



Counter Fraud Policy

Issue 1, May 2026

Policy owner:	Chief Executive
Approved by:	Board of Directors
Effective date:	25 May 2026 (subject to approval)
Next review:	May 2027



1 Purpose and Statement of Commitment

- 1.1 Sport Aberdeen is committed to conducting its business honestly, lawfully and transparently. We have a zero-tolerance approach to fraud, theft, bribery, corruption and any form of financial irregularity. We will take all reasonable steps to prevent fraud and to protect Sport Aberdeen's funds, assets, reputation and the interests of Aberdeen City Council (ACC) and other stakeholders.
- 1.2 This policy supports Sport Aberdeen's arrangements to prevent, detect and respond to fraud and provides evidence of top-level commitment in line with the statutory guidance on 'reasonable fraud prevention procedures' under the Economic Crime and Corporate Transparency Act 2023.

2 Scope

- 2.1 This policy applies to all trustees/directors, employees (permanent, fixed-term and temporary), volunteers, agency workers and anyone acting on Sport Aberdeen's behalf. This includes relevant third parties such as suppliers, contractors, consultants and other partners (together referred to as 'associated persons' where applicable).
- 2.2 This policy should be read alongside Sport Aberdeen's financial regulations, financial procedures, code of conduct, whistleblowing arrangements, gifts and hospitality guidance and relevant HR policies (including disciplinary procedures).

3 Definitions and examples

- 3.1 Fraud is an intentional act of deception made for personal gain or to cause loss to another party. Fraud can be committed by internal or external parties and may involve money, assets, data or misuse of position.
- 3.2 Examples relevant to Sport Aberdeen include but are not limited to:
 - income-related fraud (for example: skimming, theft of cash, false refunds, misuse of membership accounts, manipulation of till/booking systems)
 - expenditure-related fraud (for example: false invoices, duplicate payments, procurement manipulation, kickbacks, split purchases to avoid thresholds)
 - payroll and expenses fraud (for example: falsified timesheets, expenses claims, ghost employees)
 - supplier and payment diversion fraud (for example: bank detail change fraud, impersonation, phishing and business email compromise)
 - grant or sponsorship fraud (for example: false claims or misrepresentation)
 - asset theft or misuse (stock, equipment, IT assets)
 - data and cyber-enabled fraud (identity theft, unauthorised access, fraudulent use of personal data)

4 Roles and responsibilities

- 4.1 **The Board of Directors**
 - approves this policy and receives appropriate assurance on its implementation and effectiveness
 - sets the tone from the top and promotes a culture of integrity and accountability
 - reviews material fraud incidents, significant weaknesses in control, and remedial actions

4.2 Chief Executive and Senior Leadership Team (SLT)

- are responsible for implementing this policy and maintaining effective fraud prevention arrangements
- ensure that financial regulations/procedures and key controls are in place and operating effectively
- ensure staff are aware of expected standards and receive proportionate training
- ensure suspected fraud is investigated promptly and reported to the board and external bodies where required (e.g., Police Scotland, OSCR)

4.3 Line Managers

- are responsible for local implementation of controls and for promoting compliant behaviours in their teams
- ensure staff understand procedures, especially in higher-risk areas (income, procurement, payroll, refunds and supplier management)
- report concerns promptly and preserve evidence

4.4 All staff, volunteers and third parties

- must comply with this policy and with Sport Aberdeen's procedures and controls
- must report suspected fraud, bribery, corruption or irregularity promptly (including attempted fraud)

5 Fraud prevention framework (six principles)

5.1 Sport Aberdeen's fraud prevention arrangements are proportionate to our size and risk profile and align to the following principles:

- 1) **Top-level commitment** – the board and SLT promote a culture of honesty and compliance, supported by clear policies and expectations.
- 2) **Risk assessment** – we maintain fraud risk awareness through periodic risk assessment and by updating the strategic risk register where required.
- 3) **Proportionate, risk-based procedures** – we operate financial regulations and detailed procedures (including segregation of duties, approvals, reconciliations and audit trails).
- 4) **Due diligence** – we apply proportionate checks when onboarding and managing relevant third parties and suppliers, and when entering partnerships where resources are shared.
- 5) **Communication (including training)** – we communicate expected standards and provide training appropriate to roles, including targeted training for higher-risk activities and cyber awareness for all staff.
- 6) **Monitoring and review** – we monitor control effectiveness, learn from incidents/near misses and review this policy at least annually.

6 Reporting concerns and whistleblowing

6.1 Everyone has a responsibility to report concerns. If you suspect fraud or irregularity, you should report it as soon as possible:

- to your line manager; or

- if your line manager may be involved, or you are uncomfortable raising it with them, to an appropriate member of SLT; and/or
- via Sport Aberdeen's whistleblowing arrangements (where applicable).

6.2 Reports can be made about anyone, including senior managers and trustees/directors. Sport Aberdeen will treat reports sensitively and will not tolerate retaliation against anyone who raises a genuine concern in good faith.

7 Response, investigation and reporting

- 7.1 On receiving a concern, the Chief Executive (or delegated lead) will ensure that appropriate steps are taken to:
- 7.2
- secure and preserve evidence (including digital evidence)
 - assess immediate risk (including safeguarding funds, systems and data)
 - appoint an investigating officer and determine whether specialist support is needed (e.g., internal/external audit, IT specialists)
 - decide whether suspension of processes or access is required to protect Sport Aberdeen
- 7.3 Where fraud is suspected or confirmed, Sport Aberdeen may report matters to relevant authorities (for example: Police Scotland). Where applicable to Sport Aberdeen's charitable status and reporting framework, significant concerns will be reported to OSCR in line with its reporting regime of any issues of significant concern. The board will be informed as appropriate of material incidents, outcomes and lessons learned.

8 Conflicts of interest, gifts and hospitality

- 8.1 All trustees/directors and staff must avoid situations where personal interests conflict, or appear to conflict, with their duties to Sport Aberdeen. Interests must be declared and recorded in the relevant register(s). Gifts and hospitality must be handled in accordance with Sport Aberdeen's code of conduct and gifts and hospitality guidance. Any attempt to influence procurement or financial decisions through gifts, hospitality or inducements must be reported immediately.

9 Third parties, procurement and associated persons

- 9.1 Sport Aberdeen will take proportionate steps to prevent fraud by third parties acting on our behalf. This includes:
- proportionate due diligence before onboarding key suppliers/contractors and when forming partnerships
 - clear contractual expectations and codes of conduct where appropriate
 - secure supplier set-up and bank detail change controls (including independent verification)
 - monitoring of supplier performance and payment activity for anomalies
- 9.2 Managers must ensure that third-party engagements are compliant with Sport Aberdeen's procurement requirements and financial procedures.

10 Training, awareness and record keeping

- 10.1 Sport Aberdeen will provide fraud awareness and cyber awareness information to staff. Managers in higher-risk roles/areas will receive targeted guidance. New starters should be made aware of this policy and reporting routes as part of induction.
- 10.2 Records relating to fraud risks, controls, reports, investigations and actions taken will be retained securely and access will be restricted to those with a legitimate business need.

11 Monitoring, review and approval

- 11.1 The Chief Executive is responsible for ensuring that this policy is implemented and reviewed. The policy will be reviewed at least annually (aligned to the review cycle for financial regulations and procedures) and sooner where required, for example following a fraud incident, a significant near miss, or material changes to systems, suppliers, services or legislation.



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4th Floor, The Bridge, Bridge of Don, Aberdeen, AB23 8BL

sportaberdeen.co.uk 01224 507744

