



Anti-Fraud, Corruption and Bribery Policy

For the Following Academies:

Holy Trinity C of E Primary School
Connaught Junior School
Crawley Ridge Infant School
Crawley Ridge Junior School
Windlesham Village Infant School

This Anti-Fraud, Corruption & Bribery Policy was approved and adopted by the
Trust Board in Autumn 2020
It will be reviewed in Autumn 2022

1. Introduction:

- 1.1 TAMAT is committed to ensuring that the highest standards of ethical conduct are maintained in its business activities. This Policy outlines our position on the prevention of fraud, corruption, and bribery. Fraudulent activity, corruption, or bribery of, or by, its employees or any other individual working or on behalf of TAMAT will not be tolerated in any form and the Trust will robustly investigate any suspicions that such misconduct may be occurring or has occurred.

Any breach of this Policy by a member of staff is likely to constitute a serious disciplinary matter requiring consideration of summary dismissal for gross misconduct. A breach of this Policy may also constitute a criminal matter and TAMAT may also face criminal liability for the unlawful actions of its employees or associated persons. All staff and other relevant individuals who work for, or act on behalf of TAMAT are therefore required to familiarise themselves with the content of this Policy and to comply with the standards outlined within it.

- 1.2 Everyone involved within TAMAT has a responsibility in respect of preventing and detecting fraud, corruption, and bribery. All staff and governors have a role to play. TAMAT 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.
- 1.3 It is the duty of all employees, members, trustees and local governors at TAMAT to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the Responsible Officer and Auditors to review the adequacy of the measures taken by TAMAT to test compliance and to draw attention to any weaknesses or omissions. The 10 questions highlighted by the ESFA and set out in Appendix 1 are intended to help the Trust to review its arrangements for preventing, detecting and dealing with fraud should it occur.
- 1.4 Any investigation carried out in relation to alleged irregularities are linked to the TAMAT's Disciplinary & Dismissals procedure.

2. Definitions:

- 2.1 **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.

2.2 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 TAMAT, its staff, members, trustees and local governors

2.3 Bribery:

A bribe is an inducement or reward offered, promised, or provided in order to gain any commercial contractual, regulatory or personal advantage. A bribe does not have to be financial.

2.4 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. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone. Clear guidelines should be included within each academy's Staff Behaviour Policy /Code of Conduct.

2.5 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 TAMAT, which is carried out to conceal the misappropriation of assets or otherwise for gain.
- **Bribery and corruption (Gifts & Hospitality – see Point 4.)**- 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; TAMAT's Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

2.6 Examples of what could constitute fraud, corruption and bribery 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 TAMAT.
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by TAMAT.
- 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 a 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 CEO or CFO.

- 2.7 Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Headteacher, CEO or CFO. Further information can also be found in the Whistleblowing Policy.

3. Policy Statement:

- 3.1 This policy and procedure defines Anti-Fraud, Corruption, Bribery and Gifts & Hospitality and offers guidance for all staff, Governors and Trustees in TAMAT.
- 3.2 TAMAT aims to be an honest and ethical institution. As such, it is opposed to fraud, corruption and bribery and seeks to eliminate these by the way it conducts TAMAT business. This document sets out the TAMAT's policy and procedures for dealing with the risk of significant fraud, corruption, and bribery. In order to minimise the risk and impact of fraud, the TAMAT'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, corruption and bribery practices.
- 3.3 This policy, in line with the TAMAT'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.
- 3.4 The scope of this procedure extends to all TAMAT employees, permanent, voluntary, and fixed term.
- 3.5 Time limits specified in this document may be extended by mutual agreement.

- 3.6 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.

4. Gifts & Hospitality:

- 4.1 These guidelines will help you to judge what sort of gift, and what level of hospitality is acceptable.
- 4.2 The following general rules apply and must guide decisions on receipt of gifts and hospitality as an employee of the TAMAT:
- 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. You should notify the CO of any gift or hospitality over this value for entry in the Register of Business Interests. A value higher than this is acceptable from parents, Governors or Trustees who have joined to say thank you to a class teacher or member of staff at the end of the year.
 - 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 towards a pupil.
 - Never accept a gift or hospitality from anyone who is, or may be in the foreseeable future, tendering for any contract with TAMAT, seeking employment with TAMAT or is in dispute with TAMAT, even if you are not directly involved in that service area.
 - Where items purchased for TAMAT include a 'free gift', such a gift should either be used TAMAT business or handed to the Office 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 CFO, Headteacher or CEO.
- 4.3 A gauge of what is acceptable in terms of hospitality is whether TAMAT would offer a similar level of hospitality in similar circumstances.
- 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 considered, it may be acceptable to join other company/organisation guests at:
 - a. sponsored cultural and sporting events, or other public performances, as representative of TAMAT.
 - b. 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 the Headteacher and or CEO (for a central function) 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 TAMAT is considering buying, you should ensure that expenses of the trip are paid by TAMAT. Acceptance of refreshments and/or a working lunch may be acceptable, but care must be taken to ensure that TAMAT'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 TAMAT must be agreed in advance with a Headteacher or the CEO. 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 TAMAT.

5. Roles and Responsibilities:

5.1 Staff & (Members, Trustees and Local Governors)

TAMAT has adopted the following measures to demonstrate its commitment to anti-fraud, corruption and bribery:

- Local Academy Boards meet termly,
- TAMAT's Business Committee with Audit function meets regularly.
- A requirement for all senior staff and members, trustees, and local governors to declare prejudicial interests and not contribute to business related to that interest.
- A requirement for staff and members, trustees, and local governors to disclose personal interests.
- All staff, members, trustees, and local governors are made aware of the understanding on the acceptance of gifts and hospitality.
- Clear recruitment policies and procedures; and
- Clear Finance & Whistle-blowing policies

Staff, trustees, and local governors also have a duty to report another member of staff, trustee, or local governor whose conduct is reasonably believed to represent a failure to comply with the above.

