



Alpha Trust

Anti-fraud Policy



Alpha Trust Policy & Procedures No: AT F4

COMMITTEE:	Trustees Resources Committee
RESPONSIBILITY:	CEO - Mrs Gillian Marshall
POLICY REVIEWED:	May 2021
APPROVED BY ALPHA TRUSTEES:	July 2021
REVIEW CYCLE:	Every 2 years or as appropriate
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ADOPTED BY [ACADEMY NAME] LOCAL GOVERNING BOARD:	



This policy is based on the model Anti-Fraud, Corruption and Bribery Policy published by Juniper Education in 2019, revised September 2020.

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Policy Statement and Introduction

Alpha Trust requires all Staff, Governors, Trustees and Volunteers to act honestly and with integrity at all times and to safeguard the public resources for which they are responsible. The Trust will not accept any level of fraud, corruption or bribery and is committed to ensuring that opportunities for fraud, corruption and bribery are reduced to the lowest possible level of risk. Any case will be thoroughly investigated and dealt with appropriately whether it is from internal or external sources.

Alpha Trust recognises that any fraud perpetrated against the Trust is costly, both in financial terms and reputation. It is therefore committed to nurturing a strong anti-fraud culture, which is key to the prevention and detection of fraud.

The Board of Trustees is committed to take action to prevent, detect and deter fraud, corruption and bribery in all its activities.

Alpha Trust is committed to ensuring it maintains a robust and up-to-date system of controls in all its constituent organisations, to safeguard against fraudulent or improper use of public money and assets. The Board of Trustees and Executive Principal/Principal/Headteacher and CEO or CFO must inform all staff of the Trust's policies and procedures relating to fraud and theft, the controls in place to prevent them, and the consequences of breaching these controls. This information must also be included in induction for new Staff, Trustees, Local Governors and Volunteers.

Suspected fraud must be reported to the Trust's Chief Financial Officer (CFO) in the first instance, or CEO or Chair of Trustees or Whistleblowing Trustee, as appropriate, in the case of concerns about senior Trust staff. Contact details for these personnel are to be found in Appendix A.

This policy extends to all Alpha Trust employees, permanent, temporary, fixed term; Volunteers, Trustees and Local Governors.

This policy must be read in conjunction with the following:

- Whistle blowing Policy
- Financial Regulations and Scheme of Delegation
- Gifts and Hospitality Policy
- Safer Recruitment procedures.

Definition of Fraud, Corruption and Bribery

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.

Offences of fraud can include abuse of position, making of a false statement, failure to disclose information, obtaining services dishonestly, deception, theft, misappropriation, embezzlement, forgery, corruption, extortion, false accounting, false representation, concealment of material facts, acts of conspiracy, collusion and aiding and abetting any act of dishonesty.



Corruption

Corruption is: The offering, giving, soliciting or accepting of any inducement or reward, for performing an act, or for failing to perform an act, which would influence the actions taken by the body, its members or officers, leading to gain for the person offering the inducement.

Bribery

Bribery is a criminal offence and the Bribery Act 2010 introduces a clearer regime for tackling bribery. A definition is – inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages.

Intention

Fraud is intentional deceit and therefore cannot include negligence, such as a failure to observe, or breaches of, the Scheme of Delegation and Financial Regulations or Alpha Trust procedures, which can constitute an irregularity with potentially significant financial consequences.

Examples of what could constitute fraud and corruption:

- 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 Trust;
- failure to observe, or intentional breaches of, regulations and/or other associated legislation laid down by the Trust
- 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 one's 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 Chief Finance Officer / Chair of Finance / Chair of Board of Trustees / CEO, depending on the parties involved.

Roles and responsibilities

Trustees

There is a specific duty expected of Alpha Trust Trustees and Local Governors to set an example to the employees of the Trust and the community by acting with integrity, honesty and in a trustworthy manner befitting the Trust.

Members of the Board of Trustees will set the standard for the Trust and therefore give their full support to all systems and controls in place, to assure probity.



The Board of Trustees has a legal responsibility for the Academy Trust budget and will ensure a sound system of internal control is in place in the use of delegated and other funds given to the Trust.

