



ATLAS Multi Academy Trust

ANTI FRAUD CORRUPTION POLICY (Statutory)

Trust sub-committee: Resources, Audit and Risk Committee

Co-ordinator: Mr P O'Neill

Last Reviewed: Spring 2020

Next Review: Spring 2022

St Albans Girls' School : Beech Hyde Primary School and Nursery : The Adeyfield Academy

Signed by:
Margaret Chapman
Executive Head Teacher

Signed by:
Rachael Kenningham
Chair of ATLAS Board of Directors

1.	RATIONALE
1.1	ATLAS Multi Academy Trust is a large and complex organisation and 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. The Trust and each of its schools are committed to having effective measures to prevent and detect fraud and corruption.
2.	AIMS
2.1	The Trust 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.
2.2	In carrying out its duties and responsibilities, The Trust 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 Strategy which will provide a framework for: <ul style="list-style-type: none"> • 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 • monitoring, publishing and updating the Strategy and its related procedures and performance
2.3	The Trust 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.
2.4	This Strategy is part of The Trust's Anti-Fraud and Corruption Framework and sits alongside policies and guidance including Whistleblowing Policy and employees' Code of Conduct.

3.	PROCEDURES
	Definitions The Trust defines the following:
3.1	Theft is ‘the dishonest taking of property belonging to another person with the intention of permanently depriving the owner of its possession’.
3.2	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: <ul style="list-style-type: none"> • 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 The Trust’s state of affairs
3.3	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: <ul style="list-style-type: none"> • contracts • asset disposal • planning consents and licenses • employment of staff (see 3.15 below)
3.4	The Trust is determined that the culture and tone of the organisation meets the expectations of the Committee on Standards of Public Life and the Standards Board for England. It is committed to the seven principles of public life: <u>Selflessness</u> , <u>Integrity</u> , <u>Objectivity</u> , <u>Accountability</u> , <u>Openness</u> , <u>Honesty</u> , <u>Leadership</u> .
3.5	Employees are expected, and are positively encouraged, to raise any concerns relating to fraud and corruption, of which they become aware. These can be raised in a number of ways including with the employees line manager, a member of the Senior Leadership Team or a member of the Trust Executive Team. Full information about concerns is set out in the Whistleblowing Policy documents.
3.6	The Trust expects 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 the Executive Leadership team and School Senior Leadership Teams are to ensure that all employees are aware of what is expected of them.
3.7	The Trust requires all individuals and organisations with whom it deals in any capacity to behave towards the school with integrity and without intent or actions involving fraud and corruption.
3.8	The Trust employees and members of the public are important elements in the stance against fraud and corruption and are positively encouraged to raise any concerns they may have on these issues which may impact on The Trust activities using the Whistleblowing Strategy Complaints Procedures.
3.9	Although The Trust 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
3.10	It is the corporate responsibility of The Trust to put in place preventative measures to fight fraud and corruption to minimise risk.
3.11	The Trust’s Procedures, Rules, Standing Orders, Schemes of Delegation together with Financial Regulations, Codes of Conduct and Codes of Practice set out a framework for

