



## ANTI BRIBERY AND FRAUD POLICY

THIS POLICY WAS APPROVED:	SPRING 2018
THIS POLICY WILL BE REVIEWED:	SPRING 2020
MEMBER OF STAFF WITH RESPONSIBILITY FOR REVIEW:	DIRECTOR OF FINANCE

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## **Purpose**

The purpose of this policy is to confirm the Anglian Learning's commitment against fraud.

The fulfilment of this Anti-fraud, Corruption and Bribery Policy will assist in the delivery of more effective risk management.

## **Scope of Policy**

The purpose of this Policy Statement is to set out for governors and employees, the Academy Trust's main objectives for countering fraud and corruption.

This policy applies to all employees and anyone acting for, or on behalf of, the Academy Trust ("associated persons"), including employees of Anglian Learning acting for the Academy Trust, governors, other volunteers, temporary workers, consultants and contractors.

The Academy Trust expects that individuals and organisations (e.g. partners, suppliers, contractors, and service providers) with which it deals will act with integrity and without thought or actions involving fraud and corruption. Where relevant, the Academy Trust will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption. Evidence of such acts is most likely to lead to a termination of the particular contract and will normally lead to prosecution.

The Academy Trust recognises the importance of the seven principles of public life defined by the Nolan Committee 1995, and expects all governors, employees and those acting as its agents to conduct themselves according to them. The seven principles are detailed within the Academy Trust's Financial Regulations.

Through observance of these principles the Academy Trust requires that the governors, employees and its agents to be alert to the possibility of fraud, corruption and dishonesty in all their dealings.

The Academy Trust also requires that those employees responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, corruption, and other dishonest action and abuse.

Anglian Learning is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud and corruption of any kind.

The Academy Trust expects that the governing body and its employees at all levels will lead by example in ensuring adherence to legal requirements, financial rules, codes of conduct and prescribed procedures and practices.

The Academy Trust implements and maintains systems of accountability and control to ensure that its resources are properly applied in the way it intended. These systems include, as far as is practical, adequate internal controls to detect not only significant errors but also importantly, fraud and corruption.

## **Introduction**

Anglian Learning is determined to demonstrate that it will not tolerate fraud, corruption or abuse of position for personal gain, wherever it may be found, in any area of its activity.

The Academy Trust considers that all instances of fraud, corruption and other dishonesty endanger the achievement of its policies and objectives as they divert limited resources from the provision of

education. There is a clear recognition that the abuse of the Academy Trust's resources, assets and services undermines its reputation and threatens its sound financial standing.

### **Aims**

This policy covers the procedure for reporting irregularities which could be theft, deception, fraud, corruption or impropriety.

This policy statement:

- Defines fraud, corruption and bribery.
- Identifies the scope of the applicability of the policy.
- Sets out the Academy Trust's intended culture & stance against fraud, corruption and bribery.
- Identifies how to raise concerns and to report malpractice.
- Sets out responsibilities for countering fraud

### **Anti-fraud Policy to be read in conjunction with the School's Whistleblowing Policy.**

1. For the purpose of this policy statement fraud includes all irregularities which could normally be described as theft, deception, fraud, corruption, or impropriety. Fraud is always wrong. In any organization, it countermands the management at every level and positive action is needed to prevent and discourage it. The prevention of fraud and the protection of each of the schools is the responsibility of every member of staff.
2. A zero-tolerance approach is to be adopted. Any reported suspicion will be passed to the CEO who will inform the Chair of Finance & Audit Committee, unless the incident involves the CEO in which case it should be reported to the Chair of the Finance & Audit Committee.
3. When fraud is identified, action will be taken to:
  - Clarify the situation
  - Limit the damage
  - Inform the police, if a criminal offence has been committed
  - Determine who should be informed (internal and external)
  - Determine what actions should be taken:
    - a. To recover the losses
    - b. To prevent a recurrence
    - c. Against the wrongdoers (with reference to the Disciplinary Procedure)
  - Review the procedure in light of the breach
4. The management of any investigation will be undertaken by the Trust Leadership Team with regular updates provided to the Finance & Audit Committee

### **Definitions:**

#### **Fraud**

Fraud is a range of abuse and malpractice that is covered by the Fraud Act 2006.

Fraud can be defined as an abuse of knowledge or financial position that is done deliberately to create a financial gain for the perpetrator or for a related person or entity and / or cause a loss to another. It can take place in many ways; withholding information, deliberately misleading, misrepresenting a

situation to others or by abuse of position. Irrespective of the definition applied, fraud is always deceitful, immoral, and intentional and creates a financial gain for one party and / or a loss for another.

Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the officer involved, is still fraudulent.

In the same way, using the Academy Trust's name to procure personal goods and services is also fraudulent; where there is deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the Academy Trust to pay for them. The Academy Trust should also be vigilant to the increasing risk of cybercrime involving malicious attacks on computer software and email hacking. People can illegally gain access to an email account in various ways, many of which rely on user behaviour, including:

- Opening and responding to spam emails
- Opening emails that contain viruses
- Opening phishing email messages that appear to be from a legitimate business. Disclosure of the Academy Trust's information via a phishing e-mail could result in financial loss and identity theft.

### **Corruption**

Corruption will normally involve the above with some bribe, threat or reward being involved.

### **Bribery**

The Bribery Act 2010: There are four key offences under the Act:

- Bribery of another person
- Accepting a bribe
- Bribing a foreign official
- Failing to prevent bribery

### **Bribery is not tolerated. It is unacceptable to:**

- Give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to 'facilitate' or expedite a routine procedure;
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy

### **Facilitation Payments**

Facilitation payments are not tolerated and are illegal. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions.

## **Gifts and Hospitality**

This policy is not meant to change the requirements of the Academy Trust's approach to gifts and hospitality as set out within the Financial Regulations which make it clear that all offers of gifts and hospitality should be registered whether they are accepted or not.

## **Raising Concerns**

Governors, Trust employees and anyone acting for, or on behalf of, the Academy Trust ('associated persons'), including employees of Anglian Learning or any of its schools acting for the Academy Trust are an important element in the defence against fraud and corruption; they are expected to raise any concerns that they may have on these issues where they are associated with the Academy Trust's activities.

The senior management and governors of the Academy Trust will be robust in dealing with financial malpractice of any kind. Governors, employees of the Trust and 'associated persons' should follow the guidance issued in the Academy Trust's Whistleblowing Policy.

All concerns reported, by whatever method, will be treated in confidence. Concerns should be raised with the Chief Executive Officer in the first instance except when it relates to the Chief Executive Officer in which case the concern should be raised with the Chair of the Finance and Audit Committee. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by the Chief Executive, Chief Operating Officer, the Board of Trustees or, in the case of very serious concerns, the Police.

Concerns in relation to potential breaches of security as a result of cybercrime should be reported immediately to the CEO who will contact the Director of IT for advice.

## **Monitoring and review**

This Policy has been approved by the Finance and Audit Committee on the 6<sup>th</sup> February 2018 and recommended to the Board at its meeting on **22 February 2018**.

It is to be reviewed by the Finance & Audit committee on a biennial basis.

The internal monitoring of the implementation of this policy will be the responsibility of the External Audit Function and reported to the Finance and Audit committee. The responsibility for ensuring that this policy and its associated processes and procedures, remain appropriate and comply with changes in legislation will be held by the Accounting Officer.

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