Creating Tomorrow Trust

Anti-Fraud & Bribery Policy

About this document:

Purpose

This policy and procedure defines the expected conduct of all staff engaged within Creating Tomorrow Trust, whether in paid or voluntary employment, in relation to deterring and/or detecting fraud and corruption, and who to report it to.

It includes clear guidelines on what is acceptable in terms of gifts and hospitality and how these matters are declared.

Complied by: CFO – A Murphy	**Date:** Nov 25
Committee: Finance & Resources	**Date agreed by Trustees:** Dec 25
Review Cycle: Annually	**Review Date:** Nov 26

Wellbeing in our Trust

At Creating Tomorrow Trust, we believe that when our people thrive, our learners and communities thrive too.

Physical, emotional and mental wellbeing are essential to a thriving, collaborative and values-driven organisation, and we are committed to creating an environment where every colleague feels supported, respected and able to flourish.

We recognise that wellbeing needs can change over time, and anyone may experience challenges. We work together with openness, compassion and trust, ensuring that help is accessible when it is needed.

Health and wellbeing are everyone's responsibility, and we encourage a positive culture where concerns can be raised without judgement. The Trustees take their duty of care seriously and are committed to ensuring that support for all employees is available through:

- Effective and supportive line management
- A fair and manageable workload
- A professional, safe and inclusive working environment
- Access to wellbeing and employee support services through our Employee Assistance Programme:
  - *08000 856 148*
  - *educationsupport.org.uk*

We are committed to continuous improvement. **All Trust policies are reviewed for their impact on staff wellbeing**, ensuring our values are reflected not only in what we say, but in what we do.

Together, we create tomorrow by caring for one another today.

Creating Tomorrow Trust

Anti-Fraud & Bribery Policy

Contents

Item	Contents	Page
1	Introduction	4
2	Intent and Aims	4
3	Definitions	5
4	Gifts & Hospitality	5
5	Procedures	6
6	Roles and Responsibilities	9
7	Monitoring Arrangements	10
8	Links with other Policies	10
9	Appendix 1: Gifts and Hospitality Guidelines	12

Creating Tomorrow Trust

Anti-Fraud & Bribery Policy

1. Introduction

Fraud is a serious matter, and the Trust is committed to investigating all cases of suspected fraud. Any member of staff, regardless of their position or seniority, against whom evidence of fraud is found, will be subject to disciplinary procedures that may result in dismissal. The Trust will normally involve the Department for Education (DfE), and the police and may seek redress via civil proceedings.

Bribery is illegal and has no place in our organisation as such the Trust's stance on bribery is one of zero tolerance. The 2010 Bribery Act creates a number of new bribery and corruption offences. Sanctions for these offences include up to ten years imprisonment

2. Intent & Aims

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

The Trust is committed to carrying out its academic and business activities in an honest, transparent and ethical manner within the UK and internationally. Bribery is illegal and has no place in our organisation.

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/governors to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the internal and external auditors to review the adequacy of the measures taken by the Trust 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 Trust Staff Discipline, Conduct and Grievance procedure.

The aims of this policy are to:

- ensure that everyone is aware of what constitutes fraud, bribery or corruption
- maintain high standards of business practice
- demonstrate a high level of integrity in our business transactions
- protect our reputation
- ensure that the public money is spent for the purposes intended by parliament.

3. Definitions

3.1 Fraud

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these 'others' are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

3.2 Bribery

Bribery is an inducement or reward offered, promised or provided in order to gain commercial, contractual, regulatory or personal advantage. Acts of bribery or corruption are designed to influence the individual in the performance of their duty and incline them to act dishonestly.

The aim of this policy is to prevent bribery throughout Creating Tomorrow Trust, in compliance with the Bribery Act 2010. It is an offence to:

- offer a bribe [whether cash or other inducement, whatever the size]
- receive a bribe
- consent or connive to the commission of a bribery offence by anyone associated with the Trust

All staff have a responsibility to prevent, detect and report bribery. Relevant guidance will be available to assist staff in fulfilling this duty.

