



WALTON HIGH SCHOOL

Proud to be part of Walton Multi Academy Trust



ANTI-FRAUD, CORRUPTION AND BRIBERY POLICY

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| Reviewed by Governors: | October 2021 |
| To be reviewed: | October 2023 |
| Leadership link person: | Mr M Philips |

*Walton Multi Academy Trust refers to all schools within the Trust.
When referring to Trust Boards, this includes Local Governor Boards, and the term
'Governor' includes all Trustees or Local Board Governors.*

ANTI-FRAUD, CORRUPTION AND BRIBERY POLICY TO BE READ IN CONJUNCTION WITH THE MAT'S WHISTLEBLOWING POLICY.

1.0 Purpose:

The purpose of this policy is to confirm the Walton Multi Academy Trust's commitment against fraud. The fulfilment of this Anti-fraud, Corruption and Bribery Policy will assist the delivery of more effective risk management.

1.1 Impact of this Policy:

This policy is a policy to cover the procedure for reporting irregularities which could be theft, fraud, corruption or impropriety.

2.0 Introduction:

2.1 Walton Multi Academy Trust (WMAT) is determined to demonstrate that it will not tolerate fraud, corruption or abuse of position for personal gain, wherever it may be found, in any area of Academy activity.

2.2 WMAT considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the MAT's policies and objectives as they divert its limited resources from the provision of education. There is a clear recognition that the abuse of the MAT's resources, assets and services undermines the MAT's reputation and threatens its sound financial standing.

2.3 The purpose of this Policy Statement is to set out for Trustees and employees, the MAT's main objectives for countering fraud and corruption.

This policy statement–

- Defines fraud, corruption and bribery.
- Identifies the scope of the applicability of the policy.
- Sets out the MAT's intended culture and stance against fraud, corruption and bribery.
- Identifies how to raise concerns and to report malpractice.
- Sets out responsibilities for countering fraud.

3.0 Definitions:

3.1.1 Fraud is a range of abuse and malpractice that is covered by the Fraud Act of 2006.

3.1.2 Fraud can be defined as an abuse of knowledge or financial position that is done deliberately to create a financial gain for the perpetrator or for a related person or entity and/or cause a loss to another. It can take place in many ways; withholding information, deliberately misleading, misrepresenting a situation to others or by abuse of position. Irrespective of the definition applied, fraud is always deceitful, immoral and intentional and creates a financial gain for one party and/or a loss for another.

3.1.3 Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the officer involved, is still fraudulent. In the same way, using the MAT's name to procure personal goods and services is also fraudulent including where there is deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the MAT to pay for them.

The MAT should also be vigilant to the increasing risk of cybercrime involving malicious attacks on computer software and email hacking. People can illegally gain access to an email account in various ways, many of which rely on user behaviour, including:-

- Opening and responding to spam emails
- Opening emails that contain viruses
- Opening phishing email messages that appear to be from a legitimate business

The disclosure of the MAT's information via a phishing email could result in financial loss and identity theft.

3.2 Corruption:

3.2.1 Corruption will normally involve the above with some bribe, threat and reward being involved.

3.3 Bribery:

3.3.1 The Bribery Act 2010:

There are four key offences under the Act:

- bribery of another person (section 1)
- accepting a bribe (section 2)
- bribing a foreign official (section 6)
- failing to prevent bribery (section 7) The Bribery Act 2010.

3.3.2 Bribery is not tolerated. It is unacceptable to

- give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy.

3.3.3 Facilitation Payments:

Facilitation payments are not tolerated and are illegal. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions.

3.3.4 Gifts and Hospitality:

This policy is not meant to change the requirements of the MAT's approach to gifts and hospitality as set out in the WMAT's Financial Policy and Procedures Manual and in the MAT's Gifts and Hospitality Policy. These make it clear that all offers of gifts and hospitality should be registered whether they are accepted or not.

4.0 Scope of Policy:

4.1 This policy is applied to all employees and anyone acting for, or on behalf of, the WMAT ("associated persons"), including Trustees, Governors, other volunteers, temporary workers, consultants and contractors.

4.2 WMAT expects that individuals and organisations (e.g. partners, suppliers, contractors and service providers) with which it deals will act with integrity and without thought or actions involving fraud and corruption. Where relevant, the MAT 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.

