

FRAUD POLICY

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1. INTRODUCTION

The Trust is committed to the prevention of fraud, bribery and corruption and the promotion of an anti-fraud culture. The culture of the Trust is one of honesty and is opposed to fraud, bribery and corruption. There is an expectation and requirement that all individuals and organisations associated in whatever way with the Trust will act with integrity, and that Trust employees at all levels will lead by example in these areas.

2. DEFINITIONS OF FRAUD, THEFT AND BRIBERY

2.1 Fraud

The Fraud Act 2006 came into force 15 January 2007. It repeals the deception offences enshrined in the 1968 and 1978 theft acts and replaced them with a single offence of fraud which can be committed in these ways:

- Supplying false information, (known as false representation)
- Failure to disclose information where there is a legal duty to do so
- Abusing a position of financial responsibility

The Act also created four new offences of:

- Possession of articles to use in fraud
- Making or supplying articles for use in fraud
- Obtaining services dishonestly
- Participating in fraudulent business

Whilst the act does not provide a single definition of fraud, it may be described as:
'Making dishonestly a false representation with the intention to make a gain for oneself or another, or, expose them to a risk of loss' or 'Dishonest conduct with the intention to make gain, or cause a loss or the risk of a loss to another'.

2.2 Theft

Theft is defined in the 1968 Theft Act:

'A person shall be guilty of theft if they dishonestly appropriate property belonging to another with the intention of permanently depriving the other of it'.

2.3 Bribery

The Bribery Act 2010 came into force 1 July 2011 and provides a more effective legal framework to combat bribery in the public and private sectors.

The Act:

- Creates two general offences covering the offering. Promising or giving of an advantage, and requesting, agreeing to receive or accepting of an advantage.
- Creates a discrete offence of bribery of a foreign public official.
- Creates a new offence of failure by a commercial organisation to prevent a bribe being paid for or on its behalf, it will be a defence if the organisation has adequate procedures in place to prevent bribery.

2.4 Corruption

The trust defines the term 'corruption' as:

'The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers.'

3. KEY RESPONSIBILITIES

3.1 The Board of Trustees is responsible for:

- Acting in accordance with the [7 principles of public life \(the 'Nolan principles'\)](#)
- Taking full responsibility for the trust's financial affairs.
- Making sure that the trust has an effective system of internal control to prevent and detect fraud.
- Reviewing and approving the Fraud Policy.
- Taking appropriate action if an executive leader or trustee is found guilty of fraud or attempted fraud.
- Notifying the Department for Education as soon as possible of all instances of fraud, theft or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Unusual fraud, regardless of value, must also be reported. The following information is required:
 - full details of the events with dates
 - the financial value of the loss
 - measures taken to prevent recurrence

- whether it was referred to the police (and if not why)
- whether insurance or the RPA have offset any loss.

The DfE will not disclose the identity of any individual making a report without permission, unless there is a legal requirement to do so. If a report is made anonymously, it may not be able to investigate.

3.2 The Accounting Officer is responsible for:

- Regularly reviewing the Financial Management Policy and compliance to ensure it remains effective and relevant to the needs of the Trust.
- Ensuring that the policy is brought to the attention of all employees.
- Ensuring that employee's recruitment is carried out in accordance with employment law and to ensure that only honest employees are offered contract of employment.
- Declaring any interests or offers of gifts or hospitality which are in any way related to the performance of their duties.
- Supporting the concept of induction and training particularly for employees involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.
- Notifying the Department for Education of any proven fraudulent and financial irregularities.

3.3 The Principal/Head of School is responsible for:

- Implementing and maintaining adequate systems of internal control to prevent and detect fraud.
- Monitor compliance with internal controls and agreed Trust policies and procedures.
- Notifying the Accounting Officer of any indications of fraudulent activity.
- Notifying the Accounting officer and Chief Financial Officer of any alleged financial irregularities.
- Declaring any interests or offers of gifts or hospitality which are in any way related to the performance of their duties.

3.4 Employees of the Trust are responsible for:

- Familiarising themselves with the types of fraud and dishonesty that might occur within their organisation.
- Ensuring that the Trust and Academy reputation and assets are protected against fraud.
- Reporting known or suspected fraud.
- Declaring any interest or offers of gifts or hospitality which are in any way related to the performance of their duties.

4. REPORTING SUSPICIONS

- 4.1 Employees are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns that they are associated with Trust/Academy activity.
- 4.2 Any concerns should be reported immediately in the knowledge that such concerns will be treated in confidence and properly investigated.
- 4.3 A Whistleblowing Policy is in place to facilitate the reporting of concerns by employees. If the concern is relating to the Executive Principal, the chair of the trust should be informed.
- 4.4 A copy of the Whistleblowing Policy can be found on the Trust website.

NB: Staff should not attempt to investigate any fraud themselves. Please refer to the Fraud Response Plan.

5. FRAUD RESPONSE PLAN

- 5.1 All allegations of fraud, loss, financial irregularity, bribery or corruption involving the Trust finances and/or assets will be reported to the Chief Finance Officer in the first instance or the Accounting Officer if this is not appropriate.
- 5.2 The Chief Finance Officer will notify the Accounting Officer of the matter before investigating the allegations of fraud or corruption.
- 5.3 Where offences are suspected, investigations are carried out to establish the facts in a fair and objective manner.
- 5.4 The investigation process will include the:
 - Screening of the allegations or information to gauge their credibility
 - Securing all evidence which must be retained in its original format i.e., not written on or marked in anyway and secured securely
 - Interviewing of witnesses
 - Taking of statements
 - Interviewing of people suspected of being involved
 - Liaison with teams or other external agencies (including the police)
 - The investigation will be conducted in accordance with legislation and in conjunction with guidance from Human Resources
 - The Accounting Officer will be notified of the outcome of the investigation and proposed action to be taken.
- 5.5 Where evidence of fraud or irregularities is found, the trust will consider taking further action, this may include:
 - Implementing the trust disciplinary procedures where an employee is involved.
 - Referral to the police, where appropriate, in order for them to consider taking criminal action.

- Reporting the control weakness identified during the investigation to the Audit and Risk Committee and the Resources committee and advising them how these weaknesses have been addressed to prevent future irregularities.
- Seeking compensation for all losses incurred.