

# LEVENS CE SCHOOL

## ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY

Relevant roles held and by whom (correct at the time of publishing)	
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Approved by <sup>1</sup>			
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<sup>1</sup> This Policy should be approved by the Governing body/Sub-Committee.

<sup>2</sup> This Policy should be reviewed annually.



## REVIEW SHEET

Each entry in the table below summarises the changes to this Policy and procedures made since the last review (if any).

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### [Appendix A](#) – The seven principles of public life

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## 1. Policy statement

This Policy applies to all employees (including permanent, temporary, or casual staff) governors, volunteers, agency workers, contractors and other individuals performing functions in relation to or on behalf of Levens CE School (referred to as the school) and sets out our approach to fraud, bribery and corruption.

We are committed to ensuring that all those outlined above act with integrity and have high standards of personal conduct. We take our collective responsibility for safeguarding public monies seriously and do not tolerate fraud, bribery, corruption or abuse of position for personal gain in any area of our activity.

We wish to promote a culture of openness and honesty consistent with the principles for conduct identified by the '7 Principles of Public Life' (see [Appendix A](#)) and expect all those who work for and with us to adopt the highest standards of propriety and accountability.

This document sets out our Policy and procedures for dealing with the risk of fraud or corruption and how we plan to minimise the risk and impact of fraud by:

- creating a culture which deters fraudulent activity, pursues preventative measures, and actively promotes detection and reporting; and,
- identifying and documenting its response to cases of fraud and corrupt practices.

We are committed to the prevention, deterrence and detection of fraud and have a zero tolerance approach. Robust arrangements are in place to deal with any instances of fraud committed against us including both disciplinary and criminal proceedings where appropriate.

We believe that recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect. If there are any concerns that cannot be raised through the normal channels then the school Whistleblowing procedures should be followed.

In adopting this Policy and procedures we are setting the standard at a high level and sending a clear message that:

- fraud, bribery or corruption will not be tolerated;
- all reported or identified instances will be dealt with in a professional and timely manner;
- it is committed to preventing and detecting fraud, bribery or corruption;
- those perpetrating fraud, bribery or corruption will be dealt with swiftly and firmly, and, where necessary, be prosecuted using all the sanctions available.

This Policy also aims to help partners, contractors, suppliers, voluntary organisations, and members of the public to understand how and when to contact us with their concerns.

If there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Head teacher or, if it relates to the Head teacher, from the Chair of Governors.

## 2. Definitions

### 2.1 Fraud

There are three categories of fraud defined in the 2006 Fraud Act as follows:

- a) False representation** – where a person makes a false representation in order to cause a gain for themselves or a loss to another person.
- b) Failure to disclose information** – where a person dishonestly fails to disclose information where there is a legal duty to do so, in order to cause a gain for themselves or a loss to another person.
- c) Abuse of position** – where a person abuses the position they hold to cause a gain to themselves or a loss to another person.

Crucially, under the Fraud Act, the gain or loss does not have to have materialised for fraud to have been committed; it is the action and intent that creates the offence of a fraud. The DfE have produced guidance on '[Indicators for potential fraud: a generic checklist for education providers](#)', '[Reducing fraud in the education sector](#)' and '[Fraud awareness: good practice for education and training providers](#)'

## **2.2 Bribery**

Bribery means offering or giving someone a financial or other advantage to encourage them to perform their functions or activities improperly or rewarding someone for having already done so. This includes:

- offering or giving a bribe to another person;
- receiving or agreeing to receive a bribe from another person;
- facilitation payments (unlawful payments demanded by officials to perform or expedite the performance of their normal duties).

We will be committing an offence if a person associated with us bribes another person for our benefit. An "associated person" includes staff, governors, volunteers, service providers and other partners.

Staff and governors involved in planning and procurement will be especially aware of the possibility that they may be targeted for attempted bribery.

