



APPENDIX 8

Anti-Fraud & Corruption Policy

This policy was approved and ratified by the
Finance and Resources Committee of
Cox Green School
on
10th October 2017

Version	Authorisation	Approval Date	Effective Date	Next Review
1	Full Governing Body	28/02/12	28/02/12	Sept 2012
1.1	Full Governing Body	09/10/12	09/10/12	Sept 2013
1.2	Full Governing Body	15/10/13	15/10/13	Sept 2015
1.3	Full Governing Body	20/10/15	20/10/15	Sept 2017
1.4	Finance & Resources Committee	10/10/17	10/10/17	Sept 2020



Introduction

Cox Green School is committed to discharging its responsibility to safeguard public funds and the highest standards of integrity. It is committed to fighting fraud and corruption whether attempted from inside or outside and having effective measures to prevent and detect fraud and corruption.

Cox Green School expects all members 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.

In carrying out its duties and responsibilities, Cox Green School 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.

Cox Green School 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.

Definitions

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
- Wilful misrepresentation of transactions or of Cox Green School's state of affairs

Corruption is 'The offering, giving, soliciting or acceptance of an inducement or reward which may influence actions taken by the body, its members or officers.'

Main areas of activity, which are susceptible to corruption may include:

- Contracts
- Asset Disposal
- Planning consents and licenses



Operating Culture

Cox Green School is determined that the culture and tone of the origination 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 judgement, duty to uphold the law and respect for others.

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, the Headteacher or the Chair of Governors. Full information about concerns is set out in Appendix 5 - Whistleblowing Policy.

We expect members 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.

The school requires all individuals and organisations with whom it deals in any capacity to behave towards it with integrity and without intent or actions involving fraud and corruption.

The school engages MHA MacIntyre Hudson to carry out a termly internal audit function to review processes and procedures designed to prevent such activities.

Where appropriate, the school operates with other local authorities and public sector bodies in the prevention, detection and investigation of fraud and corruption.

Although Cox Green School encourages its employees to report concerns acting in good faith, any maliciously motivated and unfounded allegations may be dealt with through its disciplinary procedures.

Prevention

It is the corporate responsibility of Cox Green School to put in place preventative measures to fight fraud and corruption to minimise risk.

Cox Green School's Financial Regulations Manual and Policy in conjunction with the Scheme of Financial Delegation sets out a framework for dealing with the affairs of the school and all employees have a duty to comply with their provisions. This includes the duty of employees to act within statutory regulations.

The school 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 MHA MacIntyre Hudson will regularly evaluate the appropriateness and effectiveness of these systems during their termly Internal Audit checks.

Through 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 they are in line with best practice and effective internal controls.

Employee recruitment is required to be in accordance with equality, equal opportunity and employment law and in particular adequate checks must be made appropriate to the posts and before any appointment is made.



Detection and Investigation

All line managers are responsible for the prevention and detection of fraud, corruption and other irregularities. Line managers should pay special attention to particular circumstances, which may indicate an irregularity.

It is the responsibility of all employees, in particular line managers to immediately inform the appropriate authorities 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.

Reporting of suspected irregularities to the Headteacher/Chair of Governors 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.

The school will take appropriate action following an investigation including disciplinary action, civil recovery or referral to the Police. Cox Green School will work in partnership with other organisations for the detection and investigation of fraud and corruption. These organisations include the Police/Fraud Squad and Audit Commission.

Cox Green School will notify the ESFA of any instances of fraud or theft where the value exceeds £5,000, individually or cumulatively, or of any value where the fraud is unusual or systematic.

Training

Cox Green School supports induction and work related training, particularly for employees involved in financial control to ensure that their responsibilities and duties are regularly highlighted and reinforced and best practice is followed.