



# Exceed Learning Partnership

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*‘Innovative Education - Transforming Lives’*

## Anti-Fraud and Bribery Policy

Status	Statutory
Responsible Directors’ Committee	Staffing, Resource, Finance & Premises Committee (SRFP)
LGB Committee	Human Resources & Finance Committee
Responsible Persons	Mrs. B Nixon
Date Policy Agreed	September 2018
Last Review Date	September 2019
Next Review Date	September 2020

**1. Policy Statement .....3**

**2. Legal Framework..... Error! Bookmark not defined.**

**3. Definitions of Theft, Bribery and Corruption .....5**

**4. Key Responsibilities .....6**

**5. Reporting Suspicions .....6**

**6. Fraud Response Plan..... 6**

**7. Record-Keeping..... 7**

**Appendix 1 Types of Fraud.....9**

**Version Control**

<i>Version</i>	<i>Revision Date</i>	<i>Revised by</i>	<i>Section Revised</i>
V2	September 2018	K Winstanley	Pg 3 Section 1 Additional wording (yellow) Wording to remove (blue) Pg 3/4 Section 2 Additional wording (yellow) Pg 4 Section 3 Additional wording (yellow) Pg 5 Section 4 Additional wording (yellow) Wording to be removed (blue) Pg 6 Section 4 Additional wording (yellow) Pg 7 Section 6/7 Additional wording (yellow) Pg 8 Section 7 Additional wording (yellow) Pg 9 Appendix 1 – new section
V2	September 2019	B Nixon	No changes

## 1. Policy Statement

Exceed Learning Partnership is committed to the prevention of fraud, bribery and corruption and the promotion of an anti-fraud culture.

Exceed Learning Partnership is committed to the highest ethical standards and acting with integrity in all business activities.

In order to minimise the risk and impact of fraud and corruption, The culture of Exceed Learning Partnership is one creates a culture 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 Exceed Learning Partnership will act with integrity, and that Trust 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 Members, Directors, Governors and employees,
- Explain how suspicions of fraud and corruption can be reported, and summarise the procedure for investigations

This policy is a clear message from Exceed Learning Partnership that it will endeavour to take all possible steps to prevent and eliminate fraud and corruption. It identifies a clear path for everyone who is associated with Exceed Learning Partnership to report any suspicions of fraud and corruption without any fear of discrimination.

## 2. Legal Framework

This policy has due regard to statutory legislation, including, but not limited to, the following:

The Bribery Act 2010 (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 Fraud Act 2006 (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)

The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013

This policy will be implemented in accordance with the following Trust policies and procedures:

- Whistleblowing Policy
- Finance Policy
- Conflicts of Interest and Policy Business and Pecuniary Interests Policy
- Gifts and Hospitality Policy

- Disciplinary Policy and Procedure
- Staff Code of Conduct
- Governing Body Code of Conduct

### 3. Definitions of Theft, Bribery and Corruption

**Fraud** is a criminal offence, which is defined by the Fraud Act 2006 as:

- Deceiving through false representation.
- Failing to disclose information where there is a legal duty to do so.
- Abusing a position of trust.

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".*

Refer to Appendix 1 – 'Types of Fraud'

**Corruption** is the offering, giving, soliciting or accepting of any inducement or reward which may influence the actions taken by the body, its members or officers.

**Theft** is defined in the 1968 Theft Act as dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

**Bribery** is defined by the Bribery Act 2010 as inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages.

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,
- Create 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.

## 4. Key Responsibilities

### The Accounting Officer is responsible for:

- Regularly reviewing the Anti-Fraud, Bribery and Corruption Policy and compliance to ensure it remains effective and relevant to the needs of the Trust;
- Ensuring that the Policy is brought to the attention of all employees;
- Ensuring that staff recruitment is carried out in accordance with employment law and 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;
- 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;
- Notifying the DfE of any proven fraudulent and financial irregularities.

### The Principal of a Trust Academy 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 Accounting Officer of any indications of fraudulent activity;
- Notifying the Accounting Officer and Chief Finance Officer 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

### Employees of the Trust are responsible for:

- Familiarising themselves with the types of fraud and dishonesty that might occur within their organisation;
- Ensuring that the Trust and Academy reputation and assets are protected against fraud;
- Reporting any known instances of suspected fraud or irregularity, no matter how trivial they may seem
- Complying with the Trust and Academy policies and procedures; Adhering to the Trust's policies and procedures in relation to fraud and corruption, including acts of bribery and theft
- Declaring any business and personal interests or offers of gifts or hospitality which are in any way related to the performance of their duties
- Ensuring they do not engagement in any activity that may lead to a breach of this policy

### The Governing Body is responsible for:

- Ensuring that internal controls, procedures and policies are put in place that minimise the risk of fraud and corruption, including theft and bribery.
- Reviewing this policy on an annual basis, ensuring that it remains adequate and appropriate for the needs of the school.

