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ANTI-FRAUD POLICY

SANDON PRIMARY ACADEMY

Mrs R Beckett & Mrs L Kiddle (Co-Principals)

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Introduction

The Multi- Academy Trust retains full responsibility for the Anti-Fraud and Corruption Policy. It is the Trust's responsibility to ensure that the policy is implemented and monitored in accordance with statutory and legislative arrangements. The Multi-Academy Trust may, on an annual, basis undertake audits to confirm that appropriate arrangements are maintained by the Academy.

Sandon Primary Academy is a member of The Multi-Academies Trust and is committed to ensuring that it acts with integrity and has high standards. Everyone involved with the Trust has a responsibility in respect of preventing and detecting fraud. All staff and trustees have a role to play. The Trust also recognises the role of others in alerting them to areas where there is suspicion of fraud. Recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect. Providing the public with the highest quality of service possible not only involves being responsive, helpful and polite, but above all, it requires integrity and honesty at all times. It is the duty of all employees and Trustees of The Trust to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of Auditors to review the adequacy of the measures taken by the Trust to test compliance and to draw attention to any weaknesses or omissions. Any investigation carried out in relation to alleged irregularities is linked to the Disciplinary & Dismissals procedures of the Academies.

Definitions

Fraud

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these "others" are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence. Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.

Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by any of the Academies within the Trust, their staff or Trustees.

Gifts and Hospitality

Any gifts, rewards and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared. The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Much of what is acceptable practice in the private sector is not acceptable in public sector employment. Unlike private industry, actions of employees are totally open to public scrutiny. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone.

Irregularities

Irregularities fall within the following broad categories, the first three of which are criminal offences:

- *Theft - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession*
- *Fraud - the intentional distortion of financial statements or other records by persons internal and external to the Academy, which is carried out to conceal the misappropriation of assets or otherwise for gain*
- *Bribery and corruption (Gifts & Hospitality – see Point 6.) - involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement*
- *Failure to observe, or breaches of, Scheme of Delegation and Financial Regulations*
- *Failure to observe, or breaches of, Academy's procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences*

Examples of what could constitute fraud and corruption are -

- *theft of cash*
- *non-receipt of income*
- *substitution of personal cheques for cash*
- *travelling and subsistence claims for non-existent journeys/events*
- *travelling and subsistence claims inflated*
- *manipulating documentation to increase salaries/wages received, e.g. false overtime claims*
- *payment of invoices for goods received by an individual rather than the Academy*
- *failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Academy*
- *unauthorised borrowing of equipment*
- *breaches of confidentiality regarding information*
- *failure to declare a direct pecuniary or otherwise conflicting interest*
- *concealing a generous gift or reward*
- *unfairly influencing the award of a contract*
- *creation of false documents*
- *deception*
- *using position for personal reward*

The above list is not exhaustive and fraud and corruption can take many different paths. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Academy Business Manager.

Trust Policy Statement

This policy and procedure defines Anti-Fraud & Corruption and Gifts & Hospitality and offers guidance for all staff in the Trust. The Trust aims to be an honest and ethical institution. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts Trust business. This document sets out the Trust's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the Trust's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.

This policy, in line with the Trust's corporate values of integrity, consistency, impartiality, fairness and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure. The scope of this procedure extends to all Trust employees, permanent, voluntary and fixed term. Time limits specified in this document may be extended by mutual agreement. If requested, employees may be accompanied by a recognised trade union representative or work colleague, not involved in any part of the process, at any interviews.

Equal Opportunities Statement

The Multi- Academies Trust is committed to equality of opportunity, and to promoting an ethos of dignity, courtesy and respect throughout the organisation. For further information, please refer to the Equality and Diversity Policy.

Objectives

The Trust has taken the following steps to communicate expectations to staff:

- *The development and publication of a formal statement of its expectations on standards of personal conduct, propriety and accountability*

- *The development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within the Trust*

Gifts & Hospitality

These guidelines will help you to judge what sort of gift, and what level of hospitality is acceptable.

