Sunnyfields Primary School

Strong Roots, Bright Futures

Anti-Fraud, Bribery and Corruption Policy

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1. Anti-Fraud, Bribery and Corruption Policy

1. Introduction

1.1. This policy has been based on Doncaster Council's Anti-Fraud, Bribery and Corruption Framework.

1.2. This document sets out the school's policy in preventing, detecting and where required dealing with identified or suspected fraud, bribery and corruption, and provides the procedure on the reporting lines within the school for such concerns to be raised.

1.3. Fraud and corruption are a constant threat to public services, including schools. It can be committed internally or externally against the school and can devastate budgets and has an adverse impact on outcomes for the school as this is money that then cannot be used for the good of the pupils is serves. Fraudsters are constantly revising and sharpening their techniques and schools can often be seen as easy targets for this kind of crime.

1.4. Fraud is sometimes seen as a victimless crime, but this is never the case. Fraud against schools pushes up costs and reduces the amount of spending power available to provide facilities and opportunities for their children. The school takes its responsibilities to protect the public purse very seriously and is committed to the highest standards of openness and accountability to ensure the proper use and protection of public funds and assets.

1.5. The school will not, therefore, tolerate fraud, bribery or corruption in any area of school activity and will take all necessary steps to prevent fraud (where possible), investigate fraud where it is detected or reported and pursue appropriate sanctions against those involved in fraudulent or corrupt activities. Our approach to this is based on the Local Government Fraud Strategy: Fighting Fraud and Corruption Locally and is based on 5 key themes.



2. Our aims

1.6. This Anti-Fraud, Bribery and Corruption Policy and accompanying documents, intend to set out the school's stance on fraud, corruption or other dishonest acts and reinforce an open and honest culture. The school is committed to the highest possible standards of openness, probity and accountability. We expect that Governors, the Headteacher and employees at all levels will protect the school and its resources and lead by example, ensuring high standards of personal conduct and adherence to the school's policies, procedures and rules.

1.7. The school expects the same level of honesty from its partners, contractors, suppliers and the public in all of its interactions.

1.8. Specifically, this policy and associated documents aim to:

- promote a culture of honesty, an anti-fraud culture,
- define and explain the roles of key parties,
- promote the prevention of fraud and corruption,

- aid the detection of fraud and corruption,
- ensure the effective investigation in all cases where suspected fraud or corruption has occurred,
- explain what we will do if we identify any cases of fraud and corruption and what action we will take.

1.9. This policy and associated documents specifically apply to:

- Governors,
- employees,
- agency staff,
- contractors,
- consultants,
- suppliers, and
- volunteers acting on behalf of the school.

3. What are Fraud, Theft, Bribery

Fraud

1.10. The Fraud Act 2006 came into force on 15th January 2007. The Act created a single offence of fraud and defined this in three classes:

- False representation.
- Failure to disclose information where there is a legal duty to do so.
- Abuse of position.

1.11. Each of the above (1.10) has a slightly different fraud definition. The 3 main definitions are given below as defined by the Fraud Act 2006.

Fraud by False Representation
'A person is guilty of fraud by false representation if they dishonestly make a false representation and intend by making the representation, to make a gain for himself or another, or to cause loss to another, or to expose another to the risk of a loss'

Fraud by Failing to Disclose Information
'A person is guilty of fraud by failing to disclose information if he dishonestly fails to disclose to another person information which he is under a legal duty to disclose and intends by failing to disclose the information to make a gain for himself or another or to cause loss to another or expose another to a risk of loss'

Fraud by Abuse of Position

'A person is guilty of fraud by abuse of position if he occupies a position in which he is expected to safeguard, or not act against, the financial interest of another person, dishonestly abuses that position and intends by doing so to make a gain for himself or another, or to cause loss to another, or to expose another to a risk of a loss'.

1.12. Put simply, fraud offences are a dishonest act where an individual deliberately does something dishonest or abuses their position with the intent of gaining a benefit / advantage for themselves or to cause someone else a disadvantage. Benefits can be cash or the receipt of goods and services.

1.13. Some examples of fraud include:

- Dishonest completion of expense or mileage claim forms.
- Dishonest awards of contracts to family or friends.
- Dishonest manipulation of performance information or targets to award pay increments or other incentives etc.
- Falsification or fabrication of records to disguise theft of school assets and cash.

Theft

1.14. Fraud is different to theft, which is defined in the 1968 Theft Act as:
`A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it'.