- Working with the Accounting Officer to establish recruitment procedures, ensuring that all candidates are thoroughly vetted prior to commencing their employment.
- Promoting an anti-fraud and corruption culture within the Trust.
- Setting the standards for the Trust and giving their full support to all systems and controls in place to assure probity.
- Ensuring that any business and personal interests of all members of the governing body are declared.
- Reporting any instances of suspected fraud or irregularity to the designated Accounting Officer.

## 5. Reporting Suspicions

Trust 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 Trust/Academy 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 Governors where the normal reporting to a line manager is not appropriate.

A copy of the Whistleblowing Policy can be found on Exceed Learning Partnership Website.

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

## 6. Fraud Response Plan

All allegations of fraud, loss, financial irregularity, bribery or corruption involving the Trust/Academy finances and/or assets will be reported to the Principal in the first instance or, if this is not appropriate, the Chair of Governors.

The Chair of Governors and/or the Principal will notify the Accounting Officer of the matter before investigating the 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)

Details required include:

- full details of the event(s) with dates
- the financial value of the loss
- measures taken by the trust to prevent recurrence
- whether the matter was referred to the police (and if not, why)
- whether insurance cover or the risk protection arrangement has offset any loss

The investigation will be conducted in accordance with legislation and in conjunction with guidance from the Exceed Learning Partnership's Human Resources advisor.

The Accounting Officer will be notified of the outcome of the investigation and proposed action to be taken.

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

- Implementing the Academy 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.
- The Trust **must** notify ESFA, as soon as possible, of any instances of fraud, theft and/or irregularity exceeding £5000 individually, or £5000 cumulatively in any academy financial year. Any unusual or systematic fraud (e.g. regular occurrences of low value theft), regardless of value, **must** also be reported.
- Cases of fraud can also be reported to the National Fraud and Cyber Crime Centre via the [Action Fraud](#) website

## 7. Record-Keeping

Exceed Learning Partnership keeps financial records and has appropriate internal controls to provide evidence for the business reasons for making payments to third parties. Employees must make the Business Manager aware of all hospitality or gifts received or offered, these will be subject to managerial review and noted in the Gifts and Hospitality register in line with the Gifts and Hospitality Policy.

All invoices, accounts and related documents should be prepared and maintained with the highest accuracy and completeness.

No accounts may be kept "off-book".

Policy Agreed: 19<sup>th</sup> September 2018 (reviewed Sept 2019 with no changes)

Signed Executive Principal: 

Signed: Chair of Directors: 

Policy to be reviewed in autumn 2020

## Appendix 1 Types of Fraud

There are several types of fraud, including, but not limited to, the following:

- **Identity theft** – when an individual's personal details are stolen.
- **Identity fraud** – when an individual's personal details are stolen and used to commit fraud.
- **Individual fraud** – a fraudulent act which is targeting one individual directly.
- **Online fraud** – this includes any fraudulent act committed online, including bank card and internet auction fraud.
- **Corporate fraud** – any fraud committed against a business.
- **Advance fee fraud** – when fraudsters target victims to make advance or upfront payments for goods, services and/or financial gains that do not materialise.

The Trust finds fraudulent and corruptive activities as unacceptable, including, but not limited to, the following:

- Theft of cash
- Theft or misuse of Trust assets, resources and equipment
- Submitting false claims
- Unauthorised purchases of equipment for personal use
- Improper use of petty cash for personal purposes
- Failing to charge appropriately for goods and services
- Making payments or providing improper gifts or hospitality to a third party in exchange for something that benefits the Trust
- Processing false invoices and pocketing the proceeds
- Making false entries on the payroll
- Working elsewhere whilst on sick leave
- Claiming for payment of inappropriate bonuses
- Misusing Trust financial systems to run a personal business
- Improper recruitment
- Buying from a supplier or contractor known personally to a member of staff without following the required procurement procedures or declaring a business interest
- Accepting payments, gifts or hospitality from anyone who works with the school, is seeking employment with the school, or is seeking to influence the admissions process
- Separating purchases to avoid tendering/quotation thresholds
- Suppliers or contractors failing to deliver the agreed goods or services but still being paid in full