



Anti-fraud, Bribery & Corruption Policy

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1. Introduction

- 1.1 Academy trusts must be aware of the risk of fraud, theft and irregularity and address it by putting in place proportionate controls. Trusts must take appropriate action where fraud, theft or irregularity is suspected or identified.
- 1.2 ONE Academy Trust is committed to effectively discharging our responsibility to safeguard public and private funds, demonstrating the highest standards of integrity. The purpose of these procedures is to prevent and detect fraud, corruption and bribery.
- 1.3 ONE Academy Trust does not tolerate fraud, bribery, corruption or any abuse of position for personal gain, wherever it may be found, in any area of the trust's activities. The trust considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the trust's policies and objectives, diverting its limited resources from the provision of education and undermining the trust's reputation.
- 1.4 This policy:
 - 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 report malpractice.
- 1.5 This policy complies with the requirements of the [Academy Trust Handbook](#), our Funding Agreement and the trust's articles of association.
- 1.6 This policy reflects legislation at the time when it was last reviewed. Any changes in legislation will take precedence over anything printed in the policy.
- 1.7 This policy should be read in conjunction with the following ONE Academy Trust policies and procedures:
 - Register of Interests Policy
 - Code of Conduct for staff
 - Code of Conduct for Trustees and Governors

- Financial Management Policy
- Gifts & Hospitality Policy
- Staff Disciplinary procedures

2. Aims & scope

- 2.1 The purpose of this policy is to set out the trust's main objectives for countering fraud, bribery and corruption. This policy does not attempt to cover every aspect of theft, fraud corruption and bribery. It is intended to promote a framework whereby all members of the trust community may work constructively together for the good of the trust and all who work here and learn in our schools.
- 2.2 This policy applies to all individuals working or volunteering for the trust at all levels (whether permanent, fixed-term or temporary), and includes members, trustees, governors, volunteers, employees, agents or any other person associated with the trust (collectively referred to as 'staff' in this policy).
- 2.3 The showing of appreciation to staff through small gifts from parents and pupils is not affected by this policy because such gifts are not intended as bribes. For more information see Section 6 and the ONE Gifts & Hospitality Policy which explains the circumstances under which gifts are or are not acceptable and how such gifts should be handled and recorded

3. Definitions

Fraud

- 3.1 Fraud is deceit, trickery, sharp practice or breach of confidence, perpetrated for profit or to gain some unfair or dishonest advantage. In the broadest sense, fraud is an intentional deception made for personal gain or to damage another individual. It is also false representation, failure to disclose information when there is a legal duty to do so and abuse of position. Fraud is both a crime and a civil law violation. Defrauding people or entities of money or valuables is a common purpose of fraud.
- 3.2 A contextual example of fraud is the intentional distortion of financial statements or other records by persons internal or external to the trust which is carried out to conceal the misappropriation of assets or otherwise for gain.
- 3.3 Specific examples of fraud that ONE Academy Trust may be at risk of include:
 - Falsifying or altering accounting records or other documents.
 - Suppressing or omitting the effects of transactions from records or documents.
 - Adding records of transactions that have no substance.
 - Wilful misrepresentation of transactions or other school/trust matters.
 - Accepting payment for securing a place for a child at a school.
 - Accepting an invitation to an event from a parent or supplier who intends to gain an improper advantage.
 - Accepting expensive gifts from a parent or child which were given with the intention of one pupil being favoured over others.

Bribery

- 3.4 The Bribery Act 2010 defines bribery as giving someone a financial or other advantage to encourage that person to perform their function or activities improperly or to reward that person for already having done so.
- 3.5 It is important to note that the Bribery Act makes it an offence for schools to fail to prevent employees and other associated persons (someone who provides goods or services to, or on behalf of, the school or academy and could include contractors or suppliers) from giving or receiving bribes. However, if a school can prove that it has adequate procedures in place to prevent bribery, it will have a defence against this offence. Any individuals who are convicted of a bribery offence can face up to ten years imprisonment. Any school in which bribery is found to have taken place may receive an unlimited fine and be excluded from tendering for public contracts. It is also probable that its reputation will be irreparably damaged.

