



The View Trust
MULTI-ACADEMY TRUST

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY THE VIEW TRUST

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ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

INTRODUCTION

1. Introduction

Fraud, bribery, corruption or other dishonesty adversely affect the Trust's reputation and put at risk its ability to achieve its policies and objectives by diverting limited resources from the provision of education to its pupils

The View Trust will not, therefore, tolerate fraud, bribery or corruption in any area of school activity.

2. What are Fraud, Bribery and Corruption?

Fraud

The Fraud Act 2006 came into force on 15th January 2007. The Act created a single offence of fraud and defined this in three classes:

- False representation
- Failure to disclose information where there is a legal duty to do so
- Abuse of position

The Act also created four new offences of:

- Possession of articles for use in fraud
- Making or supplying articles for use in fraud
- Obtaining services dishonestly
- Participating in fraudulent business

The Chartered Institute of Public Finance and Accountancy (CIPFA)*¹ defines fraud as: *“the intentional distortion of 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”*

Fraud is different to theft, which is defined in the 1968 Theft Act as: *“A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it”*

Bribery

A bribe is:

“A financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that the acceptance of such an advantage would constitute the improper performance of such a function or activity” [CIPFA]

¹ CIPFA is the professional accountancy organisation representing the public sector

There are various Bribery offences, including offering or accepting a bribe (Sections 1 and 2 of the Bribery Act 2010), bribing or attempting to bribe a foreign official (Section 6) and being a commercial organisation failing to prevent bribery (Section 7). While the Academy is not a 'commercial organisation' for its normal activities, it is still considered appropriate for it to have regard to Guidance relating to the Bribery Act.

Corruption

Corruption is:

"The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers"

The term "fraud" is used throughout this document. For the purposes of the document the term also includes theft, bribery and corruption.

3. Purpose of this Document

- The purpose of this document is to confirm the Trust's commitment to preventing and detecting fraud, bribery and corruption.
- The Policy Statement identifies the Trust's overall stance relating to fraud and its expectations.
- The Strategy describes the Trust's approach to minimising the risk of fraud. The key objectives of the Strategy are to enable the Trust to minimise risk and any losses it experiences through fraud, bribery and/or corruption and to embed the management of fraud risk within the culture of the organisation.

4. Scope of this Document

The Anti-Fraud, Bribery and Corruption Policy and Strategy document applies to Members, Trustees, Governors, volunteers and all employees (full time, part time, temporary and casual) of the Trust.

5. Anti-Fraud, Bribery and Corruption Framework

The Trust's Policy and Strategy form part of the Anti-Fraud, Bribery and Corruption Framework. The framework, at **Appendix 1**, is a series of inter-related actions and procedures designed to prevent and detect fraud, bribery or corruption and to take robust action where it is suspected.

The Trust is committed to the continuous development of the Framework to ensure that it remains up to date and valid in the light of the dynamic risk environment in which the Academies operate.

The Policy, Strategy and Framework all form part of the Trust's wider governance arrangements that are designed to ensure that it conducts its business effectively and properly, including safeguarding its resources and effectively meeting its responsibility for the safe stewardship of Public money.

6. Responsibility for this Document

The Board of Trustees of The View Trust has overall responsibility for the maintenance and operation of this Policy and Strategy.

7. Review

The Academies within the Trust maintain a continuous overview of its arrangements for managing the risk of fraud. A regular review of the Policy and Strategy is carried out and the documents are revised as appropriate to reflect any key changes and to incorporate current best practice.

In assessing the effectiveness of its arrangements, each school will consider the extent to which:

- Key personnel are trained in detecting and investigating fraud
- Identified incidents are investigated
- Perpetrators are robustly dealt with and, where appropriate, prosecuted
- The school responds to identified weaknesses in its systems and controls
- If any trend in incidents are experienced, they are addressed
- Recovery of losses is sought

8. Where to find more information

This document includes a diagram of the Trust's Anti-Fraud, Bribery and Corruption Framework (Appendix 1). The document specifically contains the Anti-Fraud, Bribery and Corruption Policy and Strategy, which is part of the Framework.

A full list of contacts can be found in **Appendix 2**.

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY STATEMENT

The View Trust expects all Members, Trustees, Governors, employees, volunteers and those acting as its agents to conduct themselves in accordance with the seven principles of public life defined by the Nolan Committee 1995. The seven principles are:

- **Honesty** Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest
- **Integrity** Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence the performance of their official duties
- **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 friends
- **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
- **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
- **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
- **Leadership** Holders of public office should promote and support these principles by leadership and example.

The Trust requires all colleagues at all levels to lead by example in adhering to legal requirements, financial rules, contract procedure rules, codes of conduct, and prescribed procedures and practices.