Any suspicion of bribery or attempted bribery committed by or against an employee, agent or other party acting on behalf of the Trust must be reported immediately to the Trust Executive & Leadership teams.

3.3 Corruption

The term 'corrupt practices' is defined for this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by the Trust, its staff and trustee's/governors.

4. Gifts and Hospitality

The Trust should be able to show that all decisions are reached based on value for money and for no other reason. Any consideration of whether or not the principles of this policy have been breached will be determined by reference to this provision. Any breach of this policy could lead to disciplinary action and may constitute gross misconduct.

Employees shall not use their authority or office for personal gain and shall seek to uphold and enhance the standing of the Trust by:

- complying with the letter and spirit of the law, and contractual obligations, rejecting any business practice that might be deemed improper
- at all times in their business relationships acting to maintain the interests and good reputation of the Trust.

Any personal interest that may impinge or might reasonably be deemed by others to impinge on an employee's impartiality or conflict with the duty owed to the Trust in any matter relevant to an employee's duties (such as conflicting business interests) should be declared in writing. Any member of staff who is aware of any business dealings conferring personal gain or involving relatives or associates of members of staff must supply details of such transactions for entry into the register of business interests.

As a general guide, business gifts, hospitality, awards, prizes or any other benefit should not be accepted by anybody employed or associated with the Trust except as outlined in this policy. Any gifts, rewards and benefits that are over 30 pounds or that could be seen as an inducement to affect a business decision should be declared and where accepted should be recorded in the Register of Gifts.

The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone. Guidelines to help staff understand what sorts of gifts and hospitality are acceptable can be found in Appendix 1.

If there is any doubt as to whether an action might constitute fraud or bribery the matter should be referred to the Trust Executive Team/Headteacher/Principal for guidance.

5. Procedures

5.1 When detection and reporting a suspected fraud

Suspect patterns of behaviour among staff dealing with financial transactions should be investigated, for example, living beyond apparent means, taking frequent holidays, regularly working alone out of normal hours and resistance to delegation. Any indication of addiction to drugs, alcohol or gambling should be addressed promptly, for the welfare of the individual and to minimise the risks to the Trust.

All allegations of suspected fraud and irregularities are to be brought to the attention of the Trust Leadership Team, unless this individual is involved in the irregularity in which case the Chair of Trustees should be informed.

Anyone suspecting fraud may use the Trust's Whistleblowing Policy, which provides protection against reprisal for any such disclosure

5.2 Response to allegations

Members of staff, trustee's, governors or pupils may suspect fraud or irregularity in the Trust or within any of its schools and if so the Trust Executive Team/Headteacher/Principal will have initial responsibility for co-ordinating the immediate response to any suspicions of fraud or wrong doing. In doing this he/she will consult with staff responsible for HR regarding potential employment issues and the Trust Executive Team. Legal advice should be sought from the Trust's solicitors on both employment and litigation issues before taking any further action.

The Headteacher/principal 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 Trust Executive Team who will report this to the Finance & Resource Committee. Even if there is no evidence to support the allegation, the matter must be reported.

Where initial investigation provides reasonable grounds for suspecting a member or members of staff, Trustee/governor or others of fraud, the Trust Executive Team will decide how to prevent further loss. This may require the suspension of the suspect or suspects, under the appropriate disciplinary procedure. It may be necessary to plan the timing of suspension to prevent suspects from destroying or removing evidence that may be needed to support disciplinary or criminal action.

In these circumstances, the suspect or suspects should be approached unannounced. They should be supervised at all times before leaving the Trust/school's premises. They should be allowed to collect personal property under supervision but must not be able to remove any property belonging to the Trust/school. Any security passes and keys to premises, offices and furniture must be returned and the IT Business Partner will be instructed to withdraw without delay access permissions to the Trust/School's computer systems.