Corruption

- 3.6 Corruption is the offering, giving, soliciting or acceptance of an inducement or reward which may influence actions being taken. The areas of school activity that are most susceptible to corruption include:
- Tenders.
 - Contracts.
 - Disposal of assets.
 - Licences and planning.

Theft

- 3.7 The 1968 Theft Act states that a person shall be guilty of theft if they dishonestly appropriate property belonging to another with the intention of permanently depriving the other of it.

Associated persons

- 3.8 An associated person is someone who provides goods or services to, or on behalf of, the school or academy and could include contractors or suppliers.

4. Culture

- 4.1 We aim to create, embed, develop and maintain an anti-fraud, anti-corruption and anti-bribery culture in each of our schools and across all aspects of the trust's activity.
- 4.2 This culture will support:
- An ethos for:
 - Deterring corruption, fraud and bribery.
 - Preventing corruption, fraud and bribery that cannot be deterred.
 - Detecting corruption, fraud and bribery that cannot be prevented.
 - A framework for:
 - Investigating and facilitating recovery of losses.
 - Invoking staff disciplinary proceedings.
 - Applying sanctions against individuals who commit fraud or bribery offences, including referral to the police.

- Seeking redress for fraud, overpayment and losses.
- Monitoring, publishing and updating our policy and procedures
- Evaluating the impact and effectiveness of the policy and procedures

5. Roles & responsibilities

- 5.1 The trustees, CFO and CEO (as accounting officer) are responsible for ensuring that the trust's funds are used in a way that commands broad public support, pays due regard to propriety and regularity, and provides value for money.
- 5.2 The **CFO** is the lead professional in ONE Academy Trust who takes responsibility for the oversight of the ONE Anti-fraud, Bribery & Corruption Policy across the trust.
- 5.3 The **headteacher** in each school (or a nominated lead professional) will take day-to-day responsibility for the oversight of the Anti-fraud, Bribery and Corruption Policy in the school.
- 5.4 The **CFO** and **CEO** are responsible for ensuring that the members, trustees, governors, headteachers and staff are aware of and understand this policy.
- 5.5 The **CFO** will carry out a risk assessment covering fraud, bribery and corruption risks across all trust and school operating procedures.
- 5.6 The **office manager** will maintain a register of gifts and donations received by the school, staff and governors. The **clerk to the board of trustees** is responsible for maintaining a Gifts and Hospitality Register for the trust central team, trustees and members.
- 5.7 The **CFO** will provide appropriate advice to school staff before contracting with or providing benefits to donors.
- 5.8 The **CFO/headteacher** will ensure no gifts are provided for public officials.
- 5.9 The CFO/headteacher will carry out due diligence on potential business partners before the trust/school enters into any business relationship or project with them.
- 5.10 The **CFO** will advise on financial/business links with parents.
- 5.11 The **CFO/headteacher** will actively support leadership and governance in communicating zero tolerance of corruption and/or bribery.
- 5.12 The **CFO** will update all associated school policies and practices to include, where relevant, references to procedures for investigating any allegations of corruption and/or bribery and, in the case of the ONE whistleblowing policy, to include directions for reporting corruption and/or bribery.
- 5.13 The **CFO** will review how we work to ensure clarity of roles and responsibilities in relation to fraud prevention.
- 5.14 The **CFO** will establish a mechanism for the reporting of fraud across the trust.
- 5.15 The **CFO** will encourage and enable all staff to raise serious concerns.
- 5.16 The **CFO** will report regularly to the headteacher on the efficacy of school arrangements and at least annually to the academy governing body.
- 5.17 The **CFO** will report regularly to the CEO on the efficacy of trust arrangements and at least annually to the board of trustees.

