

ANTI BRIBERY, FRAUD AND CORRUPTION POLICY

THIS POLICY WAS APPROVED:	SPRING 2025
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THIS POLICY WILL BE REVIEWED:	SPRING 2027
MEMBER OF STAFF WITH RESPONSIBILITY FOR REVIEW:	FINANCIAL CONTROLLER
THIS POLICY WAS CONSULTED WITH:	EXECUTIVE LEADERSHIP TEAM
THIS POLICY WAS DISTRIBUTED TO:	ALL STAFF

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Acknowledgement of External Sources

Title / Author	Institution	Link
Fraud Act 2006	HM Government	http://www.legislation.gov.uk/ukpga/2006/35/contents
Bribery Act 2010	HM Government	http://www.legislation.gov.uk/ukpga/2010/23/contents

1. Introduction

- 1.1 There is a 'zero tolerance' culture with respect to fraud, bribery and corruption within Anglian Learning.
- 1.2 Anglian Learning is committed to reducing fraud, bribery and corruption within the Trust, to ensure that funds are used as they are intended. Anglian Learning will seek the appropriate disciplinary, regulatory, civil and criminal sanctions against fraudsters and where possible, will attempt to recover losses.
- 1.3 This policy works alongside the Trust's other policies to ensure that arrangements are in place to protect public money.
- 1.4 Section 2.7 of the Academies Financial Handbook requires the Trust to have in place a control framework which:
 - Ensures regularity, propriety and value for money; and
 - Reduces the risk of fraud and theft.
- 1.5 Anglian Learning has a duty to protect public assets; to ensure that it upholds the standards of probity expected of public sector bodies; and to ensure that its resources are only used in furtherance of the Trust's objectives.
- 1.6 This policy is supported and endorsed by the Board of Trustees and Executives and is based on the latest best practice guidance.

2. Purpose

- 2.1. The purpose of this policy is to:
 - Improve knowledge and understanding of all Anglian Learning staff, irrespective of their position, about the risk of fraud, bribery and corruption within the organisation.
 - Promoting an anti-crime culture and an environment where staff feel able to raise concerns and understand that fraud, bribery and corruption is unacceptable.
 - Set out the Anglian Learning responsibilities in terms of the deterrence, prevention, detection and investigation of fraud, bribery and corruption.
 - Ensure appropriate sanctions are considered following an investigation, which may include internal disciplinary action, civil recovery and/or criminal prosecution.

3. Scope

- 3.1 This policy applies to all individuals working at all levels including Members, Trustees, employees (whether permanent, fixed-term, or temporary), contractors, suppliers, trainees, seconded, home- workers, casual staff and agency staff, interns and students, agents, sponsors, volunteers or any other person associated with the

Anglian Learning wherever located (collectively referred to as “Staff”) in this Policy as well as contractors, vendors, other internal and external stakeholders and any other parties who have a business relationship with the Anglian Learning.

- 3.2 This policy is not intended to provide a comprehensive approach to preventing and detecting fraud, bribery and corruption.
- 3.3 Any abuse or non-compliance with this policy or procedures will be subjected to a full investigation and appropriate disciplinary action.
- 3.4 An irregularity may be defined as any breach in the standards of financial integrity required by the Trust, including a breach of the Financial Regulations. Irregularities fall into the following areas fraud, bribery and corruption.

4. Definitions

4.1. Fraud

Fraud involves **dishonestly** making a false representation, failing to disclose information or abusing a position held, with the intention of making a gain or causing a loss. The gain or loss does not have to succeed, as long as the intent is there.

The Fraud Act 2006 came into force on 15th January 2007 and applies in England, Wales and Northern Ireland.

Fraud by false representation (Section 2) – a representation can be in words, written or communicated by conduct. There must be knowledge that the representation was untrue or misleading.

Fraud by failing to disclose (Section 3) – not declaring something (verbally or in writing) when there is a legal duty to disclose that information.

Fraud by abuse of position (Section 4) – occupying a position in which you are expected to safeguard, or not to act against, the financial interests of another person or organisation, and abusing that position.

Further sections for consideration are Section 6 – Possession of articles for use in fraud and Section 7 – Making or supplying articles for use in fraud.

Actions that could be seen to constitute fraud include, but are not limited to:

- Any dishonest or deceptive act;
- Making fraudulent statements e.g. falsifying timesheets, travel and subsistence, sick or special leave;
- Theft, destruction of property or data, or misappropriation of funds;
- Impropriety in the handling and reporting of money or financial transactions;
- Subletting;
- Profiteering because of inside knowledge of the company’s activities;
- Disclosing confidential information;
- Obtaining goods, money or services by deception;

- Intimidation or exploitation;
- False accounting/invoicing and/or the destruction, removal or inappropriate use of records; and
- Serious misuse of IT or communications systems.