The Trust requires Trustees, Governors, Principals and other senior staff to design and operate systems and procedures that will minimise losses due to fraud, bribery, corruption and other dishonest action. All are expected to be alert to the possibility of fraud, bribery and corruption in all their dealings.

The Trust will provide clear routes by which concerns can be raised internally by Trustees, Governors, Principals and employees, and externally by stakeholders and the public.

The Trust will not tolerate fraud. Colleagues found to be defrauding an Academy face dismissal under the disciplinary process. Employees and any other parties defrauding a school (e.g. claimants or contractors) will have their cases referred to the Police.

ANTI-FRAUD, BRIBERY AND CORRUPTION STRATEGY

1. Objectives of the Anti-Fraud, Bribery and Corruption Strategy

The Strategy describes the Trust's approach to minimising the risk of fraud. The key objectives of the Strategy are to enable the Academies to reduce the opportunity for fraud and to create a culture where fraud is unacceptable.

These objectives will be achieved by ongoing revision and implementation of an action plan based upon guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Audit Commission.

2. How the Trust manages the risk of fraud, bribery and corruption

The way in which the Trust manages the risk of fraud, bribery and corruption is shown diagrammatically in the Anti-Fraud, Bribery and Corruption Framework, which can be seen in Appendix 1.

Key components of the Framework are:

Roles and Responsibilities (Leadership and Management)

The responsibility for anti-fraud arrangements is widely dispersed. Governors have to give clear support to each school with its arrangements. The Governing Body and Principal must provide strong leadership by advocating the Trust's arrangements and supporting strong action when these are ignored.

The Governing Bodies are responsible for ensuring there are strong and effective arrangements in place for managing the risk of fraud and ensuring each Academy's interests are safeguarded, including the Trust's reputation. Risk is managed through the existence and application of appropriate policies and procedures.

Other parties have a range of responsibilities and actions to carry out. A full list of respective responsibilities can be found in Appendix 3.

Policy and Strategy

This document contains and explains the Trust's Policy and Strategy.

Procedures / deterring fraud

The wide range of procedures in place to minimise the risk of fraud constitute a major part of the Trust's systems of Internal Control, which are designed to ensure each school conducts its business properly and effectively and completes its transactions fully, accurately and properly.

The Trust aims to have in place efficient and effective systems of control that as far as possible prevent potential fraudsters from exploiting weaknesses. The prime responsibility for maintaining such systems lies with the Principal in each Academy. Support is given by the Trust Accountant's Internal Audit Team, which provides an independent appraisal of the integrity of all internal control systems.

Key Procedures and Controls

The following key procedures and controls operate within each school in The View Trust:

- a. Each school adopts the Trust's Anti-Fraud, Bribery and Corruption Policy and Strategy, and maintains a culture that will not tolerate fraud, bribery or corruption
- b. Governors and employees comply with respective Codes of Conduct
- c. A Register of Interests is maintained to enable Governors and employees to record any financial or non-financial interests that may bring about conflict with the school's interests
- d. A Register of Gifts and Hospitality is maintained to enable Governors and employees to record gifts and hospitality either received, or offered and declined, from the school's contractors and suppliers
- e. Confidential Reporting (Whistle blowing) procedures are in place and operate effectively
- f. Suitable and enforced financial and contract procedure rules are in place
- g. There are robust recruitment and selection procedures
- h. There are clear and active disciplinary arrangements
- i. Sanctions are pursued against those who commit fraud, bribery and corruption through an agreed prosecutions and civil recovery policy

The Trust is fully committed to ensuring that the examples of best practice indicated above are an integral part of each school's operations.

Deterring fraud

The Trust uses a number of ways to deter potential fraudsters from committing or attempting fraudulent or corrupt acts (including bribery) whether they are inside and / or outside of a school, including:

- Publicising at every opportunity the Trust's determination to prevent and detect fraud, bribery and corruption
- Acting robustly and decisively when fraud, bribery and corruption are suspected and proven – e.g., the termination of contracts, dismissal, prosecution
- Taking action to recover any losses through fraud – e.g. through agreement, Court action, penalties, insurance
- Having sound internal control systems, which allow for innovation while limiting opportunities for fraud, bribery and corruption

Detection and Investigation

It is the responsibility of Governors, Principals and employees to prevent and help detect fraud, bribery and corruption. In high risk areas, the Governing Body and Principals will specifically apply controls aimed at preventing and detecting frauds.