- 5.18 **All staff** are required to attend designated training, and to sign to confirm they have read relevant information produced, from time to time, as guidance documents.
- 5.19 **All staff** are required to conform to guidance which is issued by the trust and school, including what is acceptable and what is not acceptable in terms of gifts, hospitality and the acceptance of donations.
- 5.20 **All staff dealing with finance** must undertake training to ensure the highest standards of accounting are maintained.
- 5.21 **All staff involved in recruitment and appointment** must adhere to the trust's rigorous safer recruitment procedures. It is also recommended that steps are taken during the recruitment process to ensure that all potential employees have a good record in terms of their integrity and propriety.
- 5.22 **Everyone** working or volunteering for the trust/schools within the trust (collectively referred to as 'staff' in this policy) are required to adhere to this policy. Failure to comply with any aspect of the policy will be a breach of conduct and possibly a criminal offence and will be investigated.
- 5.23 We expect and encourage **all staff** to raise any concerns they may have relating to fraud and corruption. In the first instance, concerns can be raised with the headteacher, CFO or CEO. The attention of all staff is drawn to our Whistleblowing Policy.

6. Gifts and hospitality

Receipt of gifts and hospitality

- 6.1 The trust depends on its employees and associated persons to ensure that the highest standards of ethical conduct are maintained in its business dealings.
- 6.2 The principle of integrity requires that trustees, governors and staff should not place themselves under an obligation that might influence, or be perceived to influence, the conduct of their duties. This means that the receipt of hospitality and gifts must be subject to clear restrictions and that any that are accepted must be declared and recorded. To protect all individuals associated with the trust, and the reputation of the trust and its academies from accusations of bribery or corruption, members, trustees, governors and staff must take extreme care that none of their dealings, directly or indirectly, could be deemed as a reward or benefit, in line with the Bribery Act 2010. Under this Act, a bribe is a 'financial or other advantage' offered, promised or given to induce a person to perform a relevant function or activity improperly, or reward them for doing so. This Act makes it a criminal offence to:
- offer, promise or give a bribe
 - request, agree to or accept a bribe
 - (by an organisation) fail to prevent bribery by those acting on its behalf (associated persons) to obtain or retain business or a business advantage for the organisation.
- 6.3 This ONE Gifts & Hospitality Policy aims to ensure that the members, trustees, governors and staff are aware of what constitutes acceptable gifts and hospitality, and the process that must be followed if they are offered gifts or hospitality.
- 6.4 Trustees, governors and members of staff involved in making buying decisions may not accept excessive, frequent or regular gifts, hospitality, entertainment or other services from existing or prospective suppliers. When considering whether to accept such offers, they must consider whether they could affect their independence or cause concern that they might affect their

independence and report the offer to the CFO/CEO/headteacher in accordance with the ONE Gifts & Hospitality Policy before accepting. The central trust and each school maintain a register of gifts and 'favours' offered and whether these were accepted or rejected (see the ONE Gifts & Hospitality Policy).

6.5 Any incidents of suspected bribery should be reported to the CFO/headteacher at the earliest possible time that a concern is identified. These may include:

- Suspected or actual attempts at bribery for the individual
- Concerns that other employees or associated persons may be being bribed.
- Concerns that other employees or associated persons may be bribing third parties.

6.6 The trust will immediately carry out a thorough investigation and take appropriate action if the allegations are proven, including reporting any matter to the relevant authorities.

Expenditure on entertainment, gifts, hospitality and promotional expenditure

6.7 The trust allows expenditure on entertainment, gifts, hospitality and promotional expenditure provided that it is:

- Arranged in good faith.
- Not offered, promised or accepted to secure an advantage for the trust/school or any of its employees or associated persons or to influence the impartiality of the recipient.

6.8 Employees and associated persons should submit requests for such expenditure to the CFO/headteacher (in accordance with the ONE Gifts & Hospitality Policy) detailing:

- The objective of the proposed expenditure.
- The identity of those who will be attending, in the case of an event.
- Details and the rationale of the proposed activity.

6.9 Expenditure will only be authorised where the CFO/headteacher considers that:

- No conflict of interest may arise.
- It could not be perceived that undue influence or a business benefit was being sought.