The following general rules apply and must guide decisions on receipt of gifts and hospitality as an employee of the Trust:

- *To accept gifts should be the exception. You may accept small 'thank you' gifts of token value, such as a diary, a coffee mug or bunch of flowers, not over £25 in value*
- *Always say no if you think the giver has an ulterior motive. Be sensitive to the possibility that the giver may think that even small gifts or simple hospitality will elicit a more prompt service or preferential treatment.*
- *Never accept a gift or hospitality from anyone who is, or may be in the foreseeable future, tendering for any contract with the Trust, seeking employment with the Trust or is in dispute with the Trust, even if you are not directly involved in that service area.*
- *Where items purchased for the Trust include a 'free gift', such a gift should either be used for Trust business or handed to the Academy Business Manager to be used for charity raffles.*
- *If you are in doubt about the acceptability of any gift or offer of hospitality it is your responsibility to consult the Principal and/or the Academy Business Manager.*
- *A gauge of what is acceptable in terms of hospitality is whether this Academy would offer a similar level of hospitality in similar circumstances, including:*
- *Occasional working lunches with customers, providers or partners are generally acceptable as a way of doing business provided they are not to an unreasonable level or cost.*
- *Invitations to corporate hospitality events must each be judged on their merit.*
  Provided the general rules have been taken into account, it may be acceptable to join other company/organisation guests at: sponsored cultural and sporting events, or other public performances, as a representative of the Academy; or special events or celebrations. But, consider the number of these events, and always take into consideration what public perception is likely to be if they knew you were attending.
- *Acceptability depends on the appropriateness of the invitations, in terms of the level of hospitality, the frequency and the status of the invited employee. In all such cases, your Head of Department must be consulted.*
- *Paid holidays or concessionary travel rates are not acceptable. Neither are offers of hotel accommodation nor the use of company villas/apartments.*
- *If you are visiting a company to view equipment that the Trust is considering buying, you should ensure that expenses of the trip are paid by the Trust.*
  Acceptance of refreshments and/or a working lunch may be acceptable, but car must be taken to ensure that the Academy's purchasing and/or tender procedures are not compromised.
- *Acceptance of sponsored hospitality that is built into the official programme of conferences and seminars related to your work are acceptable.*
- *Offers to speak at corporate dinners and social gatherings, or events organised by, for example, a professional body, where there is a genuine need to impart information or represent the Trust must be agreed in advance with a Principal.*

Where your spouse or partner is included in the invitation, and approval has been given for you to attend, it will be acceptable for your spouse or partner to attend as well, but if expenses are incurred, these will be met personally.

- *Any invitation you accept should be made to you in your professional/working capacity as a representative of the Trust.*

Roles and Responsibilities

Staff and Trustees

We have adopted the following measures to demonstrate its commitment to anti-fraud and corruption:

- *All staff are made aware of the Trust Code of Conduct for Employees;*
- *A Trustee Finance Committee meets regularly to consider Finance matters;*
- *A requirement for all staff and trustees to declare prejudicial interests and not contribute to business related to that interest;*
- *A requirement for staff and trustees to disclose personal interests;*

    - *All staff and trustees are made aware of the understanding on the acceptance of gifts and hospitality;*
    - *Clear recruitment policies and procedures. Staff and trustees also have a duty to report another member of staff or trustee whose conduct is reasonably believed to represent a failure to comply with the above.*

Responsible Officer

The Responsible Officer has specific responsibility for overseeing the financial arrangements on behalf of the trustees. The main duties of the Responsible Officer are to provide the trustees with on-going independent assurance that:

- *The financial responsibilities of the trustees are being properly discharged;*
- *The resources are being managed in an efficient, economical and effective manner;*
- *Sound systems of financial control are being maintained; and financial considerations are fully taken into account in reaching decisions.*

Academy Finance Manager

The Academy Finance Manager has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of The Trust. In respect of fraud it is therefore the responsibility of the Academy Finance Manager to ensure internal controls prevent and detect any frauds promptly. This includes:

- *Proper procedures and financial systems;*
- *Effective management of financial records;*
- *Management of the Trust's financial position.*

External Audit

The Trust's Annual Report and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept by the Trust throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the Department for Education.

Reporting a Suspected Fraud

All allegations of suspected fraud and irregularities are to be brought to the attention of the Academy Business Manager and also referred to a Principal, unless this individual is involved in the irregularity in which case the Chief Executive should be informed. Please refer to the Whistleblowing Policy for further guidance.

All reported irregularities will be thoroughly investigated.

Confidentiality and Safeguards

The Multi- Academies Trust recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the alleged malpractice. The Trust will not tolerate harassment or victimisation and will do what it lawfully can to protect an individual when a concern is raised in good faith.

This does not mean that if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted as a result of the concern being reported.

There is a need to ensure that the process is not misused. For further guidance refer to the Disciplinary policy.