It is often the alertness of employees and the Public that enables frauds to be detected:

DO:

- ✓ Make an immediate note of all relevant details. Include date and time of the event, record of conversations (including telephone), names of persons present (or description if the name is not known), vehicle details where appropriate e.g. type, colour, registration etc
- ✓ Report your suspicions as rapidly as possible together with the relevant details to an appropriate level of authority and experience
- ✓ Alternatively you may prefer to put your suspicions in writing and mark the envelope "CONFIDENTIAL — TO BE OPENED BY THE ADDRESSEE ONLY"

The Trust would prefer you not to provide information anonymously as it may be necessary for you to provide further information. However, all anonymous information that is received will be investigated.

All reported suspicions will be dealt with sensitively and confidentially.

DO NOT:

- ✗ Confront or accuse anyone directly
- ✗ Try to investigate the matter yourself
- ✗ Discuss your suspicions with anyone else than the appropriate level of authority
- ✗ Be afraid to report a matter on the basis that your suspicions may be groundless; all reports will be treated on the basis that they are made in good faith

Reporting and Monitoring

- The Trust has a duty to inform the Academy Accountants of any potential fraud, bribes, corruption or other suspected irregularities.
- The Principal at each school will ensure that a log is maintained of all reported incidents.
- The Trust will make a decision as to who is best placed to investigate any concerns raised. The investigating officer also has the responsibility to report all findings to the Members, Trustees and the Academy Accountants.
- Details of all reported frauds, bribery, corruption and other irregularities throughout the Trust will be recorded by the Academy Accountants.

3. Training

The Trust recognises that the success of its Anti-Fraud, Bribery and Corruption Strategy and its general credibility depends significantly on the effectiveness of training, communication, and the responsiveness of employees throughout each school. Each school must provide suitable induction and training programmes to ensure that colleagues are kept up to date on the Trust's arrangements for managing the risk of fraud. These training programmes must also ensure casual, temporary and agency staff are aware of the high standards of probity required by the Trust.

The investigation of small scale fraud, bribery and corruption rests on a day to day basis with the Principal in each school and may include support from the Academy Accountants.

4. Audit

Internal Audits are conducted by the Academy Accountants and are a key element of the Trust's internal control system. The Internal Audit team carries out a risk based series of audits designed to assess the Trust's identification and management of fraud risks. The service will also be heavily involved in any investigations into irregularities.

5. Working with others to prevent and fight fraud

The Trust will exchange information with the local authority and national agencies in order to identify and prevent fraud. Any employee found to be perpetrating fraud on another local or national agency is liable to face disciplinary action where this has implications for the Trust and confidence in the employee. With the rapid increase in frauds committed against multiple organisations, the necessity for liaison with other organisations is important. Other bodies include:

- The Police
- The National Fraud Authority
- National Anti - Fraud Network
- The Local Authority's External Auditor
- The Student Loans Company
- The Department for Works and Pensions
- HM Revenues and Customs
- Other Public and Investigatory Bodies

The Trust expects that the individuals and organisations with which a school deals (e.g. partners, suppliers, contractors, and service providers) will act with integrity and without thought or actions involving fraud, bribery and corruption. Where relevant, the school will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption. Evidence of such acts is most likely to lead to a termination of the particular contract and will normally lead to prosecution.

6. Culture

The importance of a positive culture towards anti-fraud, bribery and corruption cannot be overstated. The effectiveness of each school's arrangements can be undermined by a culture that does not apply the public standards and supporting policies and procedures routinely on a day to day basis. Maintaining appropriate arrangements, continually advocating them and taking robust action where they are not applied all help to build the right underpinning culture.

The Trust expects each school to continue to assess its culture and ensure any actions to promote these arrangements provide a positive influence on the culture.

7. Raising Concerns

In accordance with the Trust's Whistleblowing Policy, anyone with any concerns about the school's activities should normally raise concerns through their immediate manager or

senior management. However, it is recognised that this may not be possible; in these cases, contact should be made with the Chair of Trustees or the Academy Accountants.

All concerns, reported by whatever method, will be treated in confidence and will be reviewed and investigated by the person deemed to be appropriate and best placed to do so. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by the school, the Trustees, the Academy Accountants (Audit Team) or, in the case of very serious concerns, the Police.

8. Referrals to the Police

Any referrals to the Police should be made only by or after consultation with the Chair of Trustees and the Academy Accountants. In accordance with this strategy, any matters should be first raised with (one of) these officers prior to any referral to the Police.

