



GREAT BARFORD PRIMARY ACADEMY

Anti Fraud and Corruption Policy

1. Introduction

- 1.1 Great Barford Primary Academy is committed to discharging its responsibility to safeguard public funds and to the highest standards of integrity. It is committed to fighting fraud and corruption whether attempted from inside or outside. Great Barford Primary Academy is committed to having effective measures to prevent and detect fraud and corruption.
- 1.2 Great Barford Primary Academy expects all governors and employees to carry out their duties in accordance with appropriate legal requirements, internal codes of practice, rules and regulations and to act at all times with honesty and probity in the discharge of their functions.
- 1.3 In carrying out its duties and responsibilities, Great Barford Primary Academy is determined to do everything it reasonably can to protect itself and the public from fraud and corruption and is committed to the rigorous maintenance of this Anti Fraud & Corruption Policy which will provide a framework for:
- encouraging fraud deterrence and prevention;
 - raising awareness of fraud and corruption and promoting their detection;
 - performing investigations and facilitating recovery of losses;
 - invoking disciplinary proceeding and referrals to the Police; and
 - monitoring, publishing and updating the Policy and its related procedures and performance.
- 1.4 Great Barford Primary Academy also expects that all outside individuals and organisations, including suppliers, contracting partners and claimants will act toward it with honesty and integrity without thought or actions involving fraud and corruption.
- 1.5 This Policy sits alongside the Great Barford Primary Academy's other policies and guidance, including the Whistle Blowing Policy.

2.0 Definitions

Great Barford Primary Academy defines the following:

Theft is 'the dishonest taking of property belonging to another person with the



intention of permanently depriving the owner of its possession’.

Fraud is ‘the intentional distortion of the financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain.’ This differs from “theft” where no attempt at concealment is made. It is also important to distinguish this from negligence and accidental error where no intent exists. This may involve:

- Falsification or alteration of accounting records or other documents
- Suppression or omission of the effects of transactions from records or documents
- Recording transactions which have no substance
- Willful misrepresentation of transactions or of Great Barford Primary Academy’s state of affairs

Great Barford Primary Academy regards fraud as ‘knowingly obtaining benefit to which there is no, or lesser, entitlement’.

Corruption is ‘The offering, giving, soliciting or acceptance of an inducement or reward which may influence actions taken by the body, its governors or officers.’ Main areas of activity, which are susceptible to corruption may include:

- Contracts
- Asset Disposal
- Planning consents and licenses

3. Operating Culture

- 3.1 Great Barford Primary Academy is determined that its culture and ethos meets the expectations of the Committee on Standards of Public Life and the Standards Board for England. It is committed to the ten principles of public life: objectivity, openness, stewardship, leadership, accountability, honesty & integrity, selflessness, personal judgment, duty to uphold the law and respect for others.
- 3.2 Employees are expected, and are positively encouraged to raise any concerns relating to fraud and corruption, which they become aware of. These can be raised in a number of ways including with the employees line manager, Headteacher or Chair of Governors. Full information about concerns is set out in the Whistle Blowing Policy.
- 3.3 Great Barford Primary Academy expects governors and employees to lead by example in ensuring opposition to fraud and corruption, and in ensuring adherence to rules and regulations, and to relevant Codes of Conduct, and that



all procedures and practices are beyond reproach. The responsibility of senior managers is to ensure that all employees are aware of what is expected of them.

- 3.4 Great Barford Primary Academy requires all individuals and organisations with whom it deals in any capacity to behave towards Great Barford Primary Academy with integrity and without intent or actions involving fraud and corruption.
- 3.5 Great Barford Primary Academy employees and members of the public are important elements in the stance against fraud and corruption and are positively encouraged to raise any concerns they may have on these issues which may impact on Great Barford Primary Academy activities using Great Barford Primary Academy's Whistle Blowing Policy, Great Barford Primary Academy's Complaints Procedures and the Fraud hotline.
- 3.6 As part of its responsibilities, the Governing Body is required to investigate activities suspected of involving fraud and corruption.
- 3.7 Where appropriate, Great Barford Primary Academy operates with other local authorities and public sector bodies in the prevention, detection and investigation of fraud and corruption.
- 3.8 Although Great Barford Primary Academy encourages its employees to report concerns acting in good faith, any maliciously motivated and unfounded allegations will be dealt with through its disciplinary procedures.

