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WHS Anti-Fraud Policy

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Outline and basic principles

This document sets out the policy and procedures of Woodside High School (WHS) against fraud and other forms of dishonesty.

It applies to Governors, staff and volunteers. This policy is not intended to have contractual effect and may be amended by the School at any time. This policy should be read in conjunction with the School's Whistleblowing Policy and Anti-Corruption and Bribery Policy.

Anybody associated with WHS who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

WHS will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest. We will not condone any behaviour that falls short of these principles.

WHS considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the policies and objectives, diverting its limited resources from the provision of education. There is a clear recognition that the abuse of WHS's resources, assets and services undermines the reputation and threatens its financial standing.
All members of WHS have a responsibility for putting these principles into practice and for reporting any breaches they discover.

This policy:

- Defines fraud, corruption, bribery and theft
- Identifies the scope of application
- Sets out WHS's intended culture and stance against fraud, corruption and bribery
- Identifies how to raise concerns and to report malpractice.

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DEFINITIONS

1. Fraud: A range of malpractice and abuse covered by the Fraud Act of 2006. It is a deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. Fraud 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 an unfair gain for one party and / or a disadvantage for another.

   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 WHS's name to procure personal goods and services is also fraudulent; 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 WHS to pay for them.

   The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

   Examples of fraud:

   - Sending fake invoices for goods and services that weren't ordered or received.
   - Use of the school's purchase card to make personal purchases.
   - Intercepting a school cheque and amending the name of the payee and/or the amount. Submitting false claims for sickness or expenses.

   Any attempt to commit fraud by workers is taken extremely seriously and any employee involved in impropriety of any kind will be subject to disciplinary action up to and including summary dismissal. It may also lead to prosecution. The School treats attempted fraud as seriously as accomplished fraud.

2. Corruption: this will normally involve the above with some bribe, threat or reward being involved.

3. Bribery: A bribe is an inducement or reward offered, promised or provide in order to gain any improper commercial, contractual, regulatory or personal advantage,

   There are four key offences under the Bribery Act of 2010:

   - Bribery of another person
   - Accepting a bribe
   - Bribing a foreign official
   - Failing to prevent bribery

   The School has a zero tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business dealings. The School upholds

all laws relevant to countering bribery and corruption and is bound by the laws of the UK, including the Bribery Act 2010. The School has a specific Anti-Corruption and Bribery Policy, which all staff are required to familiarise themselves with. However, as a summary, it is unacceptable to:

- give, promise to give, or offer a payment, gift or hospitality to an individual 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 an individual who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage with any activity which might lead to a breach of this policy (or our Anti-Corruption and Bribery Policy.

It is an offence for a person to offer, promise or give a financial or other advantage to another person in one of two cases:

a) Where a person intends the advantage to bring about the improper performance by another person of a relevant function or activity or to reward such improper performance;
b) Where a person knows or believes that the acceptance of the advantage offered, promised or given in itself constitutes the improper performance of a relevant function or activity.

Bribery and corruption are punishable for individuals by up to 10 years' imprisonment and, if we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously.

4. Facilitation Payments: These are unofficial payments made to secure or expedite a routine government action by a government official. Facilitation payments are not tolerated and are illegal.

5. Kickbacks: These are unofficial payments made in return for a business favour or advantage. Kickbacks are not tolerated and are illegal.

6. Gifts, Hospitality and Gratuities: This involves the offering or acceptance of a gift, reward or benefit with the intention of influencing a third party to obtain or retain business or a business advantage or to reward the provision or retention of business or a business advantage or in explicit or implicit exchange for favours or benefits and may be given for performing an act, or for failing to perform an act.

7. Theft: dishonestly acquiring, using or disposing of physical or intellectual property belonging to WHS or to individual members of WHS

Scope of Application

This policy applies to all members of WHS, employees, be they full time, part time, temporary or casual.

