

Policy: Anti- Fraud, Bribery and Corruption Policy

Approval: Headteacher

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**CHELTENHAM
BOURNSIDE
SCHOOL**

Policies

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1. Introduction

The Academy is committed to maintaining high standards of probity and requires all staff and Trustees to act honestly and with integrity at all times to safeguard the public resources for which they are responsible. The purpose of this policy is to set out for members and employees of Cheltenham Bournside School the key principles and approach to countering fraud, bribery and corruption from both internal and external sources. The minimisation of losses to fraud, bribery and corruption is essential for ensuring that resources are used for their intended purpose. This policy has been developed in conjunction with a number of interrelated policies and procedures, designed to encourage prevention, promote detection and take effective action in respect of fraudulent activity. It also includes clear guidelines on what is acceptable in terms of gifts and hospitality and how these matters are declared.

Any investigation carried out in relation to alleged irregularities is linked to the Academy's disciplinary and dismissals procedure.

2. Definition

With no single legal definition of fraud, the term can be used to describe the following acts (the list is not exhaustive):

Theft - Dishonestly appropriating the property of another with the intention of permanently depriving them of it. This may include the removal or misuse of funds, assets or cash.

Bribery - Bribery is an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage. Under the Bribery Act 2010, a bribe is a financial or other type of advantage that is offered or requested with the:

- Intention of inducing or rewarding improper performance of a function or activity
- Knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity

False Accounting - Dishonestly destroying, defacing, concealing, or falsifying any account, record, or document required for any accounting purpose, with a view to personal gain for another, or with intent to cause loss to another or furnishing information which is or may be misleading, false or deceptive.

Deception - Obtaining property or pecuniary advantage by deception.

Collusion - The term "collusion" in the context of reporting fraud to the ESFA is used to cover any case in which someone incites, instigates, aids and abets, or attempts to commit any of the crimes listed above.

The objectives of this policy are to:

- Encourage staff to be aware of fraud
- Bring suspected fraud to the attention of SLT
- Provide a framework for investigating and reporting fraud
- Ensure alleged and proven fraud are dealt with in a consistent and timely manner

For the practicality of the application of this policy, fraud may also be defined as the use of deception with the intention of:

- Causing a financial loss to the Academy
- Gaining advantage, (either personally or for family/friends)
- Avoiding an obligation

Staff should be aware that it is an offence under the Bribery Act 2010 for members of staff to corruptly accept any gift or consideration as an inducement or reward for doing, or refraining from doing, anything in an official capacity or showing favour or disfavour to any person in an official capacity. All staff should follow the guidelines that:

- The conduct of individuals should not create suspicion of any conflict between their official duty and their private interest
- The action of individuals acting in an official capacity should not give the impression (to any member of the public, to any organisation with whom they deal or to their colleagues) that they have been (or may have been) influenced by a benefit to show favour or disfavour to any person or organisation

Thus, members of staff should not accept any gifts, rewards or hospitality (or have them given to members of their families) from any organisation or individual with whom they have contact in the course of their work that would cause them to reach a position whereby they might be, or might be deemed by others to have been, influenced in making a business decision as a consequence of accepting such hospitality. Normal and appropriate hospitality is considered an accepted part of the Academy's practice, such as the provision of tea/coffee and biscuits. However lavish corporate hospitality which may be used to secure an advantage of sorts, may be considered an offence under the Bribery Act 2010. The frequency and scale of hospitality accepted should not be significantly greater than the Academy would be likely to provide in return.

This policy does not prohibit Academy employees from accepting normal and appropriate gifts, such as those given to a member of staff by a student or parent as a thank you. However any gift above the value of £50 arising from or connected with employment must not be accepted without first notifying the Headteacher or Chair of Trustees and specifying the nature of the gift and the circumstance in which it is being offered. If, in the reasonable opinion of the Headteacher, acceptance of the gift is inappropriate it must be declined. If an employee is in any doubt as to whether a potential act, invitation or gift constitutes bribery, then he/she should seek guidance from the Headteacher or the Business Manager.

Fraud and corruption can be not only financially damaging but also destructive to public confidence and support and reputation of the Academy.

All staff must thoroughly recognise their accountability under the Anti-Bribery act 2010 and must confirm that they have read and understood the policy by confirmation with the Personnel department at the start of their employment.

3. Implementation

The Governing Body is committed to establishing and maintaining an effective and robust system of internal controls to prevent fraud, bribery, corruption and financial impropriety. The Governing Body recognises that cases of fraud cannot always be prevented and so effective controls have been established in order to detect, report and investigate all situations or incidents where they are suspected.

The Governing Body is also dedicated to creating and upholding an anti-fraud and corruption culture; promoting the highest standards of conduct enabling all Academy appointed workers and other external parties to openly express any concerns or suspicions they have without fear of any repercussion or intimidation in line with the Academy's 'whistle blowing' policy. This

'whistle blowing' policy informs all staff, students and any third parties of their rights and obligations under the Public Disclosure Act 1998. All parties mentioned will be protected from any reprisals as long as they comply with the following guidelines:

- They must disclose the information in good faith
- They must believe the disclosure to be substantially true
- They must seek no personal gain from making the disclosure
- They must not formulate false or malicious allegations

It should also be noted that collusion or failing to report any wrongdoing is in itself a disciplinary offence.