The Finance & Resource committee will be responsible for ensuring a suitable investigation takes place.

They will, if appropriate, ask the Trust Executive Team Headteacher/Principal to conduct a preliminary investigation, to gather facts and reach an initial view as to whether further action is required. They will consider whether it is necessary to investigate systems other than that which has given rise to suspicion, through which the suspect may have had opportunities to misappropriate the Trust/School's assets.

They will determine whether the findings, conclusions and any recommendations arising from the preliminary investigation indicate fraud has occurred which could include disciplinary actions. If further investigations are required, they will determine which outside agencies should be involved (for example police or auditors). If a serious matter has occurred the Chair of the Finance & Resource Committee will report their findings.

The CFO is required to notify the Trust Board 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 Trust Executive Team Headteacher/Principal and Chair of Governors fully informed of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.

If evidence of fraud is forthcoming, then the CFO will inform the DfE and will consider whether to refer the matter to the police. On completion of a special investigation, a written report, normally prepared by the CFO or an internal auditor, shall be submitted to the Chair of Trustees containing:

- a description of the incident, including the value of any loss, the people involved, and the means of perpetrating the fraud
- the measures taken to prevent a recurrence
- any action needed to strengthen future responses to fraud, with a follow-up report on whether the actions have been taken.
- The final outcome will be reported to the complainant.

5.3 Recovery of losses

The CFO assisted by the internal/external auditors will endeavour to ensure that the amount of any loss is quantified. Repayment of losses will be sought in all cases. Where the loss is substantial, legal advice should be obtained about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice may be obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. The Trust will normally expect to recover costs in addition to losses.

5.4 Confidentiality and safeguards

The Trust 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 Trust 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 Trust Staff Discipline, Conduct and Grievance policy.

6. Roles and Responsibilities

- All staff have a responsibility to prevent, detect and report fraud, corruption and bribery. Relevant guidance will be available to assist staff in fulfilling this duty.
- Any suspicion of bribery or attempted bribery committed by or against an employee, agent or other party acting on behalf of the school must be reported immediately to the Trust Executive Team Headteacher/Principal.
- The whistleblowing policy is in place to protect anyone reporting reasonable suspicions.
- The governing body is responsible for ensuring that the school complies with legislation and that this policy and its related procedures are implemented.
- The Headteacher/Principal is responsible for the implementation of this policy within the school and for ensuring that all staff are aware of this policy. The Trust Executive Team are responsible for the implementation of this policy within the central team and for ensuring that all staff are aware of this policy
- The Trust Executive Team Headteacher/Principal must ensure that this policy is covered during the staff induction process.

6.1 Staff, Trustee's and governors

The Trust has adopted the following measures to demonstrate its commitment to anti-fraud and corruption.

- The Finance & Resources Committee meets regularly.
- A requirement for all staff, Trustee's and governors to declare prejudicial interests and not contribute to business related to that interest.
- A requirement for staff, Trustee's and governors to disclose personal interests.
- All staff, Trustee's and governors are made aware of the understanding on the acceptance of gifts and hospitality.
- Clear recruitment policies and procedures.

Staff, Trustee's and governors also have a duty to report another member of staff, Trustee's and governors whose conduct is reasonably believed to represent a failure to comply with the above.

6.2 Accounting officer

The Accounting Officer has specific responsibility for overseeing the financial arrangements on behalf of the Trust.

The main duties of the accounting officer are to provide the Trust with on-going independent assurance that:

- the financial responsibilities of the Trust are being properly discharged
- the resources are being managed in an efficient, economical and effective manner
- sound systems of financial control are being maintained
- financial considerations are fully taken into account in reaching decisions.

6.3 Chief Financial Officer

The CFO has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of Trust.

In respect of fraud it is therefore the responsibility of the CFO 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 school's financial position.