Accounting Officer (CEO)

The Accounting Officer (CEO), Chief Finance Officer (CFO), Executive Principals/ Principals/ Headteachers, Leaders of the Trust's constituent Academies and organisations and senior members of staff are expected to set high examples of conduct in their day to day work and which are beyond reproach.

The Accounting Officer has specific responsibility for overseeing the financial arrangements on behalf of the Board of Trustees and bears overall responsibility for systems of financial control across the MAT, including providing assurance to the Board of Trustees that:

- The financial responsibilities of the Governors of each Academy are being properly discharged;
- 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.

Chief Finance Officer (CFO)

The CFO has a responsibility for ensuring that effective systems of internal controls are maintained to safeguard the resources of the Trust and to prevent and detect any fraudulent activity promptly. This includes:

- Proper procedures and financial systems
- Effective management of financial records
- Management of the academy trust's financial position

Executive Principals/Principals/Headteachers

The Executive Principal/Principal/Headteacher of each Alpha Trust Academy, with assistance from the School Business Manager/ Director of Operations/Finance Officer, bears overall responsibility for systems of financial control within their own Academy and may be liable to be called to account for specific failures. However, all team leaders are responsible for ensuring an effective system of risk management and internal control exists within their areas of responsibility and that those controls operate effectively. Team leaders must take a lead in terms of fraud prevention and will be held accountable for not undertaking this as part of their position of trust and area of responsibility.

The Executive Principal/Principal/Headteacher is responsible for ensuring the Trust's policy in relation to fraud is communicated to all staff in their academy.

All Staff

This policy applies to all employees of Alpha Trust. It also applies to temporary staff, contractors and any other parties with a business relationship with the Trust.

All members of staff are expected to share this commitment to help the Trust protect the public funds to which it has been entrusted. All staff have a duty to assist the Trust in the prevention of fraud and are expected to alert their line manager, or appropriate alternative, where they believe the opportunity for fraud exists because of poor procedures or lack of appropriate supervision. All employees are expected to report any cases of suspected fraud, no matter how trivial they may seem.



All staff are expected to be fully accountable during their employment with Alpha Trust, to follow the Trust's policies, financial regulations and any relevant professional code and to comply with all laws and regulations applicable to the Trust's business.

As stewards of public funds, staff must have, and be seen to have, high standards of personal integrity. Staff should not accept personal gifts, hospitality, or benefits of any kind from a third party that may be seen to compromise that integrity, in accordance with the Alpha Trust's Gifts and Hospitality Policy.

Internal Audit

The Trust will have an annual programme of independent internal audit to report on the existence and effectiveness of control systems across the trust. The findings and recommendations of the reports will be implemented promptly.

Prevention

Prevention is the most desirable factor in dealing with any fraud. Unfortunately, not all systems are always fool proof in stopping the committed fraudster.

Trustees, Local Governors, senior leaders and staff will carry out their responsibilities as outlined above and implement specific action as set out in Appendix B.

This implementation document should be reviewed annually by the Trust Audit Committee and the date of review of each item noted.

The Board of Trustees has adopted the following measures to demonstrate its commitment to this policy:

- Audit & Resources Committees meet regularly;
- A requirement for all Staff, Trustees and Local Governors to declare prejudicial interests and not contribute to business related to that interest;
- A requirement for Staff, Trustees and Local Governors to disclose personal interest
- Maintenance of register of business interests;
- All Staff, Trustees and Local Governors are made aware of the Gifts and Hospitality policy (AT F3)
- Maintenance of a Gifts and Hospitality register;
- Clear recruitment policies and procedures;
- Clear delegation of authority and duties are detailed in the financial regulations;
- All Staff, Trustees and Local Governors are made aware of both this Anti-fraud, Corruption and Bribery Policy and of the Trust's Whistleblowing Policy (AT P7).

Detection

Any suspected fraud or irregularity reported in the Internal Controls Audit must be reported to the Chief Finance Officer and the Audit Committee.

All staff have an obligation to report concerns to senior management. All staff should be made aware of the Whistleblowing Policy (AT P7) should staff feel it is necessary to report their suspicions in a confidential manner.