6.10 The school/trust maintains a register of expenditure incurred (see the ONE Gifts & Hospitality Policy).

Private use

6.11 The trust does not obtain goods or services for the private use of trustees, governors and staff.

6.12 Trustees, governors and staff may not:

- Hold any interest in any equipment or property held or used for the trust/school.
- Acquire any interest in the disposal of trust/school equipment or property at the end of any contract between the trust/school and any third party.

7. Fraud

Fraud prevention strategy

7.1 The ONE Academy Trust anti-fraud strategy focuses primarily on the prevention of fraud by:

- ensuring that practices and procedures deter and minimise the opportunity for fraud to take place

- ensuring that practices and procedures deter and minimise the opportunity for fraud to take place, and the trust promotes and embeds a culture of honesty and integrity as set out in the relevant codes of conduct for staff and governance roles. Appendix 1 summarises the anti-corruption code of conduct for all staff, governance roles, volunteers and anyone working with or on behalf of the trust.

7.2 However, it is recognised that no policies or procedures can completely remove the risk of fraud occurring and therefore this policy also covers the detection and reporting of fraud and the trust's response to a fraudulent activity being identified (see the Fraud Response Plan at Appendix 2). Staff who wish to notify suspicions are advised to read the ONE Whistleblowing Policy to fully understand their rights and options.

Fraud prevention measures

7.3 Fraud prevention across the trust is driven by the CFO and headteachers through monitoring practice, identifying risk areas and training.

Training & briefings

7.4 It is important that all staff are aware of the relevant policies and procedures and their responsibilities. This can be through training, briefings and the circulation of information.

- Staff receive training at induction and annual refresher training thereafter (e.g. staff meetings, inset days etc.) in the trust's policies on the segregation of duties, data security and conflict of interest, and the trust's financial regulations.
- The annual update of the Academy Trust Handbook (ATH) is included in the annual review and update of the ONE Financial Management Policy which is discussed with headteachers, trustees and governors. The ATH is circulated to all headteachers, trustees and governors annually when it is updated and changes are highlighted and discussed.

8. Risk management

8.1 The DfE publishes guidance on reducing fraud. ONE Academy Trust refers to this and to the findings from DfE's investigation reports, as part of its risk management approach.

8.2 The risk of fraud is considered on an ongoing basis through:

- the ONE Risk Register which is discussed at the trust's Finance, Audit & Risk Committee;
- the schedule for internal audit;
- the annually updated ONE Financial Management Policy;
- the annually updated Schemes of Financial Delegation
- overall compliance with the Academy Trust Handbook

9. Recruitment

9.1 Potential staff must be screened before appointment in accordance with the trust's Safer Recruitment Policy. For example:

- References should cover a reasonable, continuous period of at least three working years, and any gaps should be explained

- References should cover character, in addition to academic or other achievements.
- An official employer's reference should be obtained.
- Doubts about the contents of the reference should be resolved before confirming the appointment. If this is done by telephone, a written record of the discussion should be kept.
- Essential qualifications should be checked before making an offer of employment, for example by requiring original certificates at the interview.
- Disclosure and Barring Service (DBS) and identity checks must be carried out.

10. Cash

10.1 Management of cash is minimised in ONE Academy Trust. Where the management of cash is required (e.g. parental payment for events, fundraising etc.) procedures should include the following:

- Segregation of duties – systems should prevent one person from receiving, recording and banking cash. the system should incorporate additional supervisory management and unannounced spot checks. Segregation of duties should continue during periods of leave or sickness absence.
- Reconciliation procedures – an independent record of cash received and banked may deter and detect fraud. Documents used in reconciliation processes, such as paying-in slips, should not be available to the officer responsible for banking.
- Receipts should normally be issued in return for cash received, to provide an audit trail.
- Physical security, such as access to keys and access codes should be kept secure
- Frequent banking

11. Cheques

11.1 Cheques are often completed in ways that facilitate opportunist fraud. To avoid the risk of fraud from cheques the following arrangements are in place:

- Cheques are not used in ONE Academy Trust to make payments.
- If cheques are used by parents etc. for payment, clear instructions to debtors about correct payee details and the address to which cheques should be sent must be given.
- The central opening of mail by more than one person and the recording of all cash and cheques received
- Use of electronic funds transfers as an alternative to cheques.