4.2 Bribery and Corruption

Bribery and corruption involves offering, promising or giving a payment or benefit-in-kind in order to influence others to use their position in an improper way to gain an advantage.

Offences of bribing another person:

The Bribery Act 2010 makes person (P), guilty of an offence if either of the following two cases apply:

- P offers, promises or gives a financial or other advantage to another person, and P intends the advantage to induce a person to perform improperly a relevant function or activity, or to reward a person for improper performance of such a function or activity.
- P offers, promises or gives a financial or other advantage to another person, and P knows or believes that the acceptance of the advantage would itself constitute the improper performance of a relevant function or activity.

Offences relation to being bribed:

The Bribery Act 2010 makes person (R) guilty of an offence if any of the following applies:

- R requests, agrees to receive or accepts a financial or other advantage intending that, in consequence, a relevant function or activity should be performed improperly (whether by R or another person).
- R requests, agrees to receive or accepts a financial or other advantage, and the request, agreement or acceptance itself constitutes the improper
- R requests, agrees to receive or accepts a financial or other advantage as a reward for the improper performance (whether by R or another person) of a relevant function or activity.
- In anticipation of or in consequence of R requesting, agreeing to receive or accepting a financial or other advantage, a relevant function or activity is performed improperly by R or by another person at R's request or with R's assent or acquiescence.

Failure of a commercial organisation to prevent bribery (Section 7 of the Bribery Act 2010):

A relevant commercial organisation (e.g. Anglian Learning) is guilty of an offence under this section if a person associated with the organisation bribes another person

intending to obtain or retain business for the organisation, or to obtain or retain advantage in the conduct of business for the organisation.

However, it is a defense for the organisation to prove that it had in place adequate procedures designed to prevent persons associated with the organisation from undertaking such conduct.

5. Responsibilities within the Trust

- 5.1. Through our day-to-day work, we are in the best position to recognise and specific risks within our own areas of responsibility. We also have a duty to ensure that those risks are identified and eliminated. This section outlines the roles and responsibilities of individuals within Anglian Learning who can contribute to protecting it by reporting fraud and other irregularities.

5.2. Chief Executive Officer

The Chief Executive has the overall responsibility for funds entrusted to Anglian Learning as Accounting Officer. The Chief Executive must ensure adequate policies and procedures are in place to protect the Trust.

5.3. Trustees

The Audit and Risk Assurance Committee are responsible for seeking assurance that the company has adequate arrangements in place for countering fraud, corruption, and bribery.

The board of trustees must notify ESFA, as soon as possible, of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Unusual or systematic fraud, regardless of value, must also be reported. The Academy Trust Handbook details exactly what must be reported.

5.4. Chief Financial Officer

The Chief Financial Officer is responsible for ensuring that there is an appropriate control environment in place to approve financial transactions across the organisation.

The Chief Financial Officer will report annually to the Board on the adequacy of internal financial controls and risk management as part of the Board's overall responsibility to prepare a Statement of Internal Control for inclusion within the Trust's annual report.

The Chief Financial Officer will, depending on the outcome of the initial investigations, inform appropriate senior management of suspected cases of fraud, bribery and corruption, especially in cases where the loss may be above an agreed limit or where the incident may lead to adverse publicity.

If an investigation is deemed appropriate, the Chief Financial Officer will delegate the investigation to the Financial Controller, whilst retaining overall responsibility.

The Chief Financial Officer will consult and take advice from the Director of People

if a member of staff is to be interviewed or disciplined. The Chief Financial Officer will not conduct a disciplinary investigation, but the employee may be subject to a separate investigation by HR.

5.5. Financial Controller

The Financial Controller prepares documents and maintains detailed financial procedures and systems which apply the principles of separation of duties and internal checks to supplement those procedures and systems.

5.6. Internal and External Audit

The role of internal and external audit includes reviewing controls and systems and ensuring compliance with financial instructions. Internal and external auditors have a right of access at all reasonable times to property, financial documents and all associated records. It is not external audit's primary role to look for fraud but they may identify matters in the course of the audit of the financial statements and the regularity audit. Internal auditors are directed by the Trust to undertake work in response to identified risks. This will routinely involve considering the design and operation of internal financial controls and may be specifically directed to consider financial irregularity.

The external auditors have a statutory duty to ensure that the Trust has in place adequate arrangements for the prevention and detection of fraud, bribery and corruption. Auditors have a duty to pass on any suspicions of fraud, bribery or corruption to the National Crime Agency.

5.7. Human Resources

HR will liaise closely with the Finance Business Partners from the outset if an employee is suspected of being involved in fraud, bribery or corruption. HR will also ensure appropriate use of the Trust's Disciplinary Policy and Procedure. HR will advise those involved in the investigation on matters of employment law and other procedural matters such as disciplinary and complaints procedures as requested. Close liaison between the any appointed external agencies and HR will be essential to ensure that parallel sanctions are effectively applied in a coordinated manner.

