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the **enquire**
learning trust

Fraud Policy



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1. Policy Statement

The Trust is committed to the prevention of fraud, bribery and corruption and the promotion of an anti-fraud culture.

The culture of the Trust is one 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 the Trust 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 Trustees, Directors, Academy Improvement Committee 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 the Trust that it will endeavour to take all possible steps to prevent and eliminate fraud and corruption. It identifies a clear path for everyone that is associated with the Trust to report any suspicions of fraud and corruption without any fear of discrimination

2. Definitions of Theft, Fraud, Bribery and Corruption:

Fraud

The Fraud Act 2006 came into force on 15th January 2007. It repeals the deception offences enshrined in the 1968 and 1978 Theft Acts and replaces them with a single offence of fraud which can be committed in three separate ways:

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

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"

Theft

Theft is defined in the 1968 Theft Act:

“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”.

Bribery

The Bribery Act 2010 came into force on 1st July 2011 and provides a more effective legal framework to combat bribery in the public and private sectors.

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,
- Creates 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.

Corruption

The Trust defines the term "corruption" as:

“The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers.”

3. 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 employee 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:

- Implementing and maintaining adequate systems of internal control to prevent and detect fraud;
- Monitoring compliance with internal controls and agreed trust 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 Director of Finance of any alleged financial irregularities;
- 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 known or suspected fraud;
- Complying with the Trust and Academy policies and procedures;
- Declaring any interests or offers of gifts or hospitality which are in any way related to the performance of their duties.

4. 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 the Trust website.

NB: Staff and AIC members should not attempt to investigate any fraud themselves - Please refer to Fraud Response Plan below:

5. 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 the Chair of the Academy Improvement Committee if this is not appropriate.

The Chair of the Academy Improvement Committee 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)

The investigation will be conducted in accordance with legislation and in conjunction with guidance from the Trust's Human Resources Director.

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 Audit and Risk and Finance Committee and advising them how these weakness have been addressed to prevent future irregularities;
- Seeking compensation for all losses incurred.