12. Purchasing

12.1 Preventative measures should be taken as follows:

- Ensuring that all account codes are effectively monitored and approved by the CFO
- Segregation of duties (approval/expenditure).
- Requiring purchase orders for the procurement of all goods and services.

- Matching the invoice amounts to the purchase order commitment in all cases. Where service order variations occur, these should be supported by an authorised variation order.
- A certified delivery note should be matched to the invoice for payment.
- All suppliers should be vetted to establish that they are genuine and reputable companies.

13. Checks and balances

- 13.1 Checks and balances will be designed into all relevant financial systems and applied consistently, including segregation of duties, reconciliation procedures, random checking of transactions, and review of management accounting information, including exception reports. Systems should identify transactions that have not followed normal procedures

14. Behaviour patterns

- 14.1 Suspicious patterns of behaviour among staff dealing with financial transactions should be investigated. For example, living beyond apparent means, regularly working alone out of normal hours and resistance to delegation.

15. Reporting concerns

- 15.1 In all cases of suspected fraud, it is important that staff feel able to report their concerns and are aware of how they can do so. Anyone suspecting fraud may use the trust's Whistleblowing Policy, which protects against reprisal for any such disclosure.

16. Response Plan

- 16.1 The detailed Fraud Response Plan is set out at **Appendix 2**.

Reporting

- 16.2 The board of trustees must notify DfE as soon as possible of all instances of fraud, theft or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Unusual or systematic fraud, regardless of value, must also be reported. The following information is required:

- full details of the events with dates
- the financial value of the loss
- measures taken to prevent recurrence
- whether it was referred to the police (and if not why)
- whether insurance or the RPA have offset any loss.

Recovery Action

- 16.3 The CFO/CEO will endeavour to ensure that the amount of any loss is quantified. ONE Academy Trust will take appropriate steps, including legal action if necessary, to recover any losses arising from fraud, theft or misconduct. This may include action against third parties involved in the fraud or whose negligent actions contributed to the fraud. Legal advice may be

obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. The trust will normally expect to recover costs in addition to losses.

DfE Investigations

- 16.4 The DfE may conduct or commission investigations into actual or potential fraud, theft or irregularity in any academy trust, either because of a notification from the trust itself or from other information received. DfE may involve other authorities, including the police.
- 16.5 The DfE publishes reports about its investigations and about financial management and governance reviews at academy trusts.

References for persons disciplined or prosecuted for fraud

- 16.6 Any request for a reference for persons disciplined or prosecuted for fraud must be referred to the trust's Human Resources (HR) advisers.

17. Cybercrime

17.1 The Academy Trust Handbook states:

- Academy trusts must also be aware of the risk of cybercrime, put in place proportionate controls and take appropriate action where a cyber security incident has occurred. Trusts should take appropriate action to meet DfE's cyber security standards, which were developed to help them improve their resilience against cyber-attacks.
- Trusts must not pay any cyber ransom demands. DfE supports the National Crime Agency's recommendation not to encourage, endorse, or condone the payment of ransom demands. Payment of ransoms has no guarantee of restoring access or services and is likely to result in repeat incidents.

18. Monitoring and review

- 18.1 This policy will be reviewed every 3 years or whenever changes to statutory requirements are made. The policy will be reviewed by the CFO and approved by the CEO.

Anti-Corruption Code of Conduct

Selflessness

All members of our trust and school staff¹ and all who work on behalf of the trust/school will take decisions solely in terms of the trust/school's interest. They will not do so to gain financial or other material benefits for themselves, their family or friends.

Integrity

All members of our staff will 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.

Objectivity

When carrying out trust/school business, such as making appointments, awarding contracts or recommending individuals for rewards or benefits, all members of our staff will make choices on merit.