HR will conduct robust pre-employment checks at the recruitment stage for all employees (temporary, fixed term and permanent) and refer any concerns in relation to financial conduct to the Chief Operating Officer. Checks to include identification, eligibility to reside and work in the UK, qualifications, membership of professional body, references/previous employment, DBS and when relevant, health checks.

5.8. Leadership

The standards of behaviour expected in the Trust must be modelled by senior staff and policies and approach to enforcement of them promoted by the senior team. The Trust's Framework for Excellence – Leadership has Honesty and Integrity as a core quality for leaders. The Trust Board, Central Leadership Team, Trust Leadership Group and Local Governing Bodies should ensure that their behaviour is in line with

the Nolan Principles of Public Life.

5.9. Finance Business Partners

Finance Business Partners are responsible for ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review including conducting risk assessments and mitigating identified risks.

Finance Business Partners have a responsibility to ensure that staff are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it. Managers are also responsible for the enforcement of disciplinary action for staff who fail to comply with policies and procedures.

Any instances of actual or suspected fraud, bribery or corruption brought to the attention of a manager should be reported to the Financial Controller immediately. It is important that managers do not investigate any suspected financial crimes themselves.

5.10. All Employees

All staff are required to comply with Anglian Learning policies and procedures and apply best practice to prevent fraud, bribery and corruption (for example in the areas of procurement, personal expenses and ethical business behaviour). Staff should be made aware of their own responsibilities in protecting the Trust from these crimes.

Employees who are involved in or manage internal control systems should receive adequate training and support in order to carry out their responsibilities. The Trust's Financial Regulations include set levels of authority for authorising transactions and ensuring appropriate segregation of duties. Trust staff must ensure that they adhere to these.

Trust staff are also bound by ICT policies covering general responsibilities. Systems are password protected and access to the Trust's banking system controlled by security devices. Passwords and security access cards must not be shared. This includes exercising caution when opening and responding to emails which might contain viruses or be a phishing attack. Training is provided by the Trust and other parties including the Trust's bank.

Employees are expected to act in accordance with the standards laid down by their professional institutes, where applicable, and have a personal responsibility to ensure that they are familiar with them.

Employees also have a duty to protect the assets of the organisation, including information, goodwill and property. This means, in addition to maintaining the normal standards of personal honesty and integrity, all employees should always:

- avoid acting in any way that might cause others to allege or suspect them of dishonesty;
- behave in a way that would not give cause for others to doubt that Anglian Learning employees deal fairly and impartially with official matters; and

- be alert to the possibility that others might be attempting to deceive.

All employees have a duty to ensure that public funds are safeguarded, whether they are involved with cash or payment systems, receipts or dealing with contractors or suppliers.

All employees should be aware that fraud and bribery will normally, dependent upon the circumstances of the case, be regarded as gross misconduct thus warranting summary dismissal without previous warnings. However, no such action will be taken before an investigation and a disciplinary hearing have taken place. Such actions may be in addition to the possibility of criminal prosecution.

Employees will not request or receive a bribe from anybody, nor imply that such an act might be considered. This means that you will not agree to receive or accept a financial or other advantage from a former, current or future client, business partner, contractor or supplier or any other person as an incentive or reward to perform improperly your function or activities.

All budget holders, finance and leadership staff must complete a declaration of interest and related party transactions annually. The completion of declaration of interest forms is key to the Trust demonstrating that it acts with appropriate probity in decision making. These interests will be recorded in the register of business interests which must be kept up to date. Interests should also be declared during any meeting. The Trust must also ensure that it complies with the requirements contained in the Academy Trust Handbook in relation to the declaration of related party transactions.

If an employee suspects that fraud, bribery or corruption has taken place, it should be reported to the Headteacher, Chief Executive Officer, Chief Operating Officer or Financial Controller.

5.11. Information Management and Technology

The Director of ICT will contact the Chief Operating Officer immediately in all cases where there is suspicion that IT is being used for fraudulent purposes. This includes inappropriate internet/intranet, e-mail, telephone, smartphone use and any offence under the Computer Misuse Act 1990. Human Resources will be informed if there is a suspicion that an employee is involved.

5.12. External parties

Those organisations undertaking work on behalf of Anglian Learning are expected to maintain strong anti-fraud principles and have adequate controls in place to prevent fraud when handling public funds and dealing with customers on behalf of the Trust. Contractors and sub-contractors acting on Anglian Learning's behalf are responsible through contractual arrangements put in place during the tender process and through contracts, for compliance with the Bribery Act 2010.

5.13. External communications

Individuals (be they employees, agency staff, locums, contractors or suppliers) must not communicate with any member of the press, media or another third party about

a suspected fraud as this may seriously damage the investigation and any subsequent actions to be taken. Anyone who wishes to raise such issues should discuss the matter with either the Financial Controller, Chief Operating Officer or the Chief Executive.