4 Prevention

- 4.1 It is the corporate responsibility of Great Barford Primary Academy to put in place preventative measures to fight fraud and corruption to minimise risk.
- 4.2 Great Barford Primary Academy's Financial Regulations, Codes of Conduct and Codes of Practice set out a framework for dealing with the affairs of Great Barford Primary Academy and all governors and employees have a duty to comply with their provisions. This includes the duty of employees to act within statutory regulations.
- 4.3 Governors must operate in accordance with Great Barford Primary Academy's Procedure Rules and Code of Conduct.
- 4.4 Great Barford Primary Academy has put in place systems and procedures to manage and discharge its functions in an efficient and effective way. These systems incorporate internal controls to prevent and deter fraud and corruption.



Employees must ensure that working practices comply with the systems and the Governing Body will evaluate the appropriateness and effectiveness.

- 4.5 Thorough documentation, including manuals and operating procedures, effective control is expected of all financial and operational systems and they must be issued to relevant staff. These must be regularly reviewed to ensure in line with best practice and effective internal controls.
- 4.6 Employee recruitment is required to be in accordance with procedures laid down in human resources procedures and, in particular adequate checks made appropriate to the posts and before any appointment is made.
- 4.7 Employees are required to disclose any offers of gifts, hospitality or interests that could conflict with the interests of Great Barford Primary Academy or might affect their judgment. The Academy will maintain a register to record and monitor disclosures.

5 Detection and Investigation

- 5.1 All managers are responsible for the prevention and detection of fraud, corruption and other irregularities. Managers should pay special attention to particular circumstances, which may indicate an irregularity.
- 5.2 It is the responsibility of all employees, in particular Managers to immediately inform the Headteacher if a fraud or other irregularity is suspected. They should also ensure that:
 - any supporting documentation or other evidence is secured; and
 - confidentiality is maintained so as to not prejudice any subsequent investigation.
- 5.3 Reporting of suspected irregularities to the Headteacher is essential because it:
 - ensures the consistent treatment of information;
 - facilitates proper investigation, including compliance with statutory;
 - requirements and appropriate liaison at correct stages with the Police; and
 - ensures the proper implementation of relevant system improvements.

If the Headteacher is suspected of irregularities, it should be reported to the Chair of Governors.

- 5.4 Great Barford Primary Academy will take appropriate action following an investigation including disciplinary action, civil recovery, and referral to the Police.



- 5.5 The Governing Body and Internal Audit provider assists managers to discharge their responsibilities for system control and when conducting audit reviews, they are alert to opportunities, such as improvements in controls that could reduce the risk of fraud.
- 5.6 Great Barford Primary Academy will work in partnership with other organisations for the detection and investigation of fraud and corruption. These organisations include the Police/Fraud Squad, Heads of Internal Audit Groups, National Anti Fraud Network and Audit Commission.

6 **Training**

- 6.1 Training and guidance is vital in maintaining the effectiveness of this Policy and its general credibility. Great Barford Primary Academy supports induction and work related training, particularly for employees involved in internal control systems, to ensure that their responsibilities and duties are regularly highlighted and reinforced and best practice is followed at Alban Church of England Academy.

7. **Review**

- 7.1 Great Barford Primary Academy has in place a clear framework of systems and procedures to deter and investigate fraud and corruption. It will ensure that these arrangements are fair, monitored and updated to keep pace with future developments in preventative, deterrent and detection techniques.