Accountability

All members of our staff are accountable to the headteacher and the governing body for their decisions and actions and must submit themselves to whatever scrutiny is appropriate to their role and level of responsibility.

Openness

All members of staff will be as open as possible about all the decisions and actions that they take. They will always give clear reasons for their decisions and restrict information only when circumstance clearly demands it.

Honesty

All members of staff have a duty to declare any private interests relating to their school duties and take steps to resolve any conflicts that arise in a way that protects the school's interests.

Leadership

All members of staff will promote and support these principles by leadership and example.

¹ members, trustees, governors, volunteers, employees, agents or any other person working or volunteering for the trust are collectively referred to as 'staff' in this policy.

Fraud Response Plan

1. Introduction

- 1.1 This plan sets out how ONE Academy Trust will respond to a report of suspected fraud and the actions to be taken. Guidance is available from the [DfE](#) on responding to dealing with suspected fraud. It is recommended that this is read alongside this Fraud Response Plan, to ensure that any incident of suspected fraud is dealt with in accordance with the latest DfE guidance.

2. Raising concerns

- 2.1 If a member of staff suspects fraud then it should be reported to the CFO, CEO or the headteacher as a matter of urgency. The person receiving the report should establish as many details as possible (by discussion with the notifying person only). They will ensure that the other key parties (CFO/CEO/headteacher) are notified (excluding any that are the subject of the suspected fraud). The CFO or CEO will report the incident to the chair of trustees (or another trustee if the chair of trustees is implicated).
- 2.2 In some cases, the notifying individual may prefer to report the suspicion to another person and/or to remain anonymous. Where a member of staff wishes to report suspicions or evidence of fraud or corruption but does not wish to report this through the CFO, CEO or headteacher, they are encouraged to approach the assistant headteacher, the chair of the local governing body or the chair of trustees.
- 2.3 Further detailed guidance on how to raise concerns confidentially is contained within the Whistleblowing Policy and Procedure.

3. Investigating suspected fraud

- 3.1 Once fraud is suspected any investigation must be conducted in a professional and timely manner aimed at ensuring that the current and future interests of both the trust and the suspected individual(s) are protected. The latter is equally important as a suspicion should not be seen as guilt to be proved.
- 3.2 It is also crucial that the notifying employee does not feel threatened. ONE Academy Trust undertakes to protect the identity of such employees and not to release the source of notification at any time during the investigation in accordance with the trust's Whistleblowing Policy.
- 3.3 For each notified suspicion the CEO (or another lead person) will appoint an **Investigating Officer** to be in charge of the investigation on a day-to-day basis. This will most usually be the CFO but it could be a member of the senior leadership team, trustee, governor, internal auditor or external auditor as appropriate.
- 3.4 The **Investigating Officer** must:
- Take immediate steps to secure physical assets, including computers and any records thereon, and all other potentially evidential documents to prevent evidence from being contaminated, lost or destroyed. This may require the suspension of the suspect or suspects, under the appropriate disciplinary procedure. It may be necessary to plan the timing of suspension to prevent suspects from destroying or removing evidence that may be needed to support disciplinary or criminal action.