4.3 The MAT recognises the importance of the seven principles of public life defined by the Nolan Committee 1995, and expects all governors, employees and those acting as its agents to conduct themselves according to them. The seven principles are detailed in the Staff Code of Conduct, The Financial Policy and Procedures Manual and the Staff Handbook.

4.4 Through observance of these principles the MAT requires the Trustees, employees and its agents to be alert to the possibility of fraud, corruption and dishonesty in all their dealing.

4.5 WMAT also requires that those employees responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, corruption and other dishonest action and abuse.

5.0 Culture and stance against fraud and corruption:

5.1 WMAT is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud and corruption of any kind.

5.2 WMAT expects that the governing body of all of its academies and all of its employees at all levels will lead by example in ensuring adherence to legal requirements, financial rules, code of conduct and prescribed procedures and practices.

5.3 WMAT implements and maintains systems of accountability and control to ensure that its resources are properly applied in the way it intended. These systems include, as far as practical, adequate internal controls to detect not only significant errors but also importantly, fraud and corruption.

6.0 Raising Concerns:

- 6.1 Trustees, Governors, employees and anyone acting for, or on behalf of, WMAT are an important element in the MAT's defence against fraud and corruption; they are expected to raise any concerns that they may have in these issues where they are associated with the MAT's activities.
- 6.2 WMAT's Trustees, Senior Management and Governors, will be robust in dealing with financial malpractice of any kind. Governors, employees of the MAT and all "associated persons" should follow the guidance issued in the MAT's Whistleblowing Policy.
- 6.3 All concerns reported, by whatever method, will be treated in confidence. Concerns should be raised with the Headteacher in the first instance except when it relates to the Headteacher in which case the concern should be raised with the Chair of the Local Governing Board. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by the Headteacher, the Board of Governors or, in the case of very serious concerns, the Police.
- 6.4 Each discovered loss of an amount exceeding £100.00 arising from suspected theft or fraud, shall be reported to the Local Governing Board's Finance committee at the earliest opportunity. In every case, reported suspicions will be passed to the Chair of the Local Governing Body who will inform the Headteacher (unless the fraud involves the Senior Leadership Team) and the Chair of the Audit and Compliance Committee. The Chair of the Audit and Compliance Committee will decide on the subsequent course of action after consulting those that are informed. When fraud is identified, action will be taken to;
- Clarify the situation
 - Limit the damage
 - Inform the police, if a criminal offence has been committed.
 - Seek reparation for losses incurred (Ex Gratia payment).
 - Revise procedures to prevent any recurrence.
- 6.5 After a suspicion is reported. The Senior Leadership Team member or Chair of Governors will make any initial enquiries considered necessary to clarify the situation. In every case and as soon as possible after these initial investigations, he or she will pass the matter to the Headteacher – unless the Headteacher is suspected in which case, it will be reported directly to the Chair of the Audit and Compliance Committee.
- Even if there is no evidence to support the allegation, the Headteacher must report the matter to the Chair of the Local Governing Body.
- 6.6 The Audit and Compliance Committee:
The management of any investigation will be undertaken by the Audit and Compliance Committee of the Walton Multi Academy Trust. This committee will;
- 6.6.1 clarify the situation
- 6.6.2 determine whether the matter should be reported to the Chair of Local Governing body.

- 6.6.3 determine who should carry out the investigation.
- 6.6.4 determine which outside agencies (police, auditors) should be involved
- 6.6.5 assess the risk to the school
- 6.6.6 determine to whom day-to-day management of the response should be given
- 6.6.7 allocate responsibility for damage limitation action
- 6.6.8 determine the course of action to recover losses
- 6.6.9 determine the course of action to be taken against wrongdoers
- 6.6.10 evaluate the events, which enabled the fraud to occur
- 6.6.11 ensure preventative action is taken.

6.7 Concerns in relation to potential breaches of security as a result of cybercrime should be reported immediately to the Headteacher who will contact the IT department for advice.

7.0 Monitoring and review:

- 7.1 This Policy has been approved by the WMAT Trustees in September 2017 and is to be reviewed by the Trustees on a biennial basis.
- 7.2 The internal monitoring of the implementation of this policy will be the responsibility of the Chief Finance Officer who will produce reports for the Board of Trustees as required.
- 7.3 The responsibility for ensuring that this policy and its associated processes and procedures, remain appropriate and comply with the changes in legislation will be held by the CEO.