

**Policy No: 43 Anti-Fraud, Bribery and Corruption Policy**

**January 2024**

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# **Policy Statement**

All schools must have a robust system of controls to safeguard themselves against fraud, bribery or improper use of public money and assets.

St Anthony’s School is committed to the prevention of fraud, bribery and corruption and the promotion of an anti-fraud, bribery and corruption culture.

St Anthony’s School takes a risk-based approach to fraud, bribery and corruption and requires all staff, governors and volunteers to act honestly and with integrity at all times, and to report all suspicions of fraud or financial wrongdoing.

St Anthony’s School will investigate all instances of actual, attempted or suspected fraud, bribery and corruption and will seek to recover any losses and pursue appropriate sanctions against the perpetrators. This may include criminal prosecution, disciplinary action, legal proceedings and professional sanctions.

This policy applies to all staff (full time, part time, temporary and casual), consultants, volunteers and the school’s Governing Body

# **Definition of Fraud**

Fraud is deception carried out in order to gain an unfair advantage or to disadvantage another. It may involve the misuse of funds or other resources, or the supply of false information.

Examples might include:

* Creating fake invoices for goods and services and paying the money into a personal account
* Use of the school’s purchase card to make personal purchases.
* Submitting false claims for sickness or expenses.
* Using school equipment and resources in order to run a personal business

Individuals caught committing fraud can be prosecuted under the [Fraud Act 2006](http://www.legislation.gov.uk/ukpga/2006/35/section/1) if they make a false representation, fail to disclose information or abuse their position.

# **Definition of Bribery and Corruption**

St Anthony’s defines corruption as the abuse of entrusted power for private gain; involving the offering, giving or soliciting of an inducement or reward which may influence a person to perform a function or activity improperly. This may involve:

* The offence of bribing another person;
* The offence of being bribed;
* Bribery of a foreign public official;
* A corporate offence of failure to prevent bribery.

Other forms of corruption include:

* Cronyism or nepotism, where someone in public office exploits their authority to provide a job or favour to a friend, associate or family member;
* Collusion, where a secret agreement between parties, in the public and/ or private sector conspire to commit actions aimed to deceive or commit fraud;
* Conflict of interests, where someone in a public office faces a conflict between the duties and demands of one or more positions that they hold and their private lives;
* Gifts and Hospitality, the provisions of gifts, entertainment or other hospitality that could affect or perceived to affect the outcome of business transactions and are not reasonable and bona fide;
* Lobbying, any activity carried out by companies, associations, organisations and individuals to influence a government or institution’s policies and decisions in favour, cause or outcome.

# **Key Responsibilities**

The Governing Body are responsible for:

* Overseeing the financial performance of the school, including its assets, making sure the school’s money is well spent and measures are in place to prevent losses or misuse, including arrangements for preventing and detecting fraud.
* Obtaining assurances (including independent assurance) the schools’ policies and procedures are being adhered to, in particular around financial policies / procedures and cyber security
* Reviewing the schools fraud, bribery and corruption risk assessment.

The Head Teacher is responsible for:

* Developing, implementing and maintaining adequate systems of internal control that prevent and detect fraud.
* Testing the system of internal control and seeking independent assurance when appropriate.
* Regularly reviewing the school’s anti-fraud, bribery and corruption policy and compliance with it to ensure it remains effective and relevant to the needs of the school.
* Reporting compliance with the policy on at least an annual basis to the Governing Body.
* Reporting allegations of actual, attempted or suspected fraud to the Full Governing Body and Kent County Council’s Section 151 Officer via internal.audit@kent.gov.uk
* Ensuring all allegations of fraud are investigated appropriately, in compliance with relevant policies, procedures and legislation and commencing disciplinary and/or legal action where appropriate.
* Maintaining and reporting the fraud, bribery and corruption risks to the governing body and staff.
* Ensuring relevant staff are provided financial control and fraud awareness training (including whistle blowing and cyber security).