1.15. Put simply, theft offences are again a dishonesty offence where an individual deliberately and dishonestly takes something (this can be something physical such as cash or an item or an intellectual property item such as an idea or design), that is not theirs to take and uses it for their own purposes without permission.

Examples of theft include:

- The stealing of assets / goods / stocks,
- Abuse of school assets for personal use,
- Misuse of grants and school funds for purposes other than they were made available,
- Theft of cash or equipment.

Bribery

1.16. Bribery is defined in the Bribery Act 2010. Broadly, the Act defines bribery as *"giving or receiving a financial or other advantage in connection with the "improper performance" of a position of trust, or a function that is expected to be performed impartially or in good faith".*

1.17. Put simply, bribery is the offering or acceptance of an incentive to do something that you know that you shouldn't or not do something that you know you should. Bribery does not have to involve cash, or an actual payment exchanging hands and can take many forms such as a gift, lavish treatment during a business trip or tickets to an event.

1.18. The act created 4 main bribery offences

- Bribing another person
- Requesting or accepting a bribe
- Bribing a foreign official
- Failure of a commercial organisation to prevent bribery

1.19. Whilst the Council (including the school) is not normally considered to be a "commercial organisation", the term is used to describe any organisation in the UK that engages in commercial activities regardless of whether it pursues charitable, education aims or purely public functions. For the purposes of applying the Bribery Act 2010, the Council and therefore the school is treated as a commercial organisation and, therefore, needs to take appropriate steps, including the provision of appropriate procedures, to prevent bribery taking place.

1.20. Examples of bribery would include: the offering or acceptance, by any Council official or representative, of any incentive for them to do something that they should not, such as make a decision contrary to policies or procedures, disclose information that they should not or provide or deny services contrary to policies or entitlements. This could be offering tickets to a football match to gain advantage or information on the awarding of a contract but there are many other possibilities.

1.21. Prior to the Fraud and Bribery Acts, the term 'corruption' was used to describe fraudulent acts and bribes. This term is now used collectively to refer to dishonest acts covered by the outlined acts.

4. Anti-Fraud, Bribery and Corruption Framework

4.1. The School's Anti-Fraud, Bribery and Corruption Policy and Strategy form the school's Anti-Fraud, Bribery and Corruption Framework. The Framework is a series of inter-related actions and procedures designed to prevent and detect fraud, bribery or corruption and to take robust action where it is suspected.

4.2. The school is committed to the continuous development of the Framework to ensure that it remains up to date and valid.

4.3. The Policy, Strategy and Framework all form part of the school's wider governance arrangements that are designed to ensure the school conducts its business effectively and properly, including safeguarding its resources and effectively meeting its responsibility for the safe stewardship of public money.

5. Expectations

5.1 The school expects all Governors, employees and those acting as its agents to conduct themselves in accordance with the seven principles of public life. These are defined by the Committee for Standards on Public Life and were revised in January 2013 but were first published by the Nolan Committee in 1995.

5.2 The principles of public life apply to anyone who works as a public officeholder. This includes all those who are elected or appointed to public office, nationally or locally, and all people appointed to work in the civil service, local government, the police, courts and probation services, non-departmental public bodies, in health, education and social and care services. All public office holders are both servants of the public and stewards of public resources. These principles also apply to those in other services delivering public services. These principles are as follows:

- **Selflessness** -
  Holders of public office should act solely in terms of the public interest
- **Integrity** -
  Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions to gain financial of other material benefits for themselves, their family or their friends. They must declare and resolve any interests and relationships.
- **Objectivity** -
  Holders of public office must act and take decisions impartially, fairly

and on merit, using the best evidence and without discrimination of bias.

- **Accountability** -
  Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
- **Openness** –
  Holder of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
- **Honesty** –
  Holders of public office should be truthful.
- **Leadership** -
  Holders of public office should exhibit these principals in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

5.3 The school requires Governors and employees at all levels to lead by example in adhering to legal requirements, financial procedure rules, contract procedure rules, codes of conduct, and prescribed procedures and practices.

5.4 The school requires Governors, the Headteacher and School Business Manager (or equivalent) to design and operate systems and procedures that will minimise losses due to fraud, bribery, and other dishonest action. The Governing Body should be aware of these systems and procedures and ensure that they are operating as expected.

5.5 The school expects Governors, Headteacher and employees to be alert to the possibility of fraud, bribery and corruption in all their dealings and report suspicious activity via the Whistleblowing Procedures.

5.6 The school will not tolerate fraud. Employees found to be defrauding the school face dismissal under the disciplinary process. Employees and any other parties defrauding the school e.g., suppliers or contractors will have their cases referred to the Police wherever this is in the public interest.