## **2.3 Corruption**

Corruption is defined by the Audit Commission as:

- the offering, giving, soliciting or acceptance of an inducement or reward which may influence any person to act inappropriately.

## **2.4 Money laundering**

Money laundering is the process by which criminally obtained money or other criminal property are exchanged for "clean" money or other assets with no obvious link to their criminal origins.

The formal definition of money laundering is set out in the Proceeds of Crime Act 2002 as:

- The process by which the proceeds of crime are; concealed, disguised, converted, transferred or removed from England, Wales, Scotland or Northern Ireland.
- Being involved in an arrangement which a person knows or suspects facilitates the acquisition, retention, use or control of criminal property.
- Acquiring, using or possessing criminal property.

There are also secondary offences of:

- Failure to disclose money laundering offences.
- Tipping off a suspect, either directly or indirectly.
- Prejudicing an investigation.

## **2.5 Tax Evasion**

Tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax and is a criminal offence. The offence requires deliberate action, or omission with dishonest intent. For the purposes of this policy tax evasion includes foreign tax evasion.

Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

### 3. Roles and responsibilities

#### 3.1 Legislative framework

In accordance with section 48 of the School Standards and Framework Act 1998 our Local Authority is required to publish a scheme for financing schools, setting out the financial relationship between them and us, a school they maintain. In 2012 the Department for Education (DfE) issued a directed revision to the scheme requiring a section to be included on Fraud and the school's responsibilities.

The [Scheme for Financing Local Authority maintained schools](#) states that:

"All maintained schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets.

The Governing Body and Head teacher must inform all staff of school Policies and procedures related to fraud and theft, the controls in place to prevent them and the consequences of breaching these controls. This information must also be included in induction for new school staff and Governors."

#### 3.2 General duties

To demonstrate our commitment to anti-fraud and corruption we:

- require all staff and Governors to declare prejudicial interests and not contribute to business related to that interest;
- require all staff and Governors to disclose relevant personal interests;
- make all staff and Governors aware of the types of gifts and hospitality that can or cannot be accepted;
- have clear Recruitment Policies and procedures.
- arrange anti-fraud awareness training to enable business support functions to identify potentially fraudulent activities.

All staff and Governors have a duty to report colleagues or others whose conduct is reasonably believed to represent a failure to comply with the above duties.

#### 3.3 Senior Managers and Governors

The primary responsibility for the prevention, detection and investigation of fraud, bribery, or corruption rests with the Senior Leadership Team (SLT) and Governing body, who are also responsible for managing the risk as follows:

- Ensuring that adequate systems of internal control exist within their areas of responsibility, and that such controls, checks and supervision operate in such a way as to prevent or detect fraudulent activity.
- Ensuring that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention being built into the process (i.e. referred to as "separation of duties", a fundamental control in systems, particularly within financial procedures and when involving significant transactions).
- Regularly assessing the types of risks and scope for potential fraud associated with the operations in their area.
- Ensuring all employees are aware of and understand their responsibilities within this Policy and receive fraud awareness training suitable for the work that individual employees carry out.
- Reminding employees, who are an integral part of the control framework, of fraud and risk issues.
- Implementing audit recommendations promptly.
- Responding to reports of possible financial impropriety in accordance with our standing financial instructions and this Policy and procedures.



### 3.4 Employees

Employees are responsible for:

- acting promptly when they have a duty to act if they believe there is a possibility of fraud, bribery, corruption, or poor value for money taking place or rules are being breached;
- their own conduct and for contributing towards the safeguarding of school standards including abiding by the Code of Conduct for staff and other adults (which includes declaration of interests, private working, use of resources, registering gifts or hospitality, whistleblowing etc.) and by following any code of conduct relating to their personal professional qualifications.
- acting with propriety in the use of official resources and in the handling and use of corporate funds whatever they involve.
- remaining aware of the codes, protocols, policies and procedures referred to in this Policy document.
- being alert to any financial transactions that may suggest money laundering.

