

CHULMLEIGH ACADEMY TRUST

ANTI FRAUD POLICY

Agreed by the BoD acting by the Resources Committee 10.3.15

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Anti-fraud Policy to be read in conjunction with the Trust's Whistleblowing Policy

For the purpose of this policy statement fraud includes all irregularities which could normally be described as theft, deception, fraud, corruption, or impropriety. Fraud is always wrong. In any organisation, it countermands the management at every level and positive action is needed to prevent and discourage it. The prevention of fraud and the protection of each of the schools is the responsibility of every member of staff.

Each discovered loss shall be reported to the Secretary of State at the earliest opportunity where the Trust is required to do so.

In every case, reported suspicions will be passed to the Chair of the Resources Committee who will inform the Executive Headteacher (unless the fraud involves the Senior Leadership Team), the Lead Director for Finance, and the Chair of the Board of Directors. The Chair of the Resources Committee will decide on the subsequent course of action after consulting with those who are informed.

When fraud is identified, action will be taken to:

- Clarify the situation
- Limit the damage
- Inform the police, if it is suspected that a criminal offence has been committed
- Follow the Academy's Conduct Procedure
- Seek reparation for losses incurred
- Revise procedures to prevent any recurrence

Response to suspected fraud

The Academy Trust has rules which aim to allocate resources on a fair and even handed basis. Fraudulent activity circumvents these rules and gives an unfairly generous allocation to one or more individuals to the detriment of all others.

Reporting of suspected fraud

Any suspicion of fraud should be reported to a member of the Senior Leadership Team. If it is considered more appropriate (for example, if a member of the Senior Leadership Team is involved) the suspicions may be reported directly to the Chair of Resources and the Chair of the Board of Directors, or if appropriate, another Director who can pass on the information.

After a suspicion is reported

The Senior Leadership Team member or Director will make any initial enquiries considered necessary to clarify the situation. In every case and as soon as possible after these initial investigations, he or she will pass the matter to the Executive Headteacher (unless the Executive Headteacher is suspected, in which case it will be reported directly to the Chair of the Board of Directors).

Even if there is no evidence to support the allegation, the Executive Headteacher must report the matter to the Chair of the Resources Committee.

The Audit sub-committee

The management of any investigation will be undertaken by an Audit sub-committee set up and controlled by the Resources Committee which will seek advice from the Academy Trust's internal auditors.

They will:

1. clarify the situation
2. determine whether the matter should be reported to the Chair of the Board of Directors, or to a special meeting of the Directors
3. determine who should carry out the investigation
4. determine which outside agencies (police, auditors) should be involved
5. determine whether the matter must be reported to the Secretary of State
6. assess the risk to the Trust
7. determine to whom day to day management of the response should be given
8. allocate responsibility for damage limitation action
9. determine the course of action to recover losses
10. determine the course of action to be taken against wrongdoers
11. evaluate the events which enabled the fraud to occur
12. ensure preventative action is taken