6. The Response Plan

6.1. Bribery and Corruption

Anglian Learning will undertake risk assessments in line in line with Ministry of Justice guidance¹ to assess how bribery may affect the organisation. This will be undertaken every three years, however this is not definitive, and circumstances may call for a risk assessment to be undertaken outside of this pattern, for example due to changes in legislation or a reported incident of bribery within the Trust. The risk assessment will be undertaken by a nominated officer such as the Financial Controller.

Proportionate procedures in place to mitigate the identified risk include the following:

- all budget holders, finance and leadership staff must complete an annual declaration of interest and related party transactions form;
- all staff must declare hospitality (other than modest hospitality) received by or offered to them as Anglian Learning employees;
- all hospitality (other than extremely minor hospitality) provided by Anglian Learning staff to third parties must be declared; and
- staff must not solicit personal gifts and must declare all gifts received.

Guidance regarding the above requirements can be found in the Gifts and Hospitality Policy. Staff must also comply with the General Code of Conduct.

6.2. Reporting a Suspicion of Fraud, Bribery or Corruption

If any person has any concerns about fraud, bribery or corruption, at a school level they must inform the Headteacher immediately or within the Central Team inform the Chief Operating Officer immediately, unless the Headteacher or Chief Operating Officer is implicated, in which case they should contact the Chief Executive Officer or Chair of the Trust Board. The individual should not contact the Police unless it is an emergency.

Appendix A provides a summary of do's and don'ts when it comes to suspecting and reporting fraud. Headteachers are encouraged to copy this to staff and place it on the notice boards in their department.

All reports of fraud, bribery and corruption will be taken seriously and are thoroughly investigated. The Chief Operating Officer will make sufficient enquiries to establish whether or not there is any foundation to the suspicion that has been raised. If the allegations are found to be malicious, they will also be considered for further

¹ <https://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf>

investigation to establish their source.

Anglian Learning wants all employees to feel confident that they can report any fraud, bribery and corruption suspicions without any risk to themselves. In accordance with the Public Interest Disclosure Act 1998, the Trust has produced a Whistleblowing Policy which should be read in conjunction with this policy.

The Public Interest Disclosure Act 1998 gives protection to individuals, casual workers, agency workers and contractors who make a qualifying disclosure when they reasonably believe it is in the public interest for them to do so.

7. Sanctions and Redress

- 7.1. This section outlines the sanctions that can be applied and the redress that can be sought against individuals who commit fraud, bribery or corruption against Anglian Learning and should be read in conjunction with the Trust's Disciplinary Policy and procedure.
- 7.2. The types of sanction which the organisation may apply are:
 - Civil – sanctions can be taken to recover money and/or assets which have been fraudulently obtained, including interest and costs.
 - Criminal – the Trust will work in partnership with the police and the Crown Prosecution Service to bring a case to court against an offender. Outcomes, if found guilty, can include fines, a community order or imprisonment and of course, a criminal record.
 - Disciplinary – procedures will be initiated when an employee is suspected of being involved in fraudulent or illegal activity.
- 7.3. Anglian Learning will seek financial redress whenever possible to recover losses to fraud, bribery and corruption. Redress can take the form of confiscation under the Proceeds of Crime Act 2002, compensation orders, a civil order for repayment, or a local agreement between the Trust and the offender. Funds recovered will be returned to the Trust for use as originally intended.

APPENDIX A: Fraud and corruption: what to do and not to do; A desktop guide for Anglian Learning Staff

FRAUD is the dishonest intent to obtain a financial gain from, or cause a financial loss to, a person or party through false representation, failing to disclose information or abuse of position.

BRIBERY is the deliberate use of bribery or payment of benefit-in-kind to influence an individual to use their position in an unreasonable way to help gain advantage for another.

DO

- **note your concerns**

Record details such as your concerns, names, dates, times, details of conversations and possible witnesses. Time, date and sign your notes.

- **retain evidence**

Retain any evidence that may be destroyed, or make a note and advise the Financial Controller.

- **report your suspicion**

Confidentiality will be respected – delays may lead to further financial loss.

DO NOT

- **confront the suspect or convey concerns to anyone other than those as detailed within this policy**

Never attempt to question a suspect yourself; this could alert a fraudster or accuse an innocent person.

- **try to investigate, or contact the police directly**

Never attempt to gather evidence yourself unless it is about to be destroyed; gathering evidence must take into account legal procedures in order for it to be useful. The Financial Controller can conduct an investigation in accordance with legislation.

- **be afraid of raising your concerns**

The Public Interest Disclosure Act 1998 protects employees who have reasonable concerns. You will not suffer discrimination or victimisation by following the correct procedures.

- **Do nothing**