### 3.5 External audit

Our Annual Report and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the DfE.

## 4. Gifts and hospitality

These guidelines build upon those included within our Code of Conduct for staff and other adults and will help individuals to judge what sort of gift, and what level of hospitality is acceptable.

The following general rules apply and must guide decisions on receipt of gifts and hospitality as an employee:

- To accept gifts should be the exception. Individuals may accept small 'thank you' gifts of a reasonable value, such as a diary, a coffee mug or bunch of flowers, not over £25 in value.
- Any gift over the minimum value outlined above must be reported directly to the Headteacher to determine appropriate action, which would normally be to decline acceptance.
- If it is believed that the giver has an ulterior motive, individuals should politely refuse the gift. Individuals should be sensitive to the possibility that the giver may think that even small gifts or simple hospitality will elicit a prompter service or preferential treatment.
- Individuals should never accept a gift or hospitality from anyone who is, or may be in the foreseeable future, tendering for any contract with the school, seeking employment with the school or is in dispute with the us, even if not directly involved in that service area.
- Where items purchased for the school include a 'free gift', such a gift should either be used for school business or handed to the School Business Manager or Head teacher to be used for charity raffles.
- Where individuals are in doubt about the acceptability of any gift or offer of hospitality, it is their responsibility to consult with and take advice from the Head teacher. A gauge of what is acceptable in terms of hospitality is whether we would offer a similar level of hospitality in similar circumstances.
- Occasional working lunches with customers, providers or partners are generally acceptable as a way of doing business, provided they are not to an unreasonable level or cost.
- Invitations to corporate hospitality events must each be judged on their merit. Provided the general rules have been considered, it may be acceptable to join other school/organisation guests at:
  - a) sponsored cultural and sporting events, or other public performances, as a representative of the school;

- b) special events or celebrations. But consideration must be given to the number of these events, and what public perception is likely to be if they knew representatives of the school were attending.
- Acceptability depends on the appropriateness of the invitations, in terms of the level of hospitality, the frequency and the status of the invited employee. In all such cases, the Head teacher must be consulted.
- Paid holidays or concessionary travel rates are not acceptable. Neither are offers of hotel accommodation nor the use of company villas/apartments.
- If individuals are visiting a company to view equipment that we are considering buying, ensure that expenses for the trip are paid by the school. Acceptance of refreshments and/or a working lunch may be acceptable, but care must be taken to ensure that our purchasing and/or tender procedures are not compromised.
- Acceptance of sponsored hospitality that is built into the official programme of conferences and seminars for work purposes are acceptable.
- Offers to speak at corporate dinners and social gatherings, or events organised by, for example, a professional body, where there is a genuine need to impart information or represent the school must be agreed in advance with a Head teacher. Where a spouse or partner is included in the invitation, and approval has been given for the individual to attend, it will be acceptable for a spouse or partner to attend as well, but if expenses are incurred, these will be met personally.
- Any invitation individually accepted should be made in a professional/working capacity as a representative of the school.

## 5. Prevention

Our primary aim is to prevent financial irregularities from occurring. This is done through a combination of an effective ethical culture and behaviours whereby wrongdoing is seen as unacceptable by everyone and maintaining well-controlled systems that do not allow wrongdoing to succeed.

A key element in fraud prevention is the regular checks undertaken by managers to confirm that their financial irregularity controls continue to work effectively. Internal audit and risk management systems can assist with appropriate controls to mitigate risk but it is a manager's responsibility to ensure controls are implemented and continue to work effectively.

The Department of Education (DfE) have published a generic checklist ([Indicators for potential fraud: a generic checklist for education providers](#)) which lists generic indicators and/or risk factors associated with potential fraud and is aimed at education providers. We will use this checklist in order to measure our responses to perceived fraudulent activities.