6. Responsibility for this document

6.1. The Governing Body has overall responsibility for the maintenance and operation of this policy and associated documents.

7. Review

7.1. The school maintains a continuous overview of its arrangements for managing the risk of fraud. A regular review of the Policy and Strategy is carried out and the documents are revised as appropriate to reflect any key changes and to incorporate current best practice.

7.2. In assessing the effectiveness of its arrangements, the school will consider the extent to which:

- key personnel are trained in detecting and investigating fraud (or how they have access to such resources if needed – including using those of the local authority where needed),
- fraud risks and new areas of fraud – fraud is an ever-developing risk and arrangements need to continually evolve to maintain a robust response.
- there are identified incidents of fraud and corruption.
- action is taken against perpetrators and attempts to recover losses.
- the school responds to identified weaknesses in its systems and controls.
- developments in technology affect the school's ability prevent and to detect fraud.

7.3. The school will take advice from Internal Audit Services should it feel that its arrangements would benefit from review or additional advice to make sure that they are robust.

2. Anti-Fraud, Bribery, and Corruption Strategy

1. Introduction

1.1. The Strategy describes the school's approach to minimising the risk of fraud and dealing with any identified or suspected instances of fraud and corruption. The key objectives of the Strategy are to enable the school to reduce the opportunity for fraud and to create a culture where fraud is unacceptable.

1.2. This strategy is based on and takes into account the local government fraud strategy, "Fighting Fraud and Corruption Locally".

1.3. The school has limited skills and resources in respect of counter fraud arrangements and fraud investigation. It will take appropriate steps to ensure staff are trained in fraud awareness and that internal controls and checks are properly designed to prevent fraud where possible and will use advice from other parties where needed to assist in the investigation of any issues.

2. Key elements



3. Key elements – Govern

3.1 The anti-fraud and corruption framework is challenged/approved by the Governing Body. It sets out the school's commitment to maintaining an antifraud culture and it is supported by senior management. This framework is part of the wider governance framework which includes other elements such as the management of declarations of gifts and hospitality and conflict of interests, whistle blowing and the codes of conduct for Governors and officers. Collectively they set out how the school governs itself in this respect and how it intends to manage issues or non-compliance.

4. Key elements – Acknowledge

4.1. Anti-Fraud, Bribery and Corruption Policy and Strategy are just part of the wider governance framework which includes other key policies such as the Code of Conduct, financial and contract procedure rules, whistleblowing policies and procedures for its day-to-day operations. Collectively, these are designed to prevent fraud where possible and detect it. Assistance will be sought from Internal Audit where appropriate.

4.2. Recognising that fraud exists is key to tackling fraud and corruption in any organisation. Fraud is an ever-evolving problem. It can range from a simple theft, con or scam to complex fraud affecting financial statements involving many companies and transactions. Fraudulent acts now make more and more use of new technologies and technological changes are always at risk of being exploited by fraudsters.

4.3. The school acknowledges its responsibility for combatting fraud and corruption from both within and external to the organisation. Governors must give clear support to the school's arrangements and challenge their appropriateness. The school's senior management team must provide strong leadership by advocating the school's arrangements and supporting strong action when these are ignored. There is a strong correlation / relationship between good governance and good counter fraud operations.

5. Key elements – Prevent

5.1. The school's Headteacher and senior management team must provide strong leadership by advocating the school's arrangements and supporting strong action when these are ignored.

5.2. The Governing Body and Headteacher are responsible for ensuring there are strong and effective arrangements in place for managing the risk of fraud and ensuring the school's interests are safeguarded, including its reputation.

5.3. The school has adopted "School's Financial Regulations" and all Governors and employees are required to act in accordance with these rules and requirements when carrying out their duties.

5.4. The school aims to have in place efficient and effective systems of control that as far as possible prevent potential fraudsters from exploiting weaknesses. The prime responsibility for maintaining such systems lies with the Headteacher and senior management. Support is given by the Council's Internal Audit Team, which provide an independent appraisal of the integrity of all internal control systems.