Investigation

Where any matter that might constitute fraud, theft, corruption or bribery comes to the attention of any Trustee, Local Governor, the Executive Principal/Principal/Headteacher or member of the SLT, then the Executive Principal/Principal/Headteacher will have responsibility for co-ordinating the



initial response and ascertain the basic facts; unless this individual is involved in the irregularity in which case the Chief Finance Officer / Chair of Trustees will preside. If the Chief Finance Officer is involved the CEO will preside; if the Chair of Finance or the Chair of Trustees are involved, the Members will preside. Please refer to the Trust's Whistleblowing Policy for further details.

Subject to the findings the matter must be referred to the Audit Committee, who will then liaise with the initial response officer and a decision will be made as to whether a full internal investigation will be carried out.

The Audit Committee is responsible for investigating all allegations of suspected fraud. The Team has full right of access to examine any documents or contents of Trust property. This also includes examination of computers, and related equipment and interviews with staff. They will work closely with the Chair of Trustees, Chief Finance Officer and Executive Principal/Principal/Headteacher in fraud-related cases involving disciplinary investigation, action and hearings. Where fraud is proven, this constitutes gross misconduct and cases will be dealt with appropriately, according to the Trust's disciplinary procedures.

It is recognised that being subject to an investigation can be a stressful experience, therefore all investigations will be handled as quickly as possible and confidentially to ensure the person under investigation is dealt with in an appropriate and timely manner. 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.

Deterrence

The Board of Trustees views fraud as a serious offence against the Trust and employees will face disciplinary action if there is evidence to support any allegation of fraud.

Disciplinary action may be taken in addition to, any criminal proceedings, depending on the circumstances of each case and in accordance with the Trust's Disciplinary and Dismissal Policy (AT P5).

The Board of Trustees will ensure its policy is communicated to staff and the community.



Appendix A: Contact details

CFO - acting

Mrs Tina Woodhouse: TWoodhouse@CCHSG.com

CEO

Mrs Gillian Marshall: GMarshall@CCHSG.com

Chair of Trustees

Mr Laurence Jones: LJones@CCHSG.com

Whistleblowing Trustee

Mr Roger Cooke: RCooke@CCHSG.com



Appendix B: Implementation of the Anti-Fraud, Corruption and Bribery Policy

Action	Responsible Lead	Date completed	Date reviewed
Trustees & Local Governors to abide by the Trust's Finance Regulations, and act within the law in an open, honest and trustworthy manner	Continually monitored by Chair of Trustees and Chair of Audit Committee		
Ensure an effective system of internal financial control exists within the Trust, that it is clearly documented in the Trust's own Financial Regulations and that those controls operate effectively	Chief Finance Officer - monitored by Chair of Trustees and Chair of Audit Committee		
Budget holders to assess risk involved in their area of responsibility; to review the control systems, and to ensure that controls are being complied with properly by undertaking regular checks	Executive Principal/Principal/Headteacher in conjunction with Budget Holders (with assistance of Business Manager/Director of Operations)		
Recruitment procedures established to ensure all staff are vetted correctly prior to commencing their employment	CEO assisted by CFO, implemented by Executive Principal/Principal/Headteacher (assisted by Business Managers/Director of Operations)		
Ensure statements of employment or undertaking include reference to the Trust's Anti-Fraud, Bribery and Corruption Policy	CFO / Executive Principal/Principal/Headteacher (assisted by Business Manager/Director of Operations)		
Ensure Disciplinary procedures are in place to deal with any acts of misconduct by Trust employees	Chair of Trustees		
Inclusion of Anti-Fraud, Bribery and Corruption Policy; Whistleblowing Policy, Gifts and Hospitality Policy in staff induction programme	CEO / Executive Principal/Principal/Headteacher (assisted by Business Manager/Director of Operations)		
Inclusion of Anti-Fraud, Bribery and Corruption Policy; Whistleblowing Policy, Gifts and Hospitality Policy in trustees/governor's induction programme	Clerk to Board of Trustees		
Staff should not accept personal gifts, hospitality, or benefits of any kind from a third party that may be seen to compromise their integrity	CFO/Business Managers/Directors of Operations to maintain a Gifts and Hospitality Register		
Publicise the Trust's commitment to fighting fraud, e.g. providing information on its website and in Trust documents, such as the prospectus	CEO - Executive Principal/Principal/Headteacher (assisted by Business Manager/Director of Operations)		