

Anti-Fraud Policy (including anti-bribery)

Introduction

The Trust requires all staff, governors and trustees to act honestly and with integrity and to safeguard the public resources for which the Trust is responsible. It is relevant to note that the incidence of fraud in academies and multi academy trusts is higher than in other areas of the education sector.

Fraud is an ever present threat to these resources and hence must be a concern to everyone working in, and involved with, the Trust and its academies. Fraud may occur internally or externally and may be perpetrated by staff, governors, trustees, consultants, suppliers, contractors, individually or in collusion with others.

The purpose of this document is to set out the responsibilities of trust and academy staff, governors, trustees and volunteers with regard to fraud prevention, to set out what you should do if you suspect fraud, and the action that will be taken by management.

Definitions of fraud

The most recent piece of fraud related legislation in the UK is the Fraud Act 2006, in addition to the existing common law offence of conspiracy to defraud. The Fraud Act 2006 provides for a general offence of fraud with three ways of committing it. These are:

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of positions

These categories include theft, false accounting, bribery, corruption, deceptions and collusion.

The UK Bribery Act 2010 includes four main offences which may be committed in the UK or overseas:

- Promising, offering or giving a bribe
- Requesting, agreeing to receive or accepting a bribe
- Bribing a foreign public official
- Failure to prevent bribery

The first three offences can only be committed by individuals, the fourth being committed by a commercial organisation.

Trust responsibilities

The Trust has an obligation to adopt and implement policies and procedures to safeguard itself and its academies against fraud, theft and bribery.

The Trust has:

- Included a session on fraud awareness as part of its induction to new Business Managers and as part of Business Manager Network meetings
- Distributed a copy of the ESFA Fraud Indicators checklist to all Governing Bodies, Heads and Business Managers via the web portal
- Promoted an anti-fraud culture
- Established key internal controls to mitigate the risk of fraud

- Developed a Whistleblowing policy

The Accounting Officer has overall accountability for managing the risk of fraud and bribery but overall responsibility is delegated to the Director of Finance and Operations.

Trustee and Governor responsibilities

Trustees of the Board and Governors of each academy are responsible for ensuring that the policies and procedures that are in place are adhered to at all times.

The Trustees must ensure that a statement is presented to each Trust Finance and Audit Committee meeting by the Director of Finance and Operations stating whether she is aware of any instances of fraud either at the Trust or academy level.

Accounting Officer Responsibilities

The day to day responsibility for the prevention and detection of fraud at the Trust level sits with the Accounting Officer. She may delegate some of this to the Director of Finance and Operations but she must retain sufficient oversight and control in order to prevent abuses of power within the central Trust Finance Team.

Head teacher responsibilities

The day to day responsibility for the prevention and detection of fraud rests with Head teachers. They may choose to delegate these to their Business Managers with the express permission of their Governing Body and the Trust's Accounting Officer but they must retain sufficient oversight and control in order to prevent abuses of power within the academy Finance Team.

- Identifying the risks to which the academy is exposed
- Developing and maintaining effective controls to prevent and detect fraud (including declaration of business interest forms for all staff involved in procurement of supplies and contracts)
- Ensuring that the controls are being complied with

Staff responsibilities

All staff whether in the Trust or an academy are responsible for:

- Acting with propriety in the use of the Trust's resources and in the handling and use of public funds, whether they are involved with cash or payment systems, receipts or dealing with contractors, suppliers or customers
- Reporting details immediately to the Trust Accounting Officer or the Director of Finance and Operations if they suspect or believe that there is evidence of irregular or improper behaviour or that a fraud may have been committed.

Fraud response plan

In the case of a proven or suspected fraud being reported, the Accounting Officer, or someone to whom she delegates responsibility, will carry out an investigation. The investigation will vary according to the circumstances of each case and will be determined by the Accounting Officer. If the Accounting Officer is herself under suspicion then the Chair of the Trust Finance and Audit Committee will carry out the investigation.

The investigation will be open-minded and professional with the aim of protecting the interests of both the Trust/academy and the suspected individual. A detailed record of the investigation will be maintained, including a chronological file recording details of all telephone conversations, discussions, meetings and interviews, details of documents reviewed and the results and their significance.

Where there is the possibility of subsequent criminal actions the police will be consulted.

The findings of the investigation will be reported to the Chair of Governors, in the case of an academy, or the Trust Chair in the case of the Trust, who will decide on what further action, if any, needs to be taken.

Further guidance can be found on the following website:

<https://www.gov.uk/government/publications/indicators-of-potential-fraud-learning-institutions/indicators-for-potential-fraud-a-generic-checklist-for-education-providers>

For further information please contact Talha Khan, Director of Finance on 01243 793572, or Jennese Alozie, Accounting Officer, on 01243 793498.

Key document details

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