



Carlton Academy Trust Anti-Fraud Corruption, Bribery and Gifts Policy

Ratified by Board of Trustees:

September 2020

Signed on behalf of Board of Trustees:

G Logan

Signed on behalf of CEO:

A Kneeshaw

Review date:

September 2021

Policy Statement

The trust does not tolerate fraud, corruption, or abuse of position for personal gain in any operational area as they:

- Divert resources from education provision and thereby compromise achievement of trust objectives
- Compromises the overall financial position
- Threaten the trusts' good reputation and standing.

All staff have a duty to protect the assets of the trust, report all reasonable suspicions of malpractice, and fully cooperate with any investigation.

Scope of Policy

This policy applies to all employees and anyone acting on behalf of the trust, including governors, volunteers, consultants, and contractors.

Definitions

Fraud: Deliberate use of deception and dishonesty to deprive, disadvantage or cause a loss or the risk of loss (usually financial) to another person or party. Fraud can be committed in three ways: false representation; failing to disclose information; abuse of position.

Theft: Dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

Bribery: Where a person offers, promises, or gives a financial or other advantage to another individual to perform improperly a relevant function or activity

Corruption: The offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions of any person.

Systems to deal with Fraud

The risk of fraud is reduced through carefully designed and consistently applied financial procedures. The Trust will ensure that key personnel have training in the following aspects of financial management which are most susceptible to fraud, principally:

- Segregation of duties and appropriate oversight in the use of financial systems.
- Clear roles and responsibilities, with set levels of authority for authorising transactions.
- System protection with electronic access restrictions to prevent the possible misuse of information technology.

Financial systems will also be scrutinised through annual external audits and through periodic audits from the Education Schools Funding Agency.

Gifts and Hospitality

Gifts and/or hospitality should never be solicited under any circumstances. The acceptance of gifts is not encouraged, and any cash or gift offered to an individual employee should not be accepted. The exception to this is the acceptance of low value gifts from pupils or parents to register their thanks or gratitude, typically at the end of the school year. These may be accepted if they are under £25 in value and can not be perceived as a means of exerting undue influence on the member of staff.

Lavish hospitality that could be interpreted as a way of exerting an improper influence over the way duties are carried out, should never be accepted. The timing of hospitality in relation to trust procurement or purchasing decisions are especially sensitive.

The **PROVEIT** guidelines can be used to determine whether an offer of a gift or hospitality is acceptable:

- **Purpose:** To say thanks – Yes; Seeking Favour -No
- **Rules** – What are they? Does this situation conform?
- **Openness** – Is the offer transparent?
- **Value** – Expensive or inexpensive?
- **Ethics** – Does the offer fit with Academy's ethics?
- **Identity** – Who has made the offer?
- **Timing** – Are you about to make a purchasing decision relevant to the giver?

Raising Concerns

CAT leaders and trustees will apply a robust approach to dealing with financial malpractice. Trustees, governors, employees, or anyone associated with the trust should follow the guidance in the trust's Whistleblowing Policy if they suspect malpractice.

Do's and Don'ts of Dealing with Concerns

Do:

- Be responsive to staff concerns and treat all staff concerns seriously and sensitively
- Obtain as much information as possible from the person reporting suspected malpractice
- Evaluate the allegation objectively, determining whether any suspicions appear to be justified.
- Deal with the matter promptly as any delay may cause the Trust to suffer further financial loss.

Don'ts:

- Ridicule suspicions raised by staff, which can serve to discourage them or others reporting concerns in the future.

- Challenge the suspected person/s or investigate concerns. Instead, report your concerns to the appropriate person as directed in the Whistleblowing Policy.

Notifying Other Agencies

In accordance with the Academies Financial Handbook, the Trust will notify the ESFA and external auditors of any instances of fraud, theft and/or irregularity exceeding £5,000 or any unusual or systematic fraud, regardless of value.