

ANTI-FRAUD, BRIBERY & CORRUPTION POLICY	
Person Responsible:	Business and Finance Manager
Date of Policy:	September 2024
Next review date:	September 2027

Rationale

Great Oaks College has a duty to its stakeholders to take all reasonable steps to prevent fraud occurring and therefore the College will maintain robust control mechanisms to both prevent and detect fraud.

Great Oak College follows the regulatory requirements and applicable legislation on the prevention, detection, reporting and handling of fraud, including the Fraud Act 2006, the Bribery Act 2010 and the Criminal Offences Act 2017.

The Criminal Finances Act 2017 is the UK Government's risk-based approach to combat corruption, money laundering and tax evasion. The College considers if other associated persons have the opportunity, motivation or means to criminally facilitate tax evasion offences and if so, how this risk might be managed.

The College is committed to conducting business fairly, openly and honestly and in accordance with the highest ethical and legal standards. It will not tolerate fraud, corruption or abuse of position for personal gain.

Aims

The purpose of this policy is to set out Great Oak College's position on fraud, bribery and corruption and its approach to preventing, detecting, reporting and investigating fraud, bribery and corruption.

Great Oak College:

- Has a duty to ensure that it safeguards assets and public money that it is responsible for.
- Expects the highest standards of conduct and integrity from all persons that have dealings with it, including staff, Board members, contractors, volunteers, students and the general public.
- Is committed to the elimination of fraud and corruption, and to ensuring that all activities are conducted ethically, honestly, and to the highest standards of openness and accountability to protect public safety and public money.

All suspicions or concerns of fraudulent or corrupt practice will be investigated. There will be no distinction made in an investigation and/or actions between cases that generate financial benefits and those that do not.

Scope

This policy provides an overview of the measures designed to alleviate attempted fraudulent or corrupt acts. The terms of this policy will apply to all College staff and stakeholders. Failure to adhere to this policy may lead to disciplinary action being taken against any individual/s concerned.

The Principal and Leadership Team have functional responsibility for ensuring that fraud and corruption are prevented, and any suspected or known occurrence is immediately reported to the Principal and the Chair of Trustees. The Principal has overall responsibility for the College's Anti-Fraud, Bribery & Corruption Policy. The Business Manager is responsible for the consistent application of the policy.

Fraud can be perpetrated by persons outside as well as inside an organisation and by collusion. The term "fraud" is commonly used to describe a wide variety of dishonest behaviour such as deception, forgery, false representation, and concealment of material facts. It is usually used to describe the act of depriving a person of something by deceit, which may involve the misuse of funds or other resources, or the supply of false information.

Computer fraud covers the use of information technology equipment to manipulate programs or data dishonestly (e.g. by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of a fraud. The fraudulent use of computer time and resources is included in this definition.

Corruption can be interpreted as "the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person".

The College adheres to the Bribery Act 2010 which covers, amongst other things, the offences of bribing another person, of allowing to be bribed and organisational responsibility. Such offences include:

- The offer, promise, or giving of financial or other advantage to another person in return for the person improperly performing a relevant function or activity.
- Requesting, agreeing to receive or accepting a financial or other advantage intending that, in consequence a relevant function or activity should be performed improperly.
- Commercial responsibility for a person associated with the institution, and bribing another person for the purpose of obtaining or retaining business for the institution.

In addition, this policy also covers "the failure to disclose an interest in order to gain financial or other pecuniary benefit."

Fraud is distinct from accidental error or negligence.

For ease of understanding this policy is separated into the areas below:

- Promoting an Anti-Fraud Culture
- Responsibilities
- Role of Audit
- Prevention
- Detection and Investigation
- Awareness & Monitoring

The term "College staff" refers to everyone employed by the college, including temporary and agency workers, and members of the Board.

PROMOTING AN ANTI-FRAUD CULTURE

The prevention/detection of fraud/corruption and the protection of public money are responsibilities of everyone, both internal and external to the college. The College's Board members, leadership team and all other employees play an important role in creating and maintaining this culture. Staff are encouraged to raise concerns regarding fraud and corruption, regardless of seniority or status, in the knowledge that such concerns will be treated in confidence. Students and the public also have a role to play in this process and should inform the College if they believe that fraud/corruption may have occurred.

