



WADEBRIDGE SCHOOL

ANTI-THEFT & FRAUD POLICY

APPROVED BY TRUSTEES: (June 2019, Revised October 2019 & December 2019, Approved March 2024)

Summary

This policy and procedure defines the expected conduct of all staff employed at Wadebridge School, whether in paid or voluntary employment, in relation to deterring and/or detecting theft, fraud and corruption, and who to report it to.

Also, reference is made to other School policies where appropriate.

1. Introduction

- 1.1 Wadebridge School is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the School has a responsibility in respect of preventing and detecting fraud. All staff and trustees have a role to play. The School also recognises the role of others in alerting them to areas where there is suspicion of theft or fraud.
- 1.2 Recognising a potential theft or fraud and being able to report it is just as important as the measures to prevent and detect.
- 1.3 It is the duty of all employees and Trustees at Wadebridge School to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the Responsible Officer and Auditors to review the adequacy of the measures taken by the School to test compliance and to draw attention to any weaknesses or omissions.
- 1.4 Any investigation carried out in relation to alleged irregularities is linked to the School's Disciplinary & Dismissals procedure.

2. Definitions

2.1 Fraud

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these "others" are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.

2.2 Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Wadebridge School, its staff or Trustees.

2.3 Gifts and Hospitality

Any gifts, rewards and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared.

The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Therefore, employees' actions should be such that they would not be

embarrassed to explain them to anyone. There is a separate School Policy covering Gifts and Hospitality.

2.4 Money Laundering

This is the process by which criminals disguise the original ownership and control of the proceeds of criminal conduct by making such proceeds to have derived from a legitimate source. Any sudden large receipt of money from unknown or untrusted sources should be questioned.

2.5 Irregularities fall within the following broad categories, the first three of which are criminal offences –

- **Theft** - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession;
- **Fraud** - the intentional distortion of financial statements or other records by persons internal and external to the Academy, which is carried out to conceal the misappropriation of assets or otherwise for gain;
- **Bribery and corruption (Gifts & Hospitality – see Point 5.)**- involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement;
- **Failure to observe**, or breaches of, Scheme of Delegation and Financial Regulations; Academy's Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

2.4 Examples of what could constitute fraud and corruption are -

- theft of cash;
- non-receipt of income;
- substitution of personal cheques for cash;
- travelling and subsistence claims for non-existent journeys/events;
- travelling and subsistence claims inflated;
- manipulating documentation to increase salaries/wages received, e.g. false overtime claims;
- payment of invoices for goods received by an individual rather than the School;
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the School;
- unauthorised borrowing of equipment;
- breaches of confidentiality regarding information;
- failure to declare a direct pecuniary or otherwise conflicting interest;
- concealing a generous gift or reward;
- unfairly influencing the award of a contract;
- creation of false documents;
- deception;
- using position for personal reward.

The above list is not exhaustive and fraud and corruption can take many different paths including online. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Head teacher (Accounting Officer) or the Business Manager.

2.6 Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Head teacher.

3. Policy Statement

- 3.1 This policy and procedure defines Anti-Fraud & Corruption and offers guidance for all staff in the School.
- 3.2 The School aims to be an honest and ethical institution. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts School business. This document sets out the School's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the School's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.
- 3.3 This policy, in line with the School's corporate values of integrity, consistency, impartiality, fairness and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure.
- 3.4 The scope of this procedure extends to all School employees, permanent, voluntary and fixed term.
- 3.5 Time limits specified in this document may be extended by mutual agreement.
- 3.6 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.

4. Roles and Responsibilities

4.1 Staff and Trustees

Wadebridge School has adopted the following measures to demonstrate its commitment to anti-fraud and corruption:

- Trustees meet regularly;
- A requirement for all SLT and trustees to declare prejudicial interests and not contribute to business related to that interest;
- A requirement for SLT and trustees to disclose personal interests;
- All staff and trustees are made aware of the understanding on the acceptance of gifts and hospitality (see separate policy);
- Clear recruitment policies and procedures.

Staff and trustees also have a duty to report another member of staff or trustee whose conduct is reasonably believed to represent a failure to comply with the above.

4.2 Responsible Officer

The Responsible Officer has specific responsibility for reporting the financial arrangements to trustees.

The main duties of the Responsible Officer are to provide the trustees with on-going independent assurance that:

- The financial responsibilities of the trustees are being properly discharged;
- The resources are being managed in an efficient, economical and effective manner;
- Sound systems of financial control are being maintained; and
- Financial considerations are fully taken into account in reaching decisions.

4.3 Business Manager

The Business Manager has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of Wadebridge School.

In respect of fraud it is therefore the responsibility of the Business Manager to ensure internal controls prevent and detect any frauds promptly. This includes:

- Proper procedures and financial systems;
- Effective management of financial records;
- Management of the School's financial position.

In accordance with the Academies Financial handbook cases of fraud in excess of £5,000 must be reported to the ESFA.

4.4 External Audit

The School's Annual Report and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept by the School throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the ESFA.

5. Reporting a Suspected Fraud

- 5.1 All allegations of suspected fraud and irregularities are to be brought to the attention of the Business Manager and also referred to the Head teacher, unless this individual is involved in the irregularity in which case the Chair of Trustees should be informed.

Please refer to the School's Whistleblowing Policy for further guidance.

6. Response to Allegations

- 6.1 The Head teacher will have initial responsibility for co-ordinating the initial response. In doing this he/she will consult with the School Legal / HR advisors regarding potential employment or litigation issues.
- 6.2 The Business Manager and Head teacher will ascertain whether or not the suspicions aroused have substance. In every case, and as soon as possible after the initial investigation, they will pass the matter on to the Chair of FAR. Even if there is no evidence to support the allegation, the matter must be reported.
- 6.3 A working party formed by Trustees will undertake the management of the investigation.
- They will, if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required.
 - They will determine whether the findings, conclusions and any recommendations arising from the preliminary investigation should be reported to the Chair of Trustees.
 - If further investigations are required, they will determine which outside agencies should be involved (police, auditors etc).

- 6.4 The Head teacher is required to notify Trustees 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.
- 6.5 If evidence of fraud is forthcoming then the Chair of Trustees will inform the Department for Education as required by the Funding Agreement and will consider whether or not to refer the matter to the police.

7. Confidentiality and Safeguards

- 7.1 Wadebridge School recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the alleged malpractice. The School will not tolerate harassment or victimisation and will do what it lawfully can to protect an individual when a concern is raised in good faith.
- 7.2 This does not mean that if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted as a result of the concern being reported.
- 7.3 There is a need to ensure that the process is not misused. For further guidance refer to the School Disciplinary, Grievance and Capability policy.

8. Links with other Policies

- 8.1 Trustees are committed to preventing fraud and corruption. To help achieve this objective there is a clear network of systems and procedures in place for the prevention, detection and investigation of fraud and corruption. This Anti-Fraud and Anti-Corruption policy attempts to consolidate those in one document and should be read in conjunction with the following Academy policies:
- Whistle-Blowing Policy
 - Financial Regulations
 - Disciplinary and Dismissal Policy
 - Equal Opportunities Policy
 - Gifts and Hospitality Policy