A key stage in upholding our ethical culture is through recruitment of appropriate staff. Managers are responsible for ensuring that all appropriate checks are undertaken to establish, as far as possible, the honesty and integrity of potential employees (whether for permanent, temporary or casual posts), volunteers or agency staff. All recruitment must therefore be conducted in accordance with our Recruitment, Selection and Vetting Policy and associated procedures.

## 6. Reporting a suspected fraud

All allegations of suspected fraud and irregularities are to be brought to the attention of the Head teacher unless this individual is involved in the irregularity, in which case the Chair of Governors should be informed.

If our school becomes a victim of fraud, we may action one, or more, of the following:

- Contact the bank or payment card provider – Bank fraud (payment cards, online banking or cheques)
- Contact Action Fraud on 0300 123 2040 or the Police
- Complete the online fraud reporting tool - <https://www.actionfraud.police.uk/reporting-fraud-and-cyber-crime>

- Contact the Local Authority School Finance or Internal Audit Team.

Refer to our Whistleblowing procedures for further guidance. Responses to allegations

The Head teacher will have initial responsibility for co-ordinating the response. In doing this, he/she will consult with our HR provider regarding potential employment issues. The Head teacher will also seek legal advice from our legal advisers on both employment and litigation issues before taking any further action.

The Head teacher will ascertain whether or not the suspicions aroused have substance. In every case, and as soon as possible after the initial investigation, they will pass the matter on to the Chair of Governors. Even if there is no evidence to support the allegation, the matter must be reported.

Where the allegation/suspicion involves the Head teacher, the matter will be reported directly to the Chair of Governors who will assume the role of the Head teacher in co-ordinating the response outlined above.

The Chair of Governors may delegate the management of the investigation to another Governor or senior leader in the setting:

- The nominated person will, if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required.
- If further investigations are required, they will determine which outside agencies should be involved (e.g. Police, Auditors etc.)

The Head teacher is required to notify the Chair of Governors of any serious financial irregularities. This action will be taken at the first opportunity following the completion of the initial investigations and will involve keeping the Chair of Governors fully informed between committee meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.

## **7. Confidentiality and safeguards**

We recognise that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the alleged malpractice. We will not tolerate harassment or victimisation and will do what it lawfully can to protect an individual when a concern is raised in good faith.

This does not mean that if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted as a result of the concern being reported. In these circumstances there is a need to ensure that the process is not misused. For further guidance on such matters refer to our Disciplinary, Grievance and Capability Policies and HR advice sought.

If requested, employees may be accompanied by a recognised Trade Union representative or work colleague, not involved in any part of the process, at any interviews.

## **8. Links with other Policies**

We are committed to preventing fraud and corruption. To help achieve this objective there is a clear network of systems and procedures in place for the prevention, detection and investigation of fraud and corruption. This Anti-Fraud, Bribery and Corruption Policy and procedures attempts to consolidate those systems in one document and should be read in conjunction with the following Policies:

- Disciplinary Procedure
- Equality Policy Statement and Equality Policy
- Finance Procedures
- Contract Procedure Rules
- Recruitment and Selection Policy
- Data Protection Policy and procedures
- Data Breach reporting procedures

- Records Management Policy
- Acceptable Use Agreement
- Code of Conduct for staff and other adults
- Whistleblowing procedure

# **The Seven Principles of Public Life**

The Seven Principles of Public Life (also known as the Nolan Principles) apply to anyone who works as a public office holder. This includes all those who are elected or appointed to public office, nationally and locally, and all people appointed to work in the Civil Service, local government, the police, courts and probation services, non-departmental public bodies (NDPBs), and in the health, education, social and care services. All public office holders are both servants of the public and stewards of public resources. The principles also apply to all those in other sectors delivering public services.

## **1.1 Selflessness**

Holders of public office should act solely in terms of the public interest.

## **1.2 Integrity**

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

## **1.3 Objectivity**

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

## **1.4 Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

## **1.5 Openness**

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

## **1.6 Honesty**

Holders of public office should be truthful.

## **1.7 Leadership**

Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.