



# Warrington Primary Academy Trust

Anti-Fraud, Corruption and Bribery Policy

Ratified: 11 April 24

Next Review Date: April 26

## Policy Responsibilities and Review

Policy type:	Trust
Guidance:	This policy uses guidance from the EFSA
Related policies:	<ul style="list-style-type: none"> <li>• Financial Regulations</li> <li>• Whistleblowing Policy</li> <li>• Competitive Tendering Policy</li> <li>• Trustees and Governors Expenses Policy</li> </ul>
Review frequency:	Biennially
Committee responsible:	Audit and Risk Committee
Chair of Trustees signature:	
Changes in latest version:	Formatting, spelling change and reference in section 7 to Audit and Risk Committee.

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## 1. Introduction

This policy is to confirm the Warrington Primary Academy Trust's (WPAT) commitment against dishonesty. The fulfilment of this Anti-fraud, Corruption and Bribery Policy will assist in the delivery of more effective risk management.

The Trust is determined to demonstrate that it will not tolerate fraud, corruption or abuse of position for inappropriate gain, wherever it may be found, in any area of the Trust's activity.

The Trust considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the Trust's policies and objectives as they divert its limited resources from the provision of education. There is a clear recognition that the abuse of the Trusts resources, assets and services undermines the Trust's reputation and also threatens its sound financial standing.

## 2. Purpose

The purpose of this policy statement is to set out for trustees, governors and workers, the Trust's main objectives for countering dishonesty. This policy statement:

- Defines fraud, corruption and bribery
- Identifies the scope of the applicability of the policy
- Sets out the Trust's intended culture & stance against fraud, corruption and bribery.
- Identifies how to raise concerns and to report malpractice
- Sets out responsibilities for countering fraud

## 3. Definitions and examples

### Fraud

Fraud is a range of abuse and malpractice that is covered by the Fraud Act 2006. Fraud can be defined as an abuse of knowledge or financial position that is done deliberately to create a financial gain for the perpetrator or for a related person or entity and / or cause a loss to another. It 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 a financial gain for one party and / or a loss for another.

Crucially, under the Fraud Act, no gain or loss need to occur. The intention to defraud is sufficient for a prosecution to proceed.

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 Trust'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 Trust to pay for them.

### Corruption

Transparency International defines corruption as the “abuse of entrusted power for private gain”. Corruption will normally involve some threat or reward.

## Bribery

The Bribery Act 2010:

There are four key offences under the Act:

1. bribery of another person (Section 1 of the Act)
2. accepting a bribe (Section 2 of the Act)
3. bribing a foreign official (Section 6 of the Act)
4. failing to prevent bribery which is a corporate offense (section 7 of the Act)

The following are examples of unacceptable behaviour:

- give, promise to give, or offer a payment, gift or hospitality 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 public 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 a person who has refused to commit a bribery offence or who has raised concerns under this policy;

## 4. Scope of the Policy

4.1 The Policy Statement applies to all members of the Trust Board, Local Governing Committees and all workers (full time, part time, temporary, casual, voluntary or third party) who work for the Trust.

4.2 The Trust expects that individuals and organisations (e.g. partners, suppliers, contractors, and service providers) with which it deals will act with integrity and without thought or actions involving fraud and corruption. Where relevant, the Trust will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption.

Evidence of such acts is most likely to lead to a termination of the particular contract and will normally lead to prosecution.

4.3 The Trust recognises the importance of the seven principles of public life defined by the Nolan Committee 1995, and expects all trustees, governors, workers and those acting as its agents to conduct themselves according to them. The seven principles are worthy of being read by all;

- **Honesty** - Holders of public office have a duty to declare any private interests 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 decisions 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.

4.4 Through observance of these principles the Trust requires the trustees, governors, workers and its agents to be alert to the possibility of fraud, corruption and dishonesty in all their dealings. The Trust also requires that those workers responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, corruption, and other dishonest action and abuse.

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4.6 This policy is not meant to change the requirements of the Trust's approach to gifts and hospitality as set out in WPATs Financial Regulations. These make it clear that all offers of gifts and hospitality of a value of £25 or over should be registered whether they are accepted or not. These gifts should not be accepted without prior approval/authorisation from the EHT/HT, HoS, CEO or CFO.

4.7 Segregation of duties and predetermined authorisation levels are instrumental in minimising the risk of mistakes or any opportunity for corruption. The details of this

are contained with Financial Regulations that are updated annually through Resources Committee following recommendations made via internal and external audits, changes in legislation or review of best practice.

## 5. Culture and Stance against Fraud and Corruption

5.1 WPAT is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud and corruption of any kind. The Trust expects that the Trust Board, governors and workers at all levels will lead by example in ensuring adherence to legal requirements, financial rules, codes of conduct and prescribed procedures and practices.

5.2 The Trust implements and maintains systems of accountability and control 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.

## 6. Raising Concerns

6.1 Trustees, governors and workers are an important element in the Trust’s defense against fraud and corruption; they are expected to raise any concerns that they may have on these issues where they are associated with the Trust’s activities.

6.2 The Trust’s senior leadership and trustees will be robust in dealing with financial malpractice of any kind. Governance and workers of the Trust should follow the guidance issued in the Trust’s **Whistleblowing Policy**. Examples include:



**ACT QUICKLEY TO HELP MINIMISE LOSSES AND ENSURE PERPETRATORS CANNOT DESTROY EVIDENCE**

- 6.3 All concerns reported by whatever method will be treated in confidence and will be reviewed and investigated initially by a member of staff deemed to be appropriate and best placed to do so. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by members of the Trust's senior leadership team, Trustees or in the case of very serious concerns, the Police.

## 7. Monitoring and Review

- 7.1 This policy was originally approved by the full Trust Board and will be reviewed on a biennial basis by Audit and Risk Committee.
- 7.2 The internal monitoring of the implementation of this policy will be the responsibility of governance, the Executive Headteachers (EHT), Head Teachers (HT), Heads of School (HoS) and CFO/CEO. The responsibility for ensuring that this policy and its associated processes and procedures, remain appropriate and comply with any changes in legislation will be held by the EHT's, HT's and HoS.