



*Great schools in which to learn, teach and belong.*

# Anti-Fraud and Corruption Policy

This is a Tame River Educational Trust. As an employer the Trust will ensure that at every level, in all our work and throughout all aspects of the Trust communities, all will be treated equally, with respect and dignity, free from discrimination and harassment. Each person will be given fair and equal opportunities to develop their full potential regardless of their age, disability, gender, gender-identity, race, religion or belief, sexual orientation, socio-economic background and special educational needs. Our Trust will tackle the barriers which could lead to unequal outcomes for these protected groups, ensuring there is equality of access and that we celebrate and value the diversity within our Trust communities. The Trust will work actively to promote equality and foster positive attitudes and commitment to an education for equality.

## 1. Introduction

- 1.1 The Trust, and its schools are large and complex organisations and are committed to discharging their responsibility to safeguard public funds and to the highest standards of integrity. The Trust is committed to fighting fraud and corruption whether attempted from inside or outside. It is committed to having effective measures to prevent and detect fraud and corruption.
- 1.2 The Trust expects all members and employees to carry out their duties in accordance with appropriate legal requirements, internal codes of practice, rules and regulations and to act at all times with honesty and probity in the discharge of their functions.
- 1.3 In carrying out its duties and responsibilities, we are determined to do everything we reasonably can to protect the Trust and its schools and the public from fraud and corruption and we are committed to the rigorous maintenance of this Anti-Fraud & Corruption Strategy which will provide a framework for:
- encouraging fraud deterrence and prevention;
  - raising awareness of fraud and corruption and promoting their detection;
  - performing investigations and facilitating recovery of losses;
  - invoking disciplinary proceeding and referrals to the Police; and
  - monitoring, publishing and updating the Strategy and its related procedures and performance.
- 1.4 We expect that all outside individuals and organisations, including suppliers, contracting partners and claimants will act toward the Trust and its schools with honesty and integrity without thought or actions involving fraud and corruption.
- 1.5 This Strategy is part of our Anti-Fraud and Corruption Framework and sits alongside policies and guidance including the Whistleblowing Policy and employees' Code of Conduct.

## 2. Definitions

**Theft** is 'the dishonest taking of property belonging to another person with the intention of permanently depriving the owner of its possession'.

**Fraud** is 'the intentional distortion of the financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain.' This differs from "theft" where no attempt at concealment is made. It is also important to distinguish this from negligence and accidental error where no intent exists. This may involve:

- falsification or alteration of accounting records or other documents
- suppression or omission of the effects of transactions from records or documents
- recording transactions which have no substance
- wilful misrepresentation of transactions or of the Trust and/or its schools' state of affairs

**Corruption** is 'The offering, giving, soliciting or acceptance of an inducement or reward which may influence actions taken by the body, its members or officers.' Main areas of activity, which are susceptible to corruption may include:

- contracts
- asset disposal
- planning consents and licenses
- employment of staff (see 4.6 below)

### 3. Operating Culture

- 3.1 We are determined that the culture and tone of the organisation meets the expectations of the Committee on Standards of Public Life and the Standards Board for England. It is committed to the ten principles of public life: objectivity, openness, stewardship, leadership, accountability, honesty & integrity, selflessness, personal judgement, duty to uphold the law and respect for others.
- 3.2 Employees are expected, and are positively encouraged, to raise any concerns relating to fraud and corruption, of which they become aware. These can be raised in a number of ways including with the employee's line manager, a member of the Trust Leadership Team or a member of the school's Senior Leadership Team. Full information about concerns is set out in the Whistleblowing Policy document.
- 3.3 We expect members and employees to lead by example in ensuring opposition to fraud and corruption, and in ensuring adherence to rules and regulations, and to relevant Codes of Conduct, and that all procedures and practices are beyond reproach. The responsibility of the Leadership Teams is to ensure that all employees are aware of what is expected of them.
- 3.4 We require all individuals and organisations with whom the Trust and/or its schools deal in any capacity to behave towards the organisation with integrity and without intent or actions involving fraud and corruption.
- 3.5 Trust employees and members of the public are important elements in the stance against fraud and corruption and are positively encouraged to raise any concerns they may have on these issues which may impact on the Trust's activities using the Trust's Whistleblowing Procedure or the Trust's Complaints' Procedures.
- 3.6 Although the Trust and its schools encourage their employees to report concerns acting in good faith, any maliciously motivated and unfounded allegations may be dealt with through the disciplinary procedure.

### 4. Prevention

- 4.1 It is the corporate responsibility of the organisation to put in place preventative measures to fight fraud and corruption and to minimise risk of fraud and corruption.
- 4.2 Our Procedures, Rules, Schemes of Delegation together with Financial Regulations, Codes of Conduct and Codes of Practice set out a framework for dealing with the affairs of the Trust and its schools and all members and employees have a duty to comply with their provisions. This includes the duty of employees to act within statutory regulations.
- 4.3 Governors, Trustees and Members must operate in accordance with these Procedures, Rules and Code of Conduct.
- 4.4 Each of the Trust's schools will have in place systems and procedures to manage and discharge its functions in an efficient and effective manner. These systems incorporate internal controls to prevent and deter fraud and corruption. Employees must ensure that working practices comply with the systems.
- 4.5 Through documentation, including manuals and operating procedures, effective control is expected of all financial and operational systems and they must be issued to relevant staff. These must be regularly reviewed to ensure they comply with best practice and provide effective internal controls.
- 4.6 Employee recruitment is required to be in accordance with procedures laid down in the human resources procedures and, in particular adequate checks made appropriate to the posts before any appointment is confirmed.

4.7 Employees are required to disclose any offers of gifts, hospitality or interests that could conflict with the interests of the organisation or might affect their judgement. The administrative office will maintain a register to record and monitor disclosures.

## **5. Detection and Investigation**

5.1 All line managers are responsible for the prevention and detection of fraud, corruption and other irregularities. Managers should pay special attention to particular circumstances, which may indicate an irregularity.

5.2 It is the responsibility of all employees, in particular line managers, to immediately inform the Headteacher of their school if a fraud or other irregularity is suspected. If the issue is suspected to be Trust-wide, the CEO should be informed. They should also ensure that:

- any supporting documentation or other evidence is secured; and
- confidentiality is maintained so as to not prejudice any subsequent investigation.

5.3 Reporting of suspected irregularities is essential because it:

- ensures the consistent treatment of information;
- facilitates proper investigation, including compliance with statutory requirements and appropriate liaison at correct stages with the Police; and
- ensures the proper implementation of relevant system improvements.

5.4 The Trust and/or its schools will take appropriate action following an investigation including disciplinary action, civil recovery and/or referral to the Police.

### **Response Plan**

5.8 The Trust and/or its schools will work in partnership with other organisations for the detection and investigation of fraud and corruption. These organisations include the Police, the Auditors, National Anti-Fraud Network and Audit Commission.

## **6. Training**

6.1 Training and guidance is vital in maintaining the effectiveness of this Strategy and its general credibility. Each school supports induction and work-related training, particularly for employees involved in internal control systems, to ensure that their responsibilities and duties are regularly highlighted and reinforced and best practice is followed.

## **7. Review**

7.1 The Trust and its schools have in place a clear framework of systems and procedures to deter and investigate fraud and corruption. It will ensure that these arrangements are fair, monitored and updated to keep pace with future developments in preventative, deterrent and detection techniques.

7.2 To this end Trust Board will review these arrangements on a two-yearly basis, in particular this Strategy.