

ANTI-FRAUD AND CORRUPTION POLICY

AUTUMN 2016

1. Background

The STEP Academy Trust is committed to protecting the public funds entrusted to it so that the maximum amount of resources can be used for their intended purpose. It is essential that the risk to the Academy of financial loss due to fraud, corruption and financial impropriety is minimised.

2. Aims of this Policy

The Governing Body is committed to ensuring that the affairs of the school are conducted in accordance with the highest standards of probity and accountability. As part of this commitment the Governing Body is committed to combating fraud, corruption and other financial impropriety (e.g. theft) wherever it may arise in relation to any of the school's activities or services. This Policy sets out the Academy's commitment and responsibilities.

3. Definitions

For clarity and transparency the Academy adopts the following definitions:

Fraud is the intentional distortion of 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.

Examples of fraud in the context of a school environment could be:

- Falsifying or altering accounting records or other documents
- Suppressing or omitting the effects of transactions from records or documents
- Adding records of transactions which have no substance
- Wilful misrepresentation of transactions or other school affairs

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

Examples of corruption in the context of a school environment could be in dealing with:

- Tenders
- Contracts
- Disposal of Assets

The above represent examples only and do not represent a definitive and exhaustive list

5. Responsibilities

Governors and academy-appointed workers must demonstrate the highest standards of honesty, probity, openness and integrity in the discharge of their functions. This includes:

- compliance with appropriate legislation, codes of conduct, conditions of service, and any other standards, guidelines or instructions which are relevant to the particular service or activity;

- providing a framework within which counter-fraud arrangements will flourish;
- promoting an anti-fraud and corruption culture within the school.

6. Outline of expectations – external relations

The Governing Body expects that all external individuals and organisations that it deals with, for example suppliers, contractors, partners, service providers, parents and members of the public, will act with honesty and integrity and without thought or actions involving fraud, corruption or financial impropriety.

7. Procedures

7.1. It is often the alertness of employees and the public to possible fraud and corruption that brings these to light, and the school has in place arrangements to ensure that such information is properly dealt with. These arrangements are set out in the [Academy Finance Manual, Whistle-Blowing Policy and Complaints Procedure]. The latter two are both available via the School website.

7.2. Any employee that suspects fraud or corruption has a duty to report their suspicions, in accordance with the Whistle-Blowing Policy.

7.3. Where external third parties become aware of or become concerned about the possibility of any fraud and corruption they should report their concerns promptly to the school. In the first instance please contact the Headteacher or in the event of the incident relating to the Headteacher please contact the Chair of Governors.

7.4. All reports of suspected fraud or corruption will be formally investigated by the Headteacher or Chair of Governors should suspicions relate to this post holder. Advice will be taken from the Governing Body, external auditors and HR as needed. Although it is inappropriate to apply a standard methodology to every case, the investigating officer will ensure that:

- Each investigation is carried out in a professional and systematic manner
- Each reported case of suspected fraud or corruption is properly managed and directed.
- All matters are recorded adequately
- Appropriate evidence is sought and secured.

7.5. The Headteacher and others who have information about an investigation will regard it as strictly confidential and will not share that information except in the proper furtherance of the investigation.

7.6. The Headteacher in consultation with the Chair of Governors, will decide whether any matter should be referred to the police for further investigation or whether disciplinary proceedings should be taken against any employee in accordance with established procedures.

7.7. The Governing Body will be informed when an investigation shows that fraud is likely to have occurred, regardless of the size or monetary value involved.

8. Communication of the Policy

The academy will publicise this policy and its stance on anti-fraud and corruption. This policy is publicised on the school's website and is made available to all Governors, employees and other associated bodies/persons with whom the academy conducts its business. This policy can be made available in large print or other accessible format if required.

9. Arrangements for monitoring and evaluation

9.1. The academy will review this policy at least every two years and assess its implementation and effectiveness.

9.2. The academy will monitor awareness of the policy as part of its regular surveys of staff and governors.

9.3. Any concerns and the action taken will be documented (with regard to confidentiality) and a summary included in the Headteacher's termly report to the governors, with advice on any implications for policies and practice.