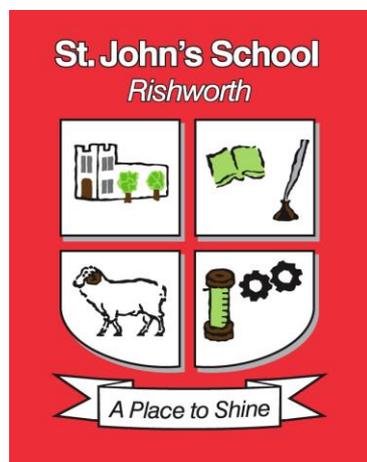


ANTI-FRAUD POLICY



Ratified by Res Cttee	12 th March 2020
Next Review (4 yrs)	Spring 2024

Introduction

St John's requires all staff at all times to act honestly and with integrity and to safeguard the public resources for which the School is responsible.

Fraud is an ever-present threat to these resources and hence must be a concern to all members of staff and persons employed in a similar capacity. Fraud may occur internally or externally and may be perpetrated by staff, consultants, suppliers, contractors or development partners, individually or in collusion with others.

The purpose of this document is to set out your responsibilities with regard to fraud prevention, what to do if you suspect fraud and the action that will be taken by management.

Aims

This policy aims to identify what fraud is, how the school attempts to prevent fraud, what measures are in place to detect fraud and what should be done in the case of suspected fraud. The policy aims to identify the responsibilities of all staff members in relation to their professional conduct.

Definitions of Fraud

In law there is no specific offence of fraud and many of the offences referred to as fraud are covered by the Theft Acts of 1968 and 1978. The term is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. For practical purposes fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud. Theft or fraudulent use of computer time and resources, including unauthorised personal browsing on the internet, is included in this definition.

Prevention of fraud

The school will ensure that:

- it complies with the requirements of the ESFA's Academies financial handbook 2019 document when establishing and maintaining financial systems in school;
- it follows the Recruitment and Selection procedures that require that references should always be taken up when recruiting posts within school. This is intended to prevent people with a history of dishonest behaviour being employed in positions of trust.
- it has suitable policies and practices in place to safeguard itself against fraud and theft;
- it communicates its policy on fraud to staff in a formal policy statement.

Detection of fraud

- The school uses the services of the Independent Responsible Officer and external auditors to carry out cyclical tests to ensure that all procedures relating to financial control are in place and are being operated correctly.

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- Irrespective of the amount involved, the Governors of St John's require that all cases of attempted, suspected or proven fraud shall be reported appropriately.

Head Teacher's Responsibilities

The day to day responsibility for the prevention and detection of fraud rests with the head teacher who is responsible for:

- Identifying the risks to which systems, operations and procedures are exposed
- Developing and maintaining effective controls to prevent and detect fraud and
- Ensuring that controls are being complied with.

Staff Responsibilities

All staff members are responsible for:

- Acting with propriety in the use of the School's resources and in the handling and use of public funds whether they are involved with cash or payment systems, receipts or dealing with contractors, suppliers or customers.
- Reporting details **immediately** to the Head Teacher or Chair of Governors if they suspect or believe that there is evidence of irregular or improper behaviour or that a fraud may have been committed.

Personal Conduct

As stewards of public funds all staff must have, **and be seen to have**, high standards of honesty, propriety and personal integrity. Staff and Governors are required to report any pecuniary interests to the Clerk to the Governors. Staff should not accept gifts, hospitality or benefits of any kind from a third party which might be seen to compromise their personal judgement and integrity.

Procedures for reporting suspected fraud

If an employee of the school suspects fraud, they should report it at once to the Head Teacher or Chair of Governors; whichever is most appropriate to the case.

- Depending upon the severity of the case, the headteacher/chair of Governors will ensure legal advice is sought and serious cases of potential fraud are immediately notified to the ESFA.
- The ESFA/legal advisors will discuss and agree the way in which the case will be progressed.
- All investigations will be carried out in complete confidentiality, with professional standards being strictly observed in the gathering and recording of evidence and the putting together of a case file.
- In instances where disciplinary action is deemed to be appropriate, the final decision will ultimately be made by the headteacher/Chair of Governors, who will then have to comply with the rules and regulations on Disciplinary Procedures. In these instances, the appropriateness of the employee being suspended should be considered at an early stage.

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- If a case involves action against a third party, any action to be taken will be agreed between the headteacher/Chair of Governors with legal advice.
 - In all cases where employees are suspected of fraud, corruption, theft or unauthorised borrowing, and there is sufficient evidence to support a criminal prosecution, serious consideration will be given to referring the case to the Police for further investigation.
 - In such cases the decision to refer to the Police is ultimately the responsibility of the headteacher/Chair of Governors in conjunction with the ESFA/appropriate legal advice.
 - All liaison with the Police will be undertaken by the School's legal representative on the basis that he has direct contact with a named Police Liaison Officer from whom early advice and guidance on case progression can be sought where necessary.

DO	DON'T
<p>Make a note of your concerns</p> <ul style="list-style-type: none"> ▪ Record all relevant details, such as the nature of your concern, the names of parties you believe to be involved, details of any telephone or other conversations with names dates and times and any witnesses. ▪ Notes do not need to be overly formal, but should be timed, signed and dated. ▪ Timeliness is most important. The longer you delay writing up, the greater the chances of recollections becoming distorted and the case being weakened. 	<p>Be afraid of raising your concerns</p> <ul style="list-style-type: none"> ▪ The Public Interest Disclosure Act provides protection for employees who raise reasonably held concerns through the appropriate channels. ▪ You will not suffer discrimination or victimisation as a result of following these procedures and the matter will be treated sensitively and confidentially.
<p>Retain any evidence you may have</p> <ul style="list-style-type: none"> ▪ The quality of evidence is crucial and the more direct and tangible the evidence, the better the chances of an effective investigation. 	<p>Convey your concerns to anyone other than authorised persons</p> <ul style="list-style-type: none"> ▪ There may be a perfectly reasonable explanation for the events that give rise to your suspicion. Spreading unsubstantiated concerns may harm innocent persons.
<p>Report your suspicions promptly</p> <ul style="list-style-type: none"> ▪ In the first instance, report your suspicions to your line manager or headteacher. 	<p>Approach the person you suspect or try to investigate the matter yourself</p> <ul style="list-style-type: none"> ▪ There are special rules relating to the gathering of evidence for use in criminal cases. Any attempt to gather evidence by persons who are unfamiliar with these rules may destroy the case.