Staff are responsible for:

* Familiarising themselves with the types of fraud, bribery and corruption risks that might affect the school.
* Ensuing they adhere to the agreed policies and procedures, thereby protecting the school’s reputation and assets from fraud.
* Reporting allegations of actual, attempted or suspected fraud to the Head Teacher, and/or the Governing Body and/or Kent County Council’s Section 151 Officer.
* Assisting in the investigation of suspected fraud when requested to do so, for example by providing witness statements.

# **The Seven Principles of Public Life**

1. *Selflessness* – Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family or their friends.
2. *Integrity* – Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.
3. *Objectivity* – In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.
4. *Accountability* – Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.
5. *Openness* – Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.
6. *Honesty* – Holders of public office should promote and support these principles by leadership and example.

# **Reporting Suspicions**

The Governing Body and staff are an important element in the school’s stance on fraud and are required to raise any concerns that they may have. The Head Teacher and Governors will deal with any financial irregularities robustly.

Staff should immediately report any concerns about actual, attempted or suspected fraud to the Head Teacher. However, if the concerns relate to the Head Teacher, staff should report their concerns to the Chair of Governors.

Under no circumstances should staff investigate the matter themselves.

Members of staff, including the Head Teacher and/or Governors should seek advice about how to deal with an allegation of fraud, and report the matter to Kent County Council Whistleblowing helpline which is operated by Internal Audit. Alternatively, staff can email Kent County Council’s Internal Audit team.

The Public Interest Disclosure Act 1998 protects employees who raise concerns about certain matters of public interest in good faith. Staff can obtain free independent advice from the charity Protect by following <https://protect-advice.org.uk/>

A copy of the school’s Whistleblowing Policycan be found with all other policies in the School Policies Folder in the staff shared area or a paper copy can be obtained from the headteacher.

**Contact Details**

**Telephone:** Kent County Council Whistleblowing Helpline **03000 414 500**

**Email:** internal.audit@kent.gov.uk

# **Fraud, Bribery and Corruption Response Plan**

St Anthony’s School has established guidelines for senior staff and the Governing Body on the immediate actions to be taken in the event of a fraud being discovered or suspected. It covers how and when to seek professional advice, securing evidence and preventing further losses (see Appendix 1).

It is important that allegations of actual, attempted and suspected fraud aren’t ignored. Even seemingly insignificant concerns may later reveal a larger, previously unknown problem.

**Step 1. Report**

The first step to make if you suspected fraud or financial wrongdoing is to contact the Counter Fraud Team, in Internal Audit at Kent County Council. They are responsible for the investigation of fraud and financial irregularities that occur against Kent County Council and Schools.

They will listen to your concerns and advise on the best course of action to take in order to minimise the risk of the suspect being tipped off and destroying the evidence.

You can report the concerns by;

* Email; internal.audit@kent.gov.uk
* Phone: 03000 414 500
* Online: [Fraud Reporting](https://www.kent.gov.uk/about-the-council/finance-and-budget/spending/fraud-prevention)

**Step 2. Securing Evidence**

You may be asked to provide a witness statement so ensure that any concerns are recorded fully. Whenever possible keep written notes that cover:

* Names, addresses and dates of birth.
* Descriptions (height, build, hair colour, ethnicity, clothing, distinctive features)
* Dates and times of key events.
* Vehicle registration numbers and descriptions.
* Details of any conversations had or overheard.
* Details of any actions or incidents that were observed.
* Telephone numbers
* Company and/or business details

Never remove any physical evidence such as original invoices, receipts, letters, cheques and application forms unless you have sought advice from the Counter Fraud Team as this could alert the suspect and tip them off.

Under no circumstances discuss the matter with colleagues as this could be discussed with the suspect.

If an investigation is undertaken without following the appropriate policies, procedures and legislation, or if individuals are accused without sufficient evidence, it may lead to the perpetrators avoiding a disciplinary, criminal or civil sanction.

**Step 3. Preventing Further Losses**

It is important to minimise any additional losses. For example, if the allegations concern the theft or loss or banking passwords, PIN’s or similar credentials notify the bank immediately.

Equally, if the losses relate to a weak process, for example cash is routinely kept unsecured in a drawer, ensure that the process is changed, at least temporarily, until more permanent and improved processes can be implemented.

Support for Witnesses

Members of staff, Governors and the public may be feeling vulnerable before, during and after they have brought an allegation of fraud to the attention of the school.