9. Sanctions and Redress

After any investigation, sanctions should be applied where fraud has been found to have been committed. The Trust will pursue criminal and civil action in a robust, consistent and proportionate manner. The Trust will pursue a range of options, as appropriate to each case, including:

- Recovery of pension contributions from employees who are members of the Pension Fund
- Recovery from assets owned by an employee or third party found guilty of committing fraud
- Filing for Bankruptcy where an individual has a poor history of paying
- Recovery from any current salaries or by way of 'attachment of earnings'

THE VIEW TRUST

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

APPENDIX 1: ANTI-FRAUD, BRIBERY AND CORRUPTION FRAMEWORK



THE VIEW TRUST

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

APPENDIX 2: CONTACT INFORMATION

Chair of the Board of Trustees

Mr Peter Sweetmore

Trust Finance Committee

Mrs Claire Mulderrig

Trust CEO and Chief Accounting Officer

Mr Any Squire

Chair of the Governing Body for each School

Tor View School – Peter Sweetmore

Principal for each School

Tor View School – Ms Angela Holdsworth

Academy Accountancy Team (including Audit)

Hallidays (hello@hallidays.co.uk)

Hallidays Group LTD, Riverside House,

Kings Reach Business Park,

Yew Street,

Stockport, Cheshire,

SK4 2HD

Telephone - 0161 476 8276

THE VIEW TRUST

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

APPENDIX 3: RESPONSIBILITIES

Roles and Responsibilities

The View Trust will:-

- ✓ be responsible for the overall policies and management arrangements for the Trust
- ✓ promote an organisational culture that accords with the Nolan Committee's 7 principles of public life
- ✓ ensure controls are devised to minimise the risk of fraud
- ✓ develop and maintain an Anti-Fraud, Bribery and Corruption Policy for implementation across the Trust
- ✓ Promote and maintain high standards of conduct

The Governors and School Principals will:-

- ✓ adopt and maintain the Trust's Anti-Fraud, Bribery and Corruption Policy
- ✓ be responsible for the overall management of the arrangements for their school
- ✓ promote a culture that accords with the Nolan Committee's 7 principles of public life
- ✓ ensure controls are put in place that minimise the risk of fraud
- ✓ maintain adequate and effective internal control arrangements
- ✓ promote and maintain high standards of conduct
- ✓ ensure all their staff are adequately trained on procedures and controls to be complied with
- ✓ ensure that all suspected financial irregularities are reported to the Trustees and/ or the Academy Accountants
- ✓ advise the Police where sufficient evidence exists to believe that a criminal offence may have been committed.
- ✓ follow prescribed recruitment procedures aimed at recruiting high quality and honest staff.

Senior Staff will:-

- ✓ ensure that all suspected financial irregularities or financial impropriety brought to their attention are reported to the Principal
- ✓ instigate the Trust's disciplinary procedures where the outcome of an investigation indicates improper behaviour
- ✓ Implement and maintain effective control systems designed to prevent and detect fraud within their responsibility
- ✓ ensure proper procedures are being followed

The Academy Accountants and Audit Team will:-

- ✓ advise on legal proceedings where there have been legal breaches
- ✓ advise on the recovery of assets and losses in appropriate cases
- ✓ review the Trust and School accounts to ensure they are free from significant fraud
- ✓ support managers in preventing and detecting fraud, bribery and corruption

- ✓ provide assurance on the appropriateness and effectiveness of systems and procedures
- ✓ carry out specific reviews that are designed to test (amongst other things) the adequacy of the internal financial and other controls and arrangements for preventing and detecting fraud and irregularity
- ✓ investigate serious suspected financial irregularity and will liaise with managers to recommend changes in procedures to prevent further losses to the Trust
- ✓ consult with the Police or refer an investigation to them, as appropriate

The Academy's Senior HR Advisor and HR Support Services will:-

- ✓ offer guidance and support with developing vetting and barring procedures. These are intended to deliver high quality personnel with suitable levels of integrity into the school's employment
- ✓ advise Trustees and Principals required to make decisions with regards to suspension and disciplinary proceedings
- ✓ provide advice to employees wishing to raise concerns

Trust Colleagues will:-

- ✓ uphold a positive anti-fraud, bribery and corruption culture
- ✓ always be alert to the possibility of theft, fraud and corruption occurring in the workplace and be aware of the mechanisms available for reporting such issues to management
- ✓ comply with the Trust's Code of Conduct together with any additional code relating to their professional qualifications
- ✓ act in accordance with the Trust's and delegated Academy's Financial Regulations
- ✓ declare any interests and offers of gifts and hospitality that are in any way related to the performance of their duties of employment with the Trust
- ✓ make annual declarations of interest to enable the Trust and Principal to effectively manage situations where a conflict of interest may occur

This Policy will be reviewed by the Board of Trustees on a 3-yearly cycle

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| Person responsible for the Policy: | School Business Manager (Tor View School) |
| Colleagues affected by this Policy: | All Trust employees |
| Approved and adopted by Trustees: | 5 th June |
| Next Review: | 2020 |