Anti-fraud and Corruption Policy

Introduction

This policy statement outlines the schools commitment to ensuring that the risk of fraud and corruption is minimised. All staff and governors have a responsibility in respect of preventing and detecting fraud.
Systems and procedures have been established to guard against the actions of theft and fraud.

1. Principal Roles

    - Staff and Governors have a duty to take reasonable steps to limit the possibility of corrupt practices.
    - Head Teacher has a responsibility for ensuring that internal controls will ensure proper administration and safeguard the resources of the school against fraud.
    - Internal Audit has a responsibility to review the adequacy of the measures taken by the school, to test compliance and to draw attention to any weaknesses or omissions.

2. Reporting a Suspected Fraud
    - Employees are vital to the successful implementation of measures against fraud and therefore have a duty to report any legitimate concerns
    - If it is subsequently established that an employee knowingly withholds information of a concern or allegation it may be dealt with as a disciplinary matter in itself
    - The Public Interest Disclosure Act 1998 provides employees with statutory protection when disclosing such information
    - Where possible concerns are better raised in writing providing as much detail as possible. If an individual feels unable to do this then arrangements can be made so the matter can be discussed with an appropriate member of staff.
    - Suspected fraud or irregularities should be referred to the Head Teacher, unless this individual is involved in the irregularity in which case the Chair of Governors should be informed.
    - The Head Teacher will inform the Chair of Governors unless this individual is involved in which case the Head of the Local Authority will be consulted
    - If an employee suspects a fraud has occurred and believe the Head Teacher and Chair of Governors is involved then they can report any concerns to the Head of Internal Audit within the Local Authority
    - If suspicions arise from an Internal Audit visit the Head of Internal Audit will inform the Head Teacher and Chair of Governors

- If sufficient evidence exists to indicate that a criminal offence has been committed the police will be notified
- Recommendations to improve controls and prevent any reoccurrence will be made by Internal Audit which the school should adopted immediately

3. Confidentiality

- All concerns will be treated in the strictest of confidence. The school will do it's best to protect the identity of individuals who raise concerns, however, during an investigation a statement may be required as part of the evidence gathering process, particularly if the Police or Auditors become involved.

4. Key Risk Areas

The school has in place preventative measures, including internal controls, designed to prevent fraud and corruption occurring in the first instance. These consist of rules, regulations, policies and procedures which individuals connected to the school are expected to operate.
The most significant of these include:

- Codes of Conduct
- A register of interests
- Gifts and hospitality
- Disciplinary procedures for employees
- Computer fraud
- A public interest disclosure (Speak Out) policy
- Financial procedures
- Assets – all assets should be kept secure and accounted for.

5. Deterrence

- Theft, fraud and corruption are considered to be serious offences which the school will not seek to cover up.
- Disciplinary action will be taken and depending on the circumstances of the case criminal proceedings will be considered
- The investigation and prosecution of criminal investigations will be made public
- In all cases the school will make every attempt to recover any financial loss

6. Definitions of key terms

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.

Corruption is defined as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person.

Other dishonest acts include deception, bribery, theft, forgery, extortion, corruption, embezzlement, misappropriation, false representation, concealment of material facts and collusion.