6.4 Internal Audit

The internal auditor will undertake a program of checks and reviews of internal controls throughout the year. The Audit & Risk Committee will agree the scope of the work to be undertaken. Any recommendations will be reviewed and implemented if necessary.

6.5 External Audit

The Trust's annual report/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 Trust throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant legislation and confirms compliance with the financial reporting and annual accounting requirements issued by the DfE.

7. Monitoring Arrangements

Policies reviews are held on a regular basis and the next major review is stated at the start of this policy. Any complaints regarding this policy or the operation of this policy will be handled via the complaints

procedure policy. Any complaint against or by a member of staff will be covered by reference to the Trust staff discipline, conduct and grievance policy.

8. Links with other Policies

The Trust is committed to preventing fraud, bribery 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, bribes and corruption. This anti-fraud, bribery and corruption policy attempts to consolidate those in one document and should be read in conjunction with the following policies:

- Single Equality Plan
- Register of Business Interests
- Staff Discipline, Conduct and Grievance
- Whistleblowing Policy.

9. Appendix 1: Gift and hospitality guidelines

These guidelines will help you to judge what types of gift and hospitality are acceptable. The following general rules apply and should guide decisions on receipt of gifts and hospitality as an employee of the Trust.

To accept gifts should be the exception. You may accept small 'thank you' gifts of token value, such as a diary, a coffee mug or bunch of flowers, not over £30 in value. You should notify the Governance Professional of any gift or hospitality over this value for entry in the register of business interests.

Always say 'no' if you think the giver has an ulterior motive. Be sensitive to the possibility that the giver may think that even small gifts or simple hospitality will elicit a more prompt service or preferential treatment.

Never accept a gift or hospitality from anyone who is, or may be in the foreseeable future, tendering for any contract with the trust/school, seeking employment with the trust/school or is in dispute with the trust/school, even if you are not directly involved in that service area.

- Where items purchased for the school include a 'free gift', such a gift should either be used for school business or handed to the Trust Executive Team/Headteacher/Principal to be used for charity raffles.
- If you are in doubt about the acceptability of any gift or offer of hospitality, it is your responsibility to consult the Trust Executive Team /Headteacher/Principal.
- A gauge of what is acceptable in terms of hospitality is whether the trust/school would offer a similar level of hospitality in similar circumstances.
- Occasional working lunches with suppliers, providers or partners are generally acceptable as a way of doing business provided they are not to an unreasonable level or cost.
- Invitations to corporate hospitality events should be judged on their merit. Provided the general rules have been considered, it may be acceptable to join other company/organisation guests at:
    - sponsored cultural and sporting events, or other public performances, as a representative of the trust/school
    - special events or celebrations.

- However, consider the number of these events, and always take into consideration what public perception is likely to be if they knew you were attending.
- Acceptability depends on the appropriateness of the invitations, in terms of the level of hospitality, the frequency and the status of the invited employee. In all such cases the Trust Executive Team /Headteacher/Principal must be consulted.
- Paid holidays or concessionary travel rates are not acceptable. Neither are offers of hotel accommodation nor the use of company villas/apartments.

- If you are visiting a company to view equipment that the trust/school is considering buying, you should ensure that expenses of the trip are paid by the Trust. Acceptance of refreshments and/or a working lunch may be acceptable, but care must be taken to ensure that the Trust's purchasing and/or tender procedures are not compromised.
- Acceptance of sponsored hospitality that is built into the official programme of conferences and seminars related to your work are acceptable.
- Offers to speak at corporate dinners and social gatherings, or events organised by, for example, a professional body, where there is a genuine need to impart information or represent the trust/school, must be agreed in advance with the CEO/Headteacher/Principal. Where your spouse or partner is included in the invitation, and approval has been given for you to attend, it will be acceptable for your spouse or partner to attend as well, but if expenses are incurred, these will be met personally.
- Any invitation you accept should be made to you in your professional/working capacity as a representative of the trust/school.