PRENTON HIGH SCHOOL FOR GIRLS

ANTI-FRAUD AND CORRUPTION POLICY

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SUMMARY

This policy and procedure defines the expected conduct of all staff engaged at the Academy, 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.

Also, reference is made to other Academy policies where appropriate.

1 INTRODUCTION:

Prenton High School for Girls Academy 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 governors 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 governors at Prenton High School for Girls Academy to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of 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 DEFINITIONS:

2.1 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.

Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.

2.2 Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Prenton High School for Girls Academy, its staff or governors.

2.3 Gifts and Hospitality

Any gifts, rewards and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared.

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.

Irregularities fall within the following broad categories, the first three of which are criminal offences

- Theft - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession;
- Fraud - the intentional distortion of financial statements or other records by persons internal and external to the Academy, which is carried out to conceal the misappropriation of assets or otherwise for gain;

- Bribery and corruption (Gifts & Hospitality – see Point 6.)- involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement;
- Failure to observe, or breaches of, Scheme of Delegation and Financial Regulations;
- Failure to observe, or breaches of, Academy's Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

2.4 Examples of what could constitute fraud and corruption are -

- theft of cash;
- non-receipt of income;
- substitution of personal cheques for cash;
- travelling and subsistence claims for non-existent journeys/events;
- travelling and subsistence claims inflated;
- manipulating documentation to increase salaries/wages received, e.g. false overtime claims;
- payment of invoices for goods received by an individual rather than the Academy;
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Academy;
- unauthorised borrowing of equipment;
- breaches of confidentiality regarding information;
- failure to declare a direct pecuniary or otherwise conflicting interest;
- concealing a generous gift or reward;
- unfairly influencing the award of a contract;
- creation of false documents;
- deception;
- using position for personal reward.

The above list is not exhaustive and fraud and corruption can take many different paths. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the School Business Manager.

Similarly, 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.

3 POLICY STATEMENT:

This policy and procedure defines Anti-Fraud & Corruption and Gifts & Hospitality 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 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.

4 EQUAL OPPORTUNITIES STATEMENT:

Prenton High School for Girls Academy is committed to equality of opportunity, and to promoting an ethos of dignity, courtesy and respect throughout the organisation. *For further information, please refer to the Equality and Diversity Policy.*

5 OBJECTIVES:

The Academy has taken the following steps to communicate expectations to staff:

- The development and publication of a formal statement of its expectations on standards of personal conduct, propriety and accountability;
- The development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within the Academy.

6 GIFTS & HOSPITALITY:

These guidelines will help you to judge what sort of gift, and what level of hospitality is acceptable.

The following general rules apply and must guide decisions on receipt of gifts and hospitality as an employee of the Academy:

- 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 £25 in value. You should notify the School Business Manager 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 Academy, seeking employment with the Academy or is in dispute with the Academy, even if you are not directly involved in that service area.
- Where items purchased for the Academy include a 'free gift', such a gift should either be used for Academy business or handed to the School Business Manager 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 School Business Manager or Headteacher.

A gauge of what is acceptable in terms of hospitality is whether this Academy would offer a similar level of hospitality in similar circumstances.

Occasional working lunches with customers, 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 must each be judged on their merit. Provided the general rules have been taken into account, 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 Academy;
- special events or celebrations.

But, 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 Headteacher 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 Academy is considering buying, you should ensure that expenses of the trip are paid by the Academy. Acceptance of refreshments and/or a working lunch may be acceptable, but care must be taken to ensure that the Academy'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 Academy must be agreed in advance with the Headteacher. 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 must be met personally.

Any invitation you accept should be made to you in your professional/working capacity as a representative of the Academy.

7 ROLES AND RESPONSIBILITIES:

7.1 Staff and Governors

Prenton High School for Girls Academy has adopted the following measures to demonstrate its commitment to anti-fraud and corruption:

- All staff are made aware of the Academy Code of Conduct for Employees;
- A Finance and Premises Committee meets regularly;
- A requirement for all staff and governors to declare prejudicial interests and not contribute to business related to that interest;
- A requirement for staff and governors to disclose personal interests;
- All staff and governors are made aware of the understanding on the acceptance of gifts and hospitality;
- A requirement for staff and governors to disclose acceptance of gifts and hospitality
- Clear recruitment policies and procedures.

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

7.2 Responsible Officer

The Responsible Officer has specific responsibility for overseeing the financial arrangements on behalf of the governors. The main duties of the Responsible Officer are to provide the governors with on-going independent assurance that:

- The financial responsibilities of the governors 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.

7.3 School Business Manager

The School Business Manager has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of Prenton High School for Girls Academy.

In respect of fraud it is therefore the responsibility of the School Business Manager 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.

7.4 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.

8 REPORTING A SUSPECTED FRAUD:

All allegations of suspected fraud and irregularities are to be brought to the attention of the School Business Manager and also referred to the Headteacher, unless this individual is involved in the irregularity in which case the Chair of Governors should be informed.

Please refer to the Academy Whistleblowing Policy for further guidance.

9 RESPONSE TO ALLEGATIONS

The School Business Manager will ascertain whether or not the suspicions aroused have substance. She/ he will if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required. The findings, conclusions and any recommendations arising from the preliminary investigation will be reported to the Headteacher. If the School Business Manager is implicated or suspected of financial irregularities the initial investigation will be carried out by the Headteacher

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

The Headteacher is required to notify the Governing Body 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 Chairman of the Governing Body fully informed between governor meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.

If evidence of fraud is forthcoming, then the Governing Body will inform the Department of Education as required by the Funding Agreement and will consider whether or not to refer the matter to the police.

10 CONFIDENTIALITY AND SAFEGUARDING

Prenton High School for Girls Academy 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 Disciplinary, Grievance and Capability policy.

11 LINKS WITH OTHER POLICIES:

The Governing Body 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
- Disciplinary and Dismissal Policy