5.5. Key internal procedural and control initiatives in place within the school to prevent fraud include: -

- an effective Anti-Fraud, Bribery and Corruption Policy and Strategy, that maintains a culture in which we will not tolerate fraud, bribery or corruption.
- a strong constitution and high-level scheme of delegation.
- compliance by Governors and employees with respective codes of conduct.
- a Register of Interests to enable Governors and employees to record any financial or non-financial interests that may bring about conflict with the school's interests.
- a Register of Gifts and Hospitality to enable employees and Governors to record gifts and hospitality either received, or offered and declined, from the school's contractors and suppliers.
- suitable and enforced School's Financial Regulations and Contract Procedure Rules.
- robust recruitment and selection procedures.
- DBS (Disclosure and Barring Service checks) and employee vetting procedures (where applicable).
- robust internal control environments designed and implemented by business managers and challenged through Internal Audit arrangements and where appropriate by Governor review.

5.6. Deterring fraud is a large part of fraud prevention. The school is committed to taking all viable steps to prevent, deter, detect and remedy instances of fraud and corruption whether the threat is internal to the organisation or external to it. Key to this is the development and maintenance of an anti-fraud culture. Key anti-fraud / deterrent measures include:

- clear and active disciplinary and grievance arrangements.
- publicising the anti-fraud message on claim forms, the website and on other interactions with the staff and public.
- a commitment to pursue sanctions against those who commit fraud, bribery and corruption through an agreed prosecutions and civil recovery policy and use of internal disciplinary arrangements.
- anti-fraud and corruption training for finance staff and senior staff.
- awareness of fraud risks.
- confidential reporting (Whistleblowing) procedures.

5.7. In addition to the above, proactive fraud detection and assurance activities both increase fraud awareness and overall fraud detection levels. The primary responsibility for internal control activities lies with the school; however, there are other proactive initiatives that help to control these risks. Examples include:

- periodic checks on systems, processes and areas by Internal Audit as part of their statutory role.
- provision of advice services by Internal Audit Services, Financial Management and Legal Services.

6. Key elements – Pursue

Investigate and apply sanctions

6.1. Pursuing suspected fraud and error is also a key factor in the success of counter fraud activities across any organisation. The school may never experience fraud, but this can never be guaranteed and whilst the school does not have sufficiently trained staff to undertake fraud investigations itself, it has access to those of the local authority to assist where necessary and will support the investigation of fraud and irregularities and support recommended prosecutions (where available).

6.2. Details on how to refer suspected frauds for investigation can be found in the Whistleblowing Policy for schools. These are available on the Council's website. A dedicated fraud hotline is also maintained, and referrals can be made to Internal Audit Services by calling the hotline on 01302 862931.

Wherever a whistleblow is received that alleges fraud or corruption, Internal Audit Services will be informed.

6.3. Where a case referred to the Police involves an employee, the case will be pursued on a parallel basis wherever possible. (This is where a criminal case is progressed alongside an internal disciplinary or civil case). Internal Audit Services will work with the Police to progress any criminal case and will work with the school's human resources support as necessary.

6.4. After any investigation, changes to the control environment are always considered to limit any further fraud exposures or to improve detection measures. These actions will be monitored by both Internal Audit Services and the school's Governing body to ensure that any necessary improvements are made to prevent any further frauds occurring (where possible).

7. Key elements – Protect

7.1. The school endeavours wherever possible to protect itself from fraud by designing its policies and operational procedures to include appropriate internal controls to prevent and detect fraud.

7.2. Counter fraud training is provided to staff where appropriate.

8. Roles and responsibilities

8.1. Throughout this framework, reference has been made to the various roles and responsibilities of individuals or services. For reference, these responsibilities are summarised below.

8.2. <u>General responsibilities (all persons)</u>

- To report suspected concerns or irregularities through the arrangements in the school's Whistleblowing Policy.
- To uphold a positive anti-fraud, bribery and corruption culture.
- To undertake anti-fraud training as adopted by the school.
- To comply with the school's Code of Conduct together with any additional code relating to their professional qualifications.
- To act in accordance with School Financial Regulations and Contract Procedure Rules.
- To declare offers of gifts and hospitality received (whether accepted or rejected) or offered so that any potential conflicts can be managed.
- To make annual declarations of interest to enable the school to effectively manage situations where a conflict of interest may occur.

8.3. Business Manager responsibilities

- To assist in designing and applying controls in the school as appropriate to prevent and detect fraud and corruption.
- To deal with conflicts of interest raised by their staff in an appropriate and responsible way.
- To ensure all their staff are adequately trained on procedures and controls to be complied with.
- To ensure proper procedures are being followed.