Concerns should be raised when Board members or College employees, students or a member of the public reasonably believe that one or more of the following actions has occurred, is occurring or is likely to occur:

- A criminal offence.
- A failure to comply with a statutory or legal obligation.
- Improper or unauthorised use of public or other official funds.
- A miscarriage of justice.
- Maladministration, misconduct or malpractice.
- Deliberate concealment of any of the above.

The College will ensure that any allegations received in any way, including by anonymous letter or telephone call, will be taken seriously and investigated in an appropriate manner.

The College will deal firmly with those who defraud the College or who are corrupt, or where there has been financial malpractice. There is, of course, a need to ensure that any investigation process is not misused and, therefore, any abuse (such as employees/members of the public raising malicious allegations) may be dealt with as a disciplinary matter. When fraud or corruption has occurred due to a breakdown in the College's systems or procedures, the Principal will ensure that appropriate improvements in systems of control are implemented to prevent a re-occurrence.

Key elements of the College's strategy to alleviate fraud and corruption are:

- An open and honest culture.
- Adequate preventative measures.
- Systems for detection and investigation.
- Understanding and awareness within the College.

RESPONSIBILITIES

Responsibilities of the Board Members

As nominated representatives, the College Board have a duty to protect the College and public money from any acts of fraud and/or corruption. This is achieved through existing practice, compliance with the Code of Conduct for Members, the College's Constitution including Financial Regulations and Policies and relevant legislation. Conduct and ethical matters are specifically brought to the attention of members during induction and include the declaration and registration of interests. The Clerk advises members of new legislative or procedural requirements.

Responsibilities of the Principal and Leadership Team

The Principal and Leadership Team are responsible for the communication and implementation of this policy. They are also responsible for ensuring that their employees are aware of the College's policies and procedures and the College's Financial Regulations and that the requirements of each are being met.

They are expected to create an environment in which their staff can approach them with any concerns they may have about suspected irregularities. Special arrangements may be applied from time to time, for example where employees are responsible for cash handling, which should be supported by relevant training, and internal control checks.

The College recognises that a key preventative measure in dealing with fraud and corruption is for managers to take effective steps at the recruitment stage to establish, as much as possible, the honesty and integrity of all potential employees. As in other public bodies, checks are undertaken for employees working with or who may have contact with children or vulnerable adults.

All suspected instances of fraud or corruption should be reported to the Principal.

Responsibilities of the Business Manager

The responsibilities of the Business Manager include:

Making arrangements for the proper administration of the College's financial affairs and the responsibility for the administration of those affairs. 'Proper administration' of those affairs encompasses all aspects of College financial management and compliance including:

- Compliance with the statutory requirements for accounting and internal audit.
- Managing the financial affairs of the College.
- The proper exercise of a wide range of delegated powers both formal and informal as shown in the College's financial regulations and specific policies.

Under these statutory responsibilities the Business Manager contributes to the Anti-Fraud, Bribery and Corruption framework of the College.

Responsibilities of Employees

Each employee is governed in their work by the College's Financial Regulations, and other policies. Included in the College policies are guidelines on gifts and hospitality, and codes of conduct associated with professional and personal conduct and conflict of interest. In addition, employees are responsible for ensuring that they follow any instructions given to them, particularly in relation to the safekeeping of the assets of the College. Employees are always expected to be aware of the possibility that fraud, corruption and theft may exist in the workplace, and they should feel comfortable being able to share their concerns with management.

ROLE OF AUDIT

Internal audit plays a preventative role in trying to ensure that systems and procedures are in place to prevent and deter fraud and corruption. Internal audit may be requested to investigate cases of suspected financial irregularity, fraud or corruption, in accordance with agreed procedures/requirements. Internal auditors are empowered to:

- Have access at all reasonable times to any College premises or land.

- Have access to all records, documentation and correspondence relating to any financial and other transactions as considered necessary.
- Have access to records belonging to third parties such as contractors when required.
- Request and receive such explanations as are regarded necessary concerning any matter under investigation.
- Request any employee of the College to account for cash, stores or any other College property under his/her control or possession.