		dealing with the affairs of The Trust and all members and employees have a duty to comply with their provisions. This includes the duty of employees to act within statutory regulations.
	3.12	Governors must operate in accordance with The Trust's Procedure Rules and Code of Conduct.
	3.13	The Trust 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.
	3.14	Thorough documentation, including manuals and operating procedures, and 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 in line with best practice and effective internal controls.
	3.15	Employee recruitment is required to be in accordance with procedures laid down in the Academy's human resources procedures and, in particular adequate checks made appropriate to the posts and before any appointment is made.
	3.16	Employees are required to disclose any offers of gifts, hospitality or interests that could conflict with the interests of The Trust or might affect their judgement. The Trust HR Manager will maintain a register to record and monitor disclosures.
	Detection and Investigation	
	3.17	All line managers are responsible for the prevention and detection of fraud, corruption and other irregularities. Managers should pay special attention to particular circumstances, which may indicate an irregularity.
	3.18	It is the responsibility of all employees, in particular line managers, to immediately inform the Trust Chief Operating Officer (COO) and/or Executive Headteacher (EHT) if a fraud or other irregularity is suspected. They should also ensure that: <ul style="list-style-type: none"> • any supporting documentation or other evidence is secured; and • confidentiality is maintained so as to not prejudice any subsequent investigation
	3.19	Reporting of suspected irregularities to the COO is essential because it: <ul style="list-style-type: none"> • 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
	3.20	The Trust will take appropriate action following an investigation including action, civil recovery and/or referral to the Police.
	Response Plan	
	3.21	The Trust will work in partnership with other organisations for the investigation of fraud and corruption. These organisations include the Police, the Academy's Auditors, National Anti Fraud Network and Audit Commission.
	Training	
	3.22	Training and guidance is vital in maintaining the effectiveness of this Strategy and its general credibility. The Trust supports induction and work related training, particularly for employees involved in internal control systems, to ensure that their responsibilities and duties are regularly highlighted and reinforced and best practice is followed
4.	MONITORING	
	4.1	The Trust has in place a clear framework of systems and procedures to deter and investigate fraud and corruption. It will ensure that these arrangements are fair, monitored and updated to keep pace with future developments in preventative, deterrent and detection techniques.
	4.2	To this end Trustees will review this policy every two years

Linked Policies/Documents

Whistleblowing Policy
Employees' Code of Conduct
Professional Standards



Equality Impact Analysis

When reviewing all Trust policies, the following Equality Impact Analysis (EIA) should be undertaken to ensure fairness of the new proposals/policy and to identify any action needed to redress any potential discrimination, positively promoting equal opportunities, improved access and participation for all.

Title of Policy:	Anti Fraud and Corruption Policy
Date:	Spring 2020
EIA carried out by:	Mr P O'Neill
EIA reviewed by:	Resource, Audit and Risk Committee

1. Identify the aims and objectives of the policy, what will be the proposed change and how will it be implemented	
<ul style="list-style-type: none"> Reviewed policy contains information about: Overall aims and objectives? What is the proposed change? Who is intended to benefit from the proposal and in what way? Outcomes of the policy? How will it be put into practice and who is responsible for this? 	<p>ATLAS Multi Academy Trust is a large and complex organisation and 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. The Trust is committed to having effective measures to prevent and detect fraud and corruption.</p>

2. Assessment of Impact? To include impact of policy, any plans needed to mitigate any negative impact, equality issues to be addressed		
Characteristic	Group	Effect/Impact
• Age	No issue	Equal access for all
• Disability	No issue	Equal access for all
• Gender reassignment	No issue	Equal access for all
• Marriage/civil partnership	No issue	Equal access for all
• Pregnancy/Maternity	No issue	Equal access for all
• Race	No issue	Equal access for all
• Religion or Belief	No issue	Equal access for all
• Sex	No issue	Equal access for all
• Sexual orientation	No issue	Equal access for all

3. Consultation	
<ul style="list-style-type: none"> • Reviewed policy contains information about: Policy audience, expected actions and outcomes. Consultation and communication process Accessibility for all Fair access to the consultation process Lessons learnt from previous consultation, if appropriate 	<p>This Anti Fraud & Corruption Strategy continues to provide a framework for:</p> <ul style="list-style-type: none"> • 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 Strategy and its related procedures and performance.

4. Decision	
<ul style="list-style-type: none"> • Should the new proposal/policy be agreed and any impacts identified following consultations? • What reasonable adjustments are required? 	<p>No issues or adjustments required.</p>

5. Action Planning	
<ul style="list-style-type: none"> • Any actions identified to address inequality for different groups? • Any actions identified to promote equality and diversity? • Where are these actions recorded and who is responsible for them? 	<p>None.</p>

6. Monitoring and Review	
<ul style="list-style-type: none"> • When will the impact assessment be reviewed? • Who is responsible? 	<p>Spring 2022 Mr P O'Neill</p>

7. Publication of the results of the impact assessment	
<ul style="list-style-type: none"> • Results of EIA are published – where and when? • The results are kept as a public record of the EIA – where and when? 	<p>With policy</p>