- Ensure that appropriate controls are introduced to prevent further loss.
- Assess whether there is a need for any employee to be suspended under the appropriate disciplinary procedure. It may be necessary to plan the timing of suspension to prevent suspects from destroying or removing evidence that may be needed to support disciplinary or criminal action. If this decision is considered, legal advice must be sought from the trust's HR advisors. The decision should be kept under review at all stages of the ensuing investigation;
- Identify a course of action (what, who, when, how, where);
- Ensure that the person/s being investigated are shown the supporting evidence and offered an opportunity to respond as part of the investigation;
- Identify the reporting process (who by, to whom, when and how) and ensure that strict confidentiality is continuously maintained; and
- Bring the matter to the attention of the Finance, Audit and Risk Committee and the board of trustees.
- Ensure that a detailed record of the investigation is maintained. This should include a chronological file recording details of, for example:
 - telephone conversations;
 - discussions, meetings and interviews;
 - records/documents reviewed;
 - tests and analyses undertaken; and
 - results and their significance
- Ensure that the content and publication of all documentation related to the alleged fraud takes account of Data Protection regulations including the UK GDPR. All reports and correspondence must be accurate and substantiated by the strongest evidence and avoid comments and content that are subjective and could be considered to be defamatory in the event of the report being made public. All personal data must be kept secure and only shared on a 'need to know' basis.
- Ensure interviews are conducted fairly and properly, and that contemporaneous notes are taken detailing who was present and who said what.
- Ensure the DfE is notified in accordance with the requirements of the Academy Trust Handbook (see below). The trust (CFO or CEO) must notify the DfE of any attempted, suspected or actual fraud or irregularity.
- Ensure the police are notified if the initial investigation indicates that there has been an incident of fraud or attempted fraud (see below).
- Notify the trust's insurers of any losses

4. Reporting fraud and attempted fraud

Notifying the Police

- 4.1 Initial contact with the police should only be undertaken following discussion between the CEO/lead person and the Investigating Officer. The police welcome early notification of suspected fraud and will decide if a formal investigation is necessary. All staff should co-operate fully with any subsequent requests or recommendations. Contact with the police will usually be via the Investigating Officer.

- 4.2 Where the police decide to formally investigate this will not prejudice any internal disciplinary procedures which should continue as normal. However, the internal investigation and the police's investigation should be coordinated to make maximum use of resources and information and prevent compromising a criminal investigation.

5. Notifying the Department for Education (DfE)

- 5.1 In accordance with the latest version of the Academy Trust Handbook, the CFO or CEO (on behalf of the board of trustees) must notify the DfE (using their reporting form) as soon as possible of:
- 5.2 The board of trustees must notify DfE as soon as possible of all instances of fraud, theft or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Unusual or systematic fraud, regardless of value, must also be reported. The following information is required:
- full details of the events with dates
 - the financial value of the loss
 - measures taken to prevent recurrence
 - whether it was referred to the police (and if not why)
 - whether insurance or the RPA have offset any loss.
- 5.3 The DfE may conduct or commission investigations into actual or potential fraud, theft or irregularity in any academy trust, either because of a notification from the trust itself or other information received. The DfE may involve other authorities, including the police.

6. Notifying the Trust Board

- 6.1 The CEO/CFO will report all cases of fraud and attempted fraud to the board of trustees, detailing the nature and extent of the fraud and any implications for the trust's internal control system.

Register of incidents

- 6.2 The trust will maintain a register of all incidents of fraud and attempted fraud, which will be reviewed by the chair of the Finance, Audit and Risk Committee as required.

Interim Report

- 6.3 On completion of the initial research, an interim confidential report, (verbal and/or written format), should be made by the Investigating Officer to the CEO and chair of trustees and any other officer decided upon at the preliminary stage.
- 6.4 The Interim Report should include:
- the findings to date;
 - the interim conclusions drawn from those findings; and
 - a recommendation to continue the investigation, if this is justified by the initial findings.

If it is decided to continue the investigation the future reporting arrangements and any changes to the planned actions should be confirmed by the CEO/chair of trustees.

Final Report

- 6.5 This report is the main document on which the leadership (in a disciplinary situation) and possibly the police (in a criminal situation) will base their initial decisions.
- 6.6 The report should include the following information as appropriate to the circumstances:
- When the fraud was initially discovered;
 - The method of discovery;
 - The period the fraud covers;
 - Who the suspects are, their position in the trust and their responsibilities;
 - Details of how the investigation was undertaken;
 - The facts and evidence which were identified;
 - The amount of loss and chances of recovery (including action taken to report to the trust's insurers);
 - The action that was taken against perpetrator;
 - The action that was taken in respect of involving the police;
 - The action that was taken in respect of reporting to the DfE
 - Review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud, with a follow-up report on whether the actions have been taken.