5.2 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.

5.3 Chief Financial Officer (CFO)

The CFO has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of TAMAT.

In respect of fraud it is therefore the responsibility of the CFO to ensure internal controls prevent and detect any frauds promptly. This includes:

- Proper procedures and financial systems.

- Effective management of financial records.
- Management of TAMAT's financial position.

5.4 External Audit

TAMAT'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 TAMAT 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 of Education through the Education Skills and Funding Agency.

6. Recruitment and Selection Measures

A key part of TAMAT's fraud prevention strategy is to ensure that all new employees undergo appropriate screening measures prior to appointment to establish as far as possible that they are suitable for the work in question and that relevant information about job history, qualifications and background have been verified. In accordance with TAMAT's existing recruitment practice, all offers of appointment will be conditional upon:

- The receipt of at least two satisfactory references
- A satisfactory Enhanced DBS Check
- Verification of the appointee's identity, fitness to undertake the role, right to work in the UK, relevant qualifications, and professional status.
- Completion of an appropriate probationary period.

7. Identifying and Reporting a Suspected Fraud:

- 7.1 The Trust Board will ensure that effective management controls and appropriate checks and balances are in place to detect and investigate fraud or bribery at an early stage.

If any person covered by this Policy is concerned that an act of fraud or bribery may be occurring or has occurred in the Trust, they should inform their Line Manager, Headteacher, CEO or Chair of the Trust Board as soon as possible. TAMAT has in place a Whistleblowing Policy which is designed to enable concerns such as this to be brought to the Trust's attention. Any allegations of fraud, corruption or bribery will be investigated in accordance with the Whistleblowing Policy.

8. Response to Allegations

- 8.1 The Headteacher will have initial responsibility for co-ordinating the initial response. In doing this he/she will consult with the Human Resource advisors regarding potential employment issues. The Headteacher will also see legal advice from the TAMAT's solicitors on both employment and litigation issues before taking any further action. If this allegation occurs in The Central Team or is against a Headteacher then the CEO will have initial responsibility.
- 8.2 The CFO and Headteacher will ascertain whether or not the suspicions aroused have substance. In every case, and as soon as possible after the initial investigation, they will pass the matter on to the Finance Trustee. Even if there is no evidence to support the allegation, the matter must be reported.
- 8.3 The non staff members of the Trust Board (Business) will undertake the management of the investigation.
- They will, if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required.
 - They will determine whether the findings, conclusions and any recommendations arising from the preliminary investigation should be reported to the Chair of Trustees.
 - If further investigations are required, they will determine which outside agencies should be involved (police, auditors).
- 8.4 The Headteacher is required to notify the LAB of any serious financial irregularities. This action will be taken at the first opportunity following the completion of the initial investigations and will involve keeping the Chair of the LAB fully informed between governor meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.
- 8.5 If evidence of fraud, corruption or bribery is forthcoming then the Trust Board will inform the Department for Education as required by the Funding Agreement and will consider whether to refer the matter to the police.

9. Confidentiality and Safeguards

- 9.1 TAMAT 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. TAMAT 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.
- 9.2 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.

- 9.3 When a suspected instance of fraud, corruption or bribery is reported, TAMAT will process any personal data collected in accordance with its Data Protection Policy. Data collected from the point at which the report is made will be held securely and accessed by and disclosed only to Those individuals necessary for the purposes of dealing with the reported incident.

10. Links with other Policies:

This Anti-Fraud, Corruption and Bribery Policy should be read in conjunction with the following TAMAT Policies:

- Whistle-blowing Policy
- Finance Policy
- Capability & Disciplinary Procedures
- Equal Opportunities Policy
- Data Protection Policy

Appendix 1

Anti-fraud checklist for Academy Trusts (Extract from the ESFA published August 2020)

Fraud occurs in every sector and although the level of identified fraud in academies is very low, academy trusts need to be aware of the potential for it to occur.

The 10 questions below are intended to help Trustees, Accounting Officers, and Chief Financial Officers to review their arrangements for preventing, detecting and dealing with fraud should it occur.

Arrangements will vary according to the size, complexity and structure of the Trust.

1. Are the Trustees, Accounting Officer and Chief Financial Officer aware of the risk of fraud and their responsibilities regarding fraud?
2. Is fraud included within the remit of the Trust's audit committee?
3. Has the role of the Trust's external Auditor and Responsible Officer (or equivalent) regarding fraud been established and is it understood?
4. Is fraud risk considered within the Trust's Risk Management process?
5. Does the Trust have a fraud strategy or policy and a 'zero tolerance' culture to fraud?
6. Is the fraud strategy or policy and 'zero tolerance' culture promoted within the Trust? For example through financial regulations, disciplinary procedures, checks on new staff, induction process, staff training, vetting of contractors?
7. Does the Trust have policies on Whistleblowing, Declaration of Interest and receipt of gifts and hospitality?
8. Does the Trust have appropriate segregation of duties around financial transactions, including, but not limited to accounting, processing and banking arrangements?
9. Is it clear to whom suspicions of fraud in the AT should be reported?
10. If there has been any fraud in the Trust, has a 'lesson learned' exercise been undertaken?