Reassure witnesses that they have acted appropriately by raising their concerns. Members of staff should be provided with a copy of the **Whistleblowing Policy** and reminded that the school does not tolerate reprisals, victimisation or harassment and will take all reasonable action to protect them.

In addition, the school will take steps to minimise any difficulties members of staff may experience as a result of raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings, the school will advise or arrange for them to receive advice and support about the process being followed

**Fraud Risk Assessment**

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| --- | --- | --- | --- | --- | --- | --- |
| Risk Type | Cause or Source of the risk | Risk Event | Consequence | Overall Risk Owner (accountable manager) | Controls in place | Control Owner(s) |
| Corporate Card  | **Staff Misuse**  | There is a risk that staff issued with a Corporate Card will use the card for personal purchases | **Financial Reputational**  | **SBM** | **Staff are only able to use the card for certain types of transactions, statements are reconciled monthly receipts/invoices are checked** | **HT/SBM** |
| Cyber Security  | **Email**  | There is a risk a member of staff will open an email with document malware/ ransomware  | **Financial** **Operational** **Safeguarding** | **IT Manager** | **Staff are regularly reminded not to open emails from unexpected sources** | **HT/IT Manager** |
| Cyber Security  | **Spear-phishing****Smishing** | There is a risk a member of staff will respond to targeted communication trying to obtain money or data from the school.  | **Financial** **Operational** **Safeguarding**  | **IT Manager** | **Yes- staff are made aware to only open emails from known suppliers** | **HT/ IT Manager** |
| Procurement | **Intercepted invoices**  | There is a risk that invoices received via email for suppliers are intercepted and bank account details changed.  | **Financial loss** | **SBM** | **We use a KCC recommended provider to hosts our email service which has rules in place to mitigate risk.** | **HT/SBM** |
| Procurement  | **Bribery/ Corruption** | There is a risk that contracts are awarded to friends/ family members. Which could cost the school more, or the job may not be completed to a good standard.  | **Reputational** |  | **Staff are asked to declare any business interests annually and expected to inform SLT of any changes during the year.** | **HT** |
| Recruitment  | **Nepotism** | There is a risk that senior members of staff recruit family members or friends. The best person for the job might not be recruited with the correct qualifications.  | **Reputational**  | **HT** | **Transparent and robust recruitment processes are in place. Staff trained in safer recruitment on each interview panel.** | **HT/SLT/Governors** |
| Recruitment  | **CV/ Job Application**  | There is a risk a person may fail to declare or enter information that is untrue or misleading on the CV/job application | **Safeguarding** **Reputational**  | **HR** | **Safer recruitment processes are followed which includes receipt of references and online checks** | **HT** |
| Payroll | **Pay awards**  | There is a risk that members of staff may award themselves bonus pay awards without approval of the governing body or falsify information in order to obtain the award.  | **Financial**  |  | **Payroll documents are checked by more than one person.** | **HT/Gov’s/SBM** |
| Income  | **Theft**  | There is a risk members of staff could divert income intended for the school into their own bank account or accept cash and not record it using it for their personal items.  | **Financial** **Reputational**  | **SBM** | **Cash received is recorded and checked by two people , entered into FMFS and reconciled to the bank** | **HT/Governors** |
| False accounting  | **Theft/ Fraud**  | There is a risk that members of staff responsible for finance with the capability are able to enter false accounting records in order to mislead senior staff and the governing body to obtain financially.  | **Financial loss** |  | **KCC Compliance Visits****Financial Monitoring termly by governors** | **HT/ Governors Financial Monitoring** |
| Assets  | **Theft** | There is a risk that members of staff use the school’s resources or take home assets purchased and belonging to the school without returning them. | **Financial loss** | **SBM/IT Manager** | **Staff are required to sign a loan book when borrowing school resources** | **IT Manager** |
| Premises rental  | **Loss of income**  | A member of staff might rent out the school or facility to family/ friend without charging them causing a loss of revenue to the school.  | **Financial loss** | **SBM/Site Manager** | **All school hall rentals are booked through the school office and agreed by the HT.** | **SBM/HT** |

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