



# **ANTI-FRAUD AND ANTI- CORRUPTION POLICY**

**REVIEWED DECEMBER 2019**

## 1. POLICY STATEMENT:

Birkwood Primary School is committed to the prevention of fraud, bribery and corruption and the promotion of an anti-fraud culture.

The culture and tone of the School is one of honesty and is opposed to fraud, bribery and corruption. There is an expectation and requirement that all individuals and organisations associated in whatever way with the School will act with integrity, and that School employees at all levels will lead by example in these areas.

The aim of this Policy is to:

- encourage the prevention of fraud and corruption;
- promote the early detection of fraud and corruption,
- clarify the responsibilities of Governors and employees,
- explains how suspicions of fraud and corruption can be reported, and
- Summarises the procedure for investigations.

This policy is a clear message from the Governing Body that it will endeavour to take all possible steps to prevent and eliminate fraud and corruption. It identifies a clear path for both Governors and employees to report any suspicions of fraud and corruption without any fear of discrimination

## 2. DEFINITIONS OF THEFT, FRAUD, BRIBERY AND CORRUPTION:

### ***Fraud***

The Fraud Act 2006 came into force on 15<sup>th</sup> January 2007. It repeals the deception offences enshrined in the 1968 and 1978 Theft Acts and replaces them with a single offence of fraud which can be committed in three separate ways:

- False representation
- Failure to disclose information where there is a legal duty to do so
- Abuse of position

The Act also created four new offences of:

- Possession of articles for use in fraud
- Making or supplying articles for use in fraud
- Obtaining services dishonestly
- Participating in fraudulent business

Whilst the act does not provide a single definition of fraud, it may be described as,  
*"Making dishonestly a false representation with the intention to make a gain for oneself or another, or, to cause loss to another or expose him to a risk of loss."*

or

*"Dishonest conduct with the intention to make gain, or cause a loss or the risk of a loss to another"*

### ***Theft***

Theft is defined in the 1968 Theft Act:

*"A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it."*

### ***Bribery***

The Bribery Act 2010 came into force on 1<sup>st</sup> July 2011 and provides a more effective legal framework to combat bribery in the public and private sectors.

The Act:

- Creates two general offences covering the offering, promising or giving of an advantage, and requesting, agreeing to receive or accepting of an advantage,
- Creates a discrete offence of bribery of a foreign public official,
- Creates a new offence of failure by a commercial organisation to prevent a bribe being paid for or on its behalf it will be a defence if the organisation has adequate procedures in place to prevent bribery.

### **Corruption**

The School defines the term "corruption" as:

*"The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers."*

## **3. KEY RESPONSIBILITIES**

The Governing Body of Birkwood Primary School is responsible for:

- Regularly reviewing the Anti-Fraud and Anti-Corruption Policy and compliance to ensure it remains effective and relevant to the needs of the School;
- Ensuring that the Policy is brought to the attention of all employees;
- Ensuring that staff recruitment is carried out in accordance with the Recruitment and Selection Policy to ensure that only honest employees are offered contracts of employment;
- Declaring any interests or offers of gifts or hospitality which are in any way related to the performance of their duties in relation to the School;
- Supporting the concept of induction and training particularly for employees involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

The Headteacher of Birkwood Primary School is responsible for:

- Developing, implementing and maintaining adequate systems of internal control to prevent and detect fraud;
- Monitoring compliance with internal controls and agreed policies and procedures;
- Investigating all allegations of fraud and commencing disciplinary action where appropriate;
- Notifying the Chair of the Governing Body of any indications of fraudulent activity;
- Notifying the Executive Director of Children, Young People and Families (CYP&F) and Executive Director of Finance of any alleged financial irregularities;
- Reporting to the Governing Body on all aspects of fraud risk management;
- Declaring any interests or offers of gifts or hospitality which are in any way related to the performance of their duties in relation to the School.

Employees of Birkwood Primary School are responsible for:

- Familiarising themselves with the types of fraud and dishonesty that might occur within the School;
- Ensuring that Birkwood Primary School's reputation and assets are protected against fraud;
- Reporting known or suspected fraud;
- Complying with the School's policies and procedures;
- Declaring any interests or offers of gifts or hospitality which are in any way related to the performance of their duties in relation to the School.

#### 4. REPORTING SUSPICIONS

The School's employees are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns that they may have on these issues where they are associated with the School's activity.

Any concerns should be reported immediately in the knowledge that such concerns will be treated in confidence and properly investigated.

A Whistleblowing Policy is in place to facilitate the reporting of concerns by employees and School governors where the normal reporting to a line manager is not appropriate.

A copy of the Whistleblowing Policy can be found on the School website, on the staffroom noticeboard or from the policies file (in the Headteacher's office).

***Staff and Governors should not attempt to investigate any fraud themselves - Please refer to Fraud Response Plan below:***

#### 5. FRAUD RESPONSE PLAN

All allegations of fraud, loss, financial irregularity, bribery or corruption involving the School's finances and/or assets will be reported to the Executive Director of Children, Young People and Families (CYP&F) and Executive Director of Finance in accordance with Financial Regulations.

The Governing Body and the Headteacher are responsible for investigating allegations of fraud or corruption.

Where offences are suspected, investigations are carried out to establish the **facts** in a fair and objective manner.

The investigation process will include the:

- Screening of the allegations or information to gauge their credibility;
- Securing of all evidence which must be retained in its original format i.e. not written on or marked in anyway and stored securely;
- Interviewing of witnesses;
- Taking of statements;
- Interviewing of people suspected of being involved;
- Liaison with departments or other agencies (including the police)

The investigation will be conducted in accordance with legislation in conjunction with guidance from Human Resources and Internal Audit & Risk Management.

Where evidence of fraud or irregularities is found, the School will consider taking further action. This may include:

- Implementing the School's disciplinary procedures where an employee is involved;
- Referral to the Police, where appropriate, in order for them to consider taking criminal action;
- Reporting the control weakness identified during the investigation to the Governing Body and advising them how these weaknesses have been addressed to prevent future irregularities;
- Seeking compensation for all losses incurred.

**6. REFERENCES**

Additional information with regards to procedural matters can be found by referring to the following documents which are available from the Headteacher or School Bursar:

- Whistle-Blowing Policy
- Schools Financial Value Standard (SFVS)
- Code of Conduct for employees
- Scheme for Financing Schools
- The Authority’s Financial Regulations & Standing Orders
- Financial Procedure Manual
- Disciplinary Policy
- DfE – A Brief Guide to Fraud Detection and Response

The Governing Body reviews this policy every two years. The Governors may, however, review the policy earlier than this, if the government introduces new regulations, or if the governing body receives recommendations on how the policy might be improved. This policy will be reviewed in December 2021.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Chair of Governors

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Headteacher