4. Response to Allegations

In the case of alleged or actual bribery/fraud the Headteacher or Chair of Trustees should be notified. The Academy will fully investigate and any employees suspected of bribery/fraud may be suspended from their duties whilst the investigation is being carried out. The Academy will invoke its disciplinary procedures where an employee is suspected of bribery/fraud, and proven allegations may result in a finding of gross misconduct and immediate dismissal. The Academy may also terminate the contracts of any associated persons, including anyone acting for or on behalf of the Academy that are found to have breached this policy.

The Headteacher is required to notify the Governing Body 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 Trustees fully informed between Trustee meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.

If evidence of fraud is forthcoming then the Governing Body will inform the Department for Education as required by the Funding Agreement.

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.

5. Risk Management and Management Responsibility

The Headteacher as the Accounting Officer is responsible for establishing and maintaining a sound system of internal control that supports the achievement of the Academy's policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the Academy faces. The system of internal control is based on an on-going process designed to identify the principal tasks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

A manager who is alert to the possibility of fraud and who acts accordingly is a powerful deterrent against fraud; therefore the prime responsibility for the prevention of fraud lies with management through:

- Identification of risks to which systems and procedures are exposed
- Implementation, documentation and operation of internal controls
- Establishing an environment that promotes compliance with internal controls
- Promoting 'fraud awareness' amongst staff and fostering an 'anti fraud' culture

To help minimise the risk of fraud, it is necessary to ensure that there is an adequate separation of duties, which may require more than one employee to be involved in key tasks where a risk may be present. Authorisation procedures need to be robust to ensure transactions are approved and there should be a process of independent monitoring and checking of data and documentation to ensure risks are minimised. If significant risks are identified by SLT, then these should be included in the risk register with a view to ensuring they are regularly monitored.

Whilst managers are primarily responsible for controlling and assessing the level of risk within their field of authority, it is the responsibility of all staff to be vigilant of fraud and take the necessary steps in order to minimise any risk to the Academy.

Management and staff should familiarise themselves with commonly used fraud techniques within the area of which they have control, they should also be alert to signs that may be an indication of fraudulent activity; including but not limited to:

- Individuals who appear to live beyond their means/ unexplained wealth
- Unexplained and sudden changes in behaviour
- High incidence of error
- Significant documents being lost and replaced by copies
- External suppliers/contractors insisting on dealing with a particular member of staff
- Overly familiar relationships between employees and suppliers/contractors
- Irregular record keeping

If fraudulent activity is suspected then management should seek to:

- Ensure that vigorous and prompt investigations are carried out
- Take appropriate legal/disciplinary action against the perpetrator/s
- Take appropriate action against staff who knowingly failed to report any fraud
- Take appropriate action to recover any losses

Management should periodically monitor compliance with controls and may ask the internal auditors to test compliance. The prime function of the internal audit is to evaluate the effectiveness of the overall framework of internal control, with management ensuring implementation and monitoring of the framework. The role of the internal auditor is to:

- Provide an opinion to the Accounting Officer on the adequacy of arrangements for managing the risk of fraud
- Assist in the deterrence and prevention of fraud by evaluating the effectiveness of control arrangements

6. Staff/Training

The recruitment of suitable staff is the Academy's first defence in preventing fraud. A strict recruitment process such as detailed application forms and statements on criminal records (DBS checks) written and oral communication with referees and past employers and verification of educational and professional qualifications will assist in this approach.

Staff will often be the first to notice potential or perpetrated fraud, and so any suspicions that staff have should be raised and reported to the Accounting Officer or the Business Manager.

Staff awareness of policy and procedures is crucial to their effectiveness, best practice for staff includes:

- Publication of the Academy's policy on fraud and easy access for all staff
- Information on operational procedures and probity issues as part of staff induction
- Regular updates for staff regarding changes to purchase/standing orders and financial procedures
- Reporting details immediately through the appropriate channel if they suspect that a fraud has been committed
- Cooperate fully with whoever is conducting internal check/reviews of fraud investigations
- Inform management of any outside interest which might impinge on their discharge of duties

Staff should not be dissuaded from reporting any actual or suspected fraud as all cases will be treated in the strictest confidence and in line with the Academy's whistle blowing policy.

For employees, fraudulent or corrupt activity is regarded as a breach of contract. Where there are genuine grounds to suspect that fraud has occurred or where there is direct evidence the Academy's policy is in all instances to advise the police.

7. Prevention of further loss

Appropriate action should be taken to recover assets lost as a result of fraud, the amount of any loss should be quantified and repayment of losses sought in all cases, where the loss is substantial legal advice should be obtained without delay. A written report should be submitted to the Trustees describing the incident, value of loss, individuals involved and the means of perpetrating the fraud. Prevention of future loss may require the Trustees to consider the current systems that are in place and investigate their suitability and any action necessary to strengthen future responses to fraud.