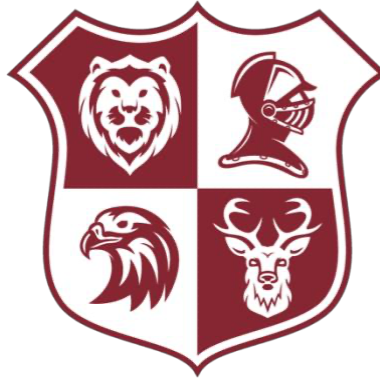


## Anti-Fraud and Anti-Corruption Policy



STATUTORY / NON-STATUTORY	NON-STATUTORY
MEMBER OF STAFF RESPONSIBLE	Chief Financial Officer and Accounting Officer
DATE APPROVED BY HEAD/SLT	March 2023
GOVERNING BODY OR COMMITTEE RESPONSIBLE	Finance, Audit and Risk
DATE OF FULL GOVERNING BODY APPROVAL	March 2023
REVISION DUE DATE	March 2025

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## 1. Introduction

Noadswood Academy Trust is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the Academy has a responsibility in respect of preventing and detecting fraud. All staff and Trustees have a role to play. The Academy also recognises the role of others in alerting them to areas where there is suspicion of fraud.

Recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect.

It is the duty of all employees and Trustees at Noadswood to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the Internal Scrutineer and Auditors to review the adequacy of the measures taken by the Academy to test compliance and to draw attention to any weaknesses or omissions.

Any investigation carried out in relation to alleged irregularities is linked to the Academy's disciplinary & dismissals procedure.

## 2. Policy Statement

This policy and procedure define Anti-Fraud and Corruption and offers guidance for all staff in the Academy.

The Academy 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 Academy business. This document sets out the Academy'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 Academy'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.

This policy, in line with the Academy'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.

The scope of this procedure extends to all Academy employees, permanent, voluntary and fixed term.

Time limits specified in this document may be extended by mutual agreement.

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 Headteacher or if it relates to them the Chair of the Finance, Audit and Risk Committee.

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.

## 3. Roles and Responsibilities

## **Staff and Trustees**

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

- Finance, Audit and Risk Committee, General Purposes Committee and School Improvement Committee meet regularly;
- A requirement for all staff and Trustees to declare prejudicial interests and not contribute to business related to that interest;
- A requirement for staff and Trustees to disclose personal interests and to operate according to the Academy Trust Handbook Related Parties Guidance;
- All staff and Trustees are made aware of the understanding on the acceptance of gifts and hospitality (see gift and hospitality policy);
- Clear recruitment policies and procedures (see recruitment and safer recruitment policies).
- Anti-fraud awareness training to enable the business support function to identify potential fraudulent activities.

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.

## **Internal Scrutineer**

The Internal Scrutineer has specific responsibility for overseeing the financial arrangements on behalf of the Trustees.

The main duties of the Internal Scrutineer 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.

## **Chief Financial Officer**

The Chief Financial Officer has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of Noadswood Academy, reporting on this regularly to the Accounting Officer and to the Board of Trustees

In respect of fraud it is therefore the responsibility of the Chief Financial Officer 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 Academy's financial position;
- Anti-fraud awareness training

## **External Audit**

The Academy'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 Academy 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 Department of Education.

#### **4. Reporting a Suspected Fraud**

All allegations of suspected fraud and irregularities are to be brought to the attention of the Chief Financial Officer and also referred to the Accounting Officer, unless these individuals are involved in the irregularity in which case the Chair of Trustees should be informed.

Please refer to the Academy Whistleblowing Policy for further guidance.

#### **5. Response to Allegations**

The Accounting Officer will have initial responsibility for co-ordinating the initial response. In doing this he/she will consult with the Human Resource advisors regarding potential employment issues. The Accounting Officer will also seek legal advice from the Academy's solicitors on both employment and litigation issues before taking any further action.

The Chief Financial Officer and the Accounting Officer 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 the Finance, Audit and Risk Committee. Even if there is no evidence to support the allegation, the matter must be reported.

This committee 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).

The Accounting Officer is required to notify the Board of 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.

If evidence of fraud is forthcoming then the 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.

#### **6. Confidentiality and Safeguards**

Noadswood 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 Academy 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.

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.

There is a need to ensure that the process is not misused. For further guidance refer to the Academy Whistleblowing, Grievance and Capability policy.

## 7. Links with other Policies

The Trust Board is 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 Manual
- Equal Opportunities Policy
- Gifts and Hospitality Policy
- Grievance Policy
- Capability Policy
- Recruitment Policy
- Safer Recruitment Policy