8.4. Headteacher responsibilities

- To have overall accountability for the effectiveness of the school's arrangements for countering fraud, bribery, corruption, and theft.
- To ensure that there are mechanisms in place to assess the risk of fraud, corruption, theft or bribery and to reduce these risks by implementing robust internal controls and monitoring these controls.
- To respond to whistleblowers as required.
- To follow prescribed recruitment procedures aimed at recruiting high quality and honest staff.
- To ensure that all suspected financial irregularities or financial impropriety brought to their attention are reported to Internal Audit Services promptly and in accordance with this policy and that action is identified to improve controls and reduce the risk of recurrence.
- To assist those charged with the investigation of a concern and provide evidence to support any investigation or to investigate concerns, where agreed, using the school's disciplinary procedures where the outcome of an investigation indicates improper behaviour.
- To promote employee awareness.

8.5. Governing Body responsibilities

- To be responsible for the overall governance arrangements of the school.
- To promote an organisational culture that accords with the principles of public life.
- Keep up to date with relevant legislation and responsibilities related to fraud, bribery and corruption.
- To have oversight of the anti-fraud and corruption arrangements including the strategy, policies and any associated guidance.

- Review, consider, approve and monitor the strategy and consider the adequacy and effectiveness of the arrangements for Anti-fraud, Bribery, Corruption and Whistleblowing.
- To challenge the arrangements of the school where necessary to ensure that they are robust and are being properly followed.
- Participate in relevant reviews, disciplinary hearings or appeals as required.

8.6. Monitoring Officer responsibilities (Assistant Director of Legal and Democratic Services at City of Doncaster Council)

- To advise on legal proceedings where there have been legal breaches.
- To advise on the recovery of assets and losses where appropriate.

8.7. Assistant Director of Human Resources responsibilities (this may be provided by the Council OR by the school's chosen source)

- To develop vetting and barring procedures which are intended to deliver high quality personnel with suitable levels of integrity into the school's employment.
- To provide advice to employees wishing to raise concerns.
- To advise as required and to contribute to decisions with regards to suspension and disciplinary proceedings.

8.8. Internal Audit responsibilities

- To support schools in preventing and detecting fraud, bribery and corruption.
- To provide assurance on the appropriateness and effectiveness of systems and procedures and compliance with them.
- To investigate serious suspected financial irregularity and will liaise with the school and Governing Body to recommend changes in procedures to prevent further losses to the authority.
- To consult with the Police or refer an investigation to them, as appropriate.

3. FRAUD RESPONSE PLAN

1. Purpose

1.1. This document sets out, in simple terms, what needs to happen if a suspicion of fraud or an actual instance of fraud is uncovered. (Including those suspicions raised through whilsteblowing activities). It aims to ensure that any case can be properly investigated, and appropriate action taken and aims to protect the school and the investigation itself by ensuring that evidence is preserved and is properly dealt with.

2. What to do if you suspect fraud

2.1. If you suspect fraud or wrongdoing, you should follow the instructions contained within the school's Whistleblowing Policy to raise your concern. After the concern is raised, a decision will be made about who is best placed and has the right skills to investigate any concern. Advice will be sought from a competent party such as those within Internal Audit Services before any action is taken.

2.2. Governors and the Headteacher have a duty to inform Internal Audit of any potential fraud, bribes, corruption, or other suspected irregularities.

2.3. The Headteacher will ensure that a log is maintained of all reported incidents at the school.

2.4. It is important that you don't:

- try to investigate any concerns yourself.
- discuss your concerns outside of the routes in the Whistleblowing Policy.
- confront anyone, whether an employee or not, about your suspicions.
- ignore your concerns.

2.5. This is because:

- you may alert those you suspect to a potential investigation.
- evidence could be destroyed.
- evidence could be compromised and may not be usable in any investigation or prosecution if it has been interfered with.
- school relationships between employees, suppliers or partner agencies could be damaged.
- the school's reputation could be damaged unnecessarily.

3. The investigation

3.1. Any investigation should be led by a competent individual and for Doncaster Schools, this is achieved using resources from Internal Audit Services. The school should involve the auditors at the first point of suspicion, who will then work with the school to investigate the issue as appropriate. The Governing Body will be informed after background works to verify whether there is an actual issue to investigate have been completed.

3.2. Communications between relevant parties (including Internal Audit, the Governing Body and Human Resources) will be maintained throughout the process as appropriate. These will be implemented on a case-by-case basis.

3.3. At the end of the investigation, actions to improve any processes that can be approved will be raised and agreed and a way forward (including details of whether any action should be taken either internally or externally against an individual), will be agreed between all parties. Action will be taken (internally or externally) against any party where fraud can be proved to protect the public purse.

History of changes

Date	Details of changes/update

Appendix A – Contact Information

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