contractors and Suppliers**

6.2.1 Citizen will ensure that all contracts conform to the highest standards possible and ensure that those organisations that work with us to deliver services are made aware of Citizen's strong anti-fraud, bribery and corruption principles, including the Supplier Code of Conduct and the "Speak Up" policy. Where appropriate, Citizen may exclude suppliers, contractors and service providers from public contracts following conviction for certain offences including participation in criminal organisations, fraud, corruption, bribery or money laundering or modern slavery.

6.2.2 Citizen will seek an assurance that those tendering to provide supplies, goods, services and works have adequate anti-fraud, bribery or corruption recruitment procedures and controls in place; have not colluded with others during the tendering process; or canvassed or solicited any Board Member or employee in connection with the award or future award of contracts. In awarding any contract, Citizen will act in accordance with its Contracts and Procurement Regulations. Within its contract terms, Citizen may exercise its right to terminate a contract and recover its losses if there is evidence of fraud, bribery or corruption. Citizen may seek the strongest available sanctions against the contractor, their employees or anyone acting on behalf of the contractor who commits fraud, bribery or corruption against Citizen and will request that the organisation concerned takes appropriate action against any individual concerned.

7. **Deterrence and Redress**

7.1 Citizen recognises that fraud, bribery and corruption are costly, both in terms of reputation risk and financial losses. The prevention of fraud is therefore a key objective and respective measures are outlined below. There are a number of ways in which we deter potential fraudsters from committing or attempting fraudulent or corrupt acts, whether they are inside or outside of Citizen and these include:

- Publicising the fact that Citizen is firmly set against fraud and corruption at every appropriate opportunity;
- Acting robustly and decisively when fraud, bribery and corruption is suspected;

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- Prosecution of offenders;
- Taking action to effect maximum recovery for Citizen;
- Use of the Proceeds of Crime Act, where appropriate, to maximise the penalty and the level of recovery;
- Having sound internal control systems, that still allow for innovation and efficiency, but at the same time minimising the opportunity for fraud, bribery and corruption.
- Interrogation and triangulation of business data.

8. Policy Management and Delivery

- 8.1 We will provide relevant training, capacity building support across all levels of the organisation (including colleagues, Boards and Partners.) The level of training they receive will be considered in proportion to the role within the organisation, clients they work with and risk with which they are potentially dealing. Mandatory Fraud Awareness training is delivered to all Citizen staff.
- 8.2 Citizen takes all reasonable steps to ensure that Investigating Officers are adequately trained and provided with all necessary resources to carry out any investigation to the best of their ability. Circumstances may arise whereby the investigation requires a technical knowledge that the Investigating Officer does not possess. In this situation Citizen will appoint an appropriate external specialist to assist.
- 8.3 We will promote Fraud Awareness to our colleagues and customers through targeted advertising campaigns using the intranet and internet.

9. Policy Monitoring and Review

- 9.1 This Policy will be reviewed every three years unless there is a change in statute or regulation.

10. Equality Analysis

- 10.1 This policy reflects Citizen's values, and as such, our colleagues and others covered by the scope of this policy are committed to not discriminate against any individual or groups and will respect the diversity of the communities with which we work. We will adhere to our statutory obligations set out in the Equality Act 2010. In framing this policy, Citizen is committed to not discriminate adversely against any group and will respect the diversity of the communities we are working within.

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11.

VERSION	DATE	AMENDMENTS	APPROVED AT/BY	REVIEW
V2.0	18 Jul 2019	New Citizen brand format	Abbie Kilcline	Feb 2022
V 2.1	25 Mar 2020	Removal of site finder fees	Nick Byrne	Feb 2022
V 3.0	27 Sept 2021	Policy review	Board	Sep 2024
V 4.0	Nov 2024	Policy Review	ELT	Nov 2027

Related External Documents

Relevant Acts including –
Fraud Act 2006,
Bribery Act 2010,
Theft Act 1968,
Criminal Finance Act 2017,
Social Housing Fraud Act 2013
Economic Crime and Corporate Transparency Act 2023
Regulator of Social Housing Regulatory Framework

Related Internal Documents

Code of Conduct Policy
Probity Policy
Tenancy and Licence Management Policy
Speak Up policy and procedure
Belonging and Inclusion Strategy
Standing Orders and Financial Regulations
Fraud Response Plan

12.

Useful Contacts

Chief Executive - Kevin Rodgers kevin.rodgers@citizenhousing.org.uk
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