



Anti-Fraud, Bribery and Corruption Policy (including Gifts & Hospitality)

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1. Context

- 1.1. There is no requirement for schools to have an anti-fraud, bribery and corruption policy. However, Nexus Multi Academy Trust takes fraud, theft, bribery and corruption very seriously and there is a 'zero tolerance' culture to fraud in the Trust. Nexus has implemented this policy which, working alongside a suite of financial policies, ensure that arrangements are in place to protect public money.

The Academies Trust Handbook requires academy trusts to have an internal control framework which reduces the risk of fraud and theft.

- 1.2. With regard to the Investigation of fraud, theft and/or irregularity the AFH has a clear definition of this, which forms the basis of this policy.

2. Policy Statement

- 2.1. Nexus MAT and its constituent schools has a duty to protect public assets; to ensure that management and other practices accord with the standards of probity expected of public sector bodies; and to ensure that the resources available to it are used only in furtherance of the Trust's objectives as an educational body. Fraud, corruption, or any other kind of financial misconduct or irregularity will not be tolerated.

3.2.2. Segregation of duties in use of financial systems is practiced, so, for

designed into all systems and applied consistently. This includes segregation of duties, reconciliation procedures, random checking of transactions, and review of management accounting information.

4.2. Public Interest Disclosure ('Whistleblowing') Procedure

4.2.1. If an individual has reason to suspect that fraud is taking place (or has

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- 4.4.3. In cases where a staff member receives a gift on behalf of The Trust/Academy, the gift remains the property of The Trust/Academy. The gift may be required for departmental display or it may, with the line

4.8.1. It is not acceptable for staff (or someone on their behalf) to:

- 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;
- offer any cash or cash equivalent (vouchers) to a third party
- accept payment from a third party that the member of staff knows or suspects is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if the member of staff knows or suspects that it is offered or provided with an expectation that a business advantage will be provided by The Trust/Academy in return;
- threaten or retaliate against another member of staff who has refused to commit a bribery offence or who has raised concerns under this policy; or
- engage in any activity that might lead to a breach of this policy.

4.9. Potentially Suspicious Behaviour

4.9.1. Staff members who have committed serious financial irregularities may attempt to conceal this by taking few holidays, regularly working alone late or at weekends, being resistant to delegation or resenting questions about work. If any suspicions are raised they should be discussed with the Accounting Officer, Headteacher or Chief Finance Officer. Any indication that a member of staff may be addicted to drugs, alcohol or gambling should also be discussed with the Accounting Officer, Headteacher or Chief Finance Officer. This is both for the welfare of the individual and to minimise the risks to the Academy, which might include fraud. Any action should be taken with an assessment of the scale of risk in mind. Any suspicion will be investigated and dealt with in accordance with the procedure described in Section 3 below.

5. Investigation of Suspected Irregularity

5.1. Once an irregularity is suspected, reported or disclosed, whether it relates to fraud, a whistleblowing disclosure or an ethical issue, it is critical that any investigation is conducted in a professional manner, in accordance with the following procedures.

5.2. The Chief Executive Officer and Chief Finance Officer should be informed of a suspected irregularity without delay. At this point, the circumstances and nature of the matter raised and the remedies being sought will be taken into account in determining the course of action to be taken which is likely to be one or more of the following:

5.2.1. The Headteacher can immediately refer the matter to another appropriate external authority such as the Police or a professional body.

5.2.2. The matter can be referred to an individual, an Investigating Officer, appointed by the Headteacher, who has the appropriate expertise and seniority to decide whether there is a prima facie case to answer. In cases of fraud, this will normally be the Chief Finance Officer. The Chief Finance Officer, with the Headteacher, will decide whether an investigation should be conducted and if so, the remit of the investigation, who should undertake the investigation, what form it should take and the scope of the concluding report. Internal investigations will be conducted in a manner 1 (m)2 9 (i)1 (i)1 (s)eniho.002 Tw Theso snvest(3 (()6 ()2 (de)3 ()1 (w)4 dJ9.(d)6 (o Th))3 3 (o1 TD3 (ne73 on)7 (ond)5d)1

7.1.2. Establish whether there is a need for audit staff to be trained in the evidence rules for interviews under the Police and Criminal Evidence Act (1984).

7.1.3. Ensure that staff involved in fraud investigations are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings.

7.2. Management will establish and maintain contact with the police, where appropriate. The decision will be reported to the Chair of Audit & Risk Committee.

8. Notifying the Central Government

8.1. The Academies Trust Handbook includes a requirement that all instances of fraud or theft committed against the Trust, whether by employees or governors or third parties, to a defined value, **must** be reported to the central government. The central government reserves the right to conduct or commission its own investigation into actual or potential fraud, theft or irregularity.

8.2. The Chief Finance Officer will ensure any instances of fraud or theft committed against the Trust which meet the Threshold set in the Academy Trust Handbook are reported in without undue delay.

9. Recovery of losses

9.1. The Investigating Officer shall where possible quantify the amount of any loss. The Chief Executive Officer shall determine whether to, and how to go about, seeking repayment of losses.

9.2. Where the loss is substantial, legal advice will be obtained without delay about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice will also be obtained about prospects for recovering losses through the civil court, or deducting losses from any salary payments outstanding, where the perpetrator refuses repayment. The Academy would normally expect to recover costs in addition to losses.