WHS expects all individuals and organisations with which it deals to act with integrity and without thoughts or actions involving fraud and corruption. Appropriate clauses will be included in contracts where relevant, about the consequences of fraud, bribery and corruption. Evidence of any such act will lead to termination of the particular contract and prosecution.

WHS recognises the seven principles of public life defined by the Nolan Committee 1995, and expects all governors, employees and those acting as its agent to conduct themselves according the principles as listed below;

- Honesty – Holders of public office have a duty to declare any private interest 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 them in 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 their 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 decision 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.

In observing the above principles, WHS requires the governors, employees and its agents to be alert to the possibility of fraud, corruption and dishonesty in all their dealings.

The design and operation of systems and procedures must endeavour to minimise losses due to fraud, corruption and other dishonest action and abuse.

Culture & stance against fraud & corruption

WHS is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud and corruption of any kind. WHS expects that the governors and employees at all levels will lead by example in ensuring adherence to approved policies, financial regulations, codes of conduct and prescribed procedures and practises.

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

WHS's Finance and General Purpose Committee is responsible for overseeing internal controls, financial regularity and rigorous risk management.

Reporting Concerns

All actual or suspected incidents of fraud, corruption or bribery in a school should be reported without delay to a member of the senior leadership team. Please refer to the School's Whistleblowing Policy for further guidance. Advice can also be obtained from the independent whistleblowing charity, Protect on 020 3117 2520, by e-mail whistle@protect-advice.org.uk or from their website at www.protect-advice.org.uk.

If it is considered more appropriate (for example if the Head teacher, Business Manager or other members of the Senior Leader Team is involved), the report should be directed to the Chair of Governors.

The School 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 and that workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in fraud, bribery or corruption, or because of reporting their suspicion that an actual or potential fraud, bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Head teacher immediately. If the matter is not remedied you should raise it formally using our Grievance Policy and Procedure.

The procedure to follow in reporting fraud will be as set out in the Whistleblowing Procedure

Breaches of this Policy

Breaches of this policy will be dealt with as a disciplinary matter and may, in serious cases, be treated as gross misconduct, which if proven may result in summary dismissal.

Monitoring and Review

The Accounting Officer, in conjunction with the Business Manager has overall responsibility for the maintenance and operation of this policy. This policy will be reviewed annually by the Finance & Resources Committee.

APPENDIX

ESFA anti-fraud checklist for academy trusts

The ESFA have published an anti-fraud checklist for academy trusts. It is noted that fraud occurs in every sector and although the level of identified fraud in academies is low, trusts must be aware of the potential for it to occur. The ten questions included in the checklist are intended to help governors, accounting officers and heads of finance to review their arrangements for preventing, detecting and dealing with fraud should it occur.

The risk of fraud is considered on an ongoing basis through the WHS risk register which is discussed at the Finance and Resources Committee; the schedule for internal audit; the annually updated financial procedures handbook; the annually updated delegated levels of authority and the overall compliance with the 'ESFA Financial Handbook for Academies', driven by the staff through their own independent checks and training update sessions. A summary of the Finance Handbook 'musts' is discussed and circulated to the Headteacher annually.

The 10 questions that we must always be aware of are:

- Are directors and the accounting officer aware of the risk of fraud and their responsibilities regarding fraud?

- Is fraud included within the remit of the finance and resources committee?

- Has the role of the external auditor and responsible officer or equivalent regarding fraud been established and is it understood?

- Is fraud risk considered within the risk management process?

- Does WHS have a fraud strategy or policy and is there a 'zero tolerance' culture to fraud?

- Is the strategy, policy and 'zero tolerance' culture promoted within WHS, for example through financial regulations, disciplinary procedures, checks on new staff, induction process, staff training and the vetting of contractors?

- Does WHS have policies on whistleblowing, declaration of interests and the receipt of gifts and hospitality?

- Does WHS have appropriate segregation of duties?

- Is it clear to whom suspicions of fraud should be reported?

- If there has been any fraud, has a ‘lessons learned’ exercise been undertaken?