Internal auditors liaise with senior management to recommend changes in procedures to reduce risks and prevent losses to the College. They also have direct access to the Chair of the Finance, Audit & Resources Committee and the Board.

Role of External Audit

Independent external audit is an essential safeguard of the stewardship of public money. The external auditor's reviews are designed to test (amongst other things) the adequacy of the College's financial systems and arrangements for preventing and detecting fraud, bribery and corruption. It is not the external auditors' function to prevent fraud and irregularities, but the integrity of public funds is at all times a matter of general concern. External auditors are always alert to the possibility of fraud and irregularity and will act without undue delay if /grounds for suspicion come to their notice.

Role of Students and the Public

This policy, although primarily aimed at those within, or associated with the College, enables concerns raised by College students and the public to be investigated, as appropriate, by the relevant person in a proper manner.

Conflicts of Interest

Board members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, tendering, planning and daily transactions etc. Effective role separation and internal controls will ensure that decisions made are based upon impartial advice and avoid questions about improper disclosure of confidential information.

PREVENTION

The adoption of proper and adequate measures to prevent fraud and corruption are the responsibility of the Principal, Leadership Team, Board and other College staff. This is a key element of the Criminal Finances Act 2017.

Preventative measures can be classified under two broad headings:
Policies and Procedures. Frameworks and Codes.

The Principal, Leadership Team, Board members and staff need to be aware of and have ready access to the College's agreed policy framework and procedures including the Financial Regulations, Policies, Code of Conduct, and any other relevant practice and procedural documents.

References will be taken up for all new permanent and temporary staff to verify their suitability, honesty and integrity.

The College has and will maintain in place systems and procedures which incorporate internal controls, including adequate separation of duties to ensure that as far as possible, errors, fraud and corruption are prevented.

The Finance policy details key financial systems and provides guidance. The Principal is responsible for ensuring that appropriate internal controls are properly maintained.

DETECTION AND INVESTIGATION

Internal audit plays an important role in the detection of fraud and corruption.

In addition to planned internal audit visits, there are many systems and management controls in place to deter fraud and corruption but it is often the vigilance of employees that aids detection. In some cases, frauds are discovered by chance or “tip-off” and the College will ensure that such information is properly dealt with.

Disciplinary Action

Disciplinary action will be taken in addition to, or instead of, criminal proceedings depending on the circumstances of each individual case. After an initial investigation, if any allegations of improper behaviour by Board members or employees are considered to be a disciplinary matter the College’s Disciplinary Procedures will be used to facilitate a thorough investigation. Theft, fraud, bribery and corruption are serious offences which may constitute gross misconduct against the College and employees will face disciplinary action if there is evidence that they have been involved in these activities.

Prosecution

In terms of proceedings the College will act in relevant cases to deter others from committing offences against the College.

Publicity

The College will optimise publicity opportunities associated with anti-fraud, bribery and corruption activity within the College. Wherever possible, where the College has suffered a financial loss, action will be taken to pursue the recovery of the loss. The anti-fraud, bribery and corruption policy will be publicised.

AWARENESS & MONITORING

The College recognises that the general credibility of this policy and the continuing effectiveness will depend in part on the awareness and training of the Principal, Board members and staff and will therefore continue to raise awareness accordingly.


It is essential that the Principal, Board members and staff are made aware of this policy when they join the College and have ready access to this policy and all other relevant documents, policies and procedures which regulate the College’s activities.

The ESFA have published an anti-fraud checklist is a useful tool for organisational and can be found here:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/906313/Anti-fraud_checklist_for_academy_trusts_August2020.pdf

EFFECTIVE DATE OF POLICY

This policy is effective from September 2024 and supersedes all previous policies related to Great Oak College Anti-Fraud, Bribery & Corruption. This policy will be reviewed whenever changes affect it, or in 3 years, whichever is the earlier.

Agreed by Board of Trustees	
Print Name	Killian O'Sullivan
Sign	
Date Agreed	21st October 2024