



TOWNLEY
EST 1937
GRAMMAR SCHOOL

Anti-Fraud & Corruption Policy

1.0 Introduction

1.1 Townley Grammar School Trust is committed to ensuring that it acts with integrity and has high standards. Everyone involved with Townley Grammar School has a responsibility in respect of preventing and detecting fraud. All staff and governors and Trustees have a role to play. Townley Grammar School Trust also recognises the role of others in alerting them to areas where there is suspicion of fraud.

2.0 Definition

2.1 Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these 'others' are in ignorance of the fraud. Fraud is intentional deceit and for this reason it cannot include negligence. Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts. The term 'corrupt practices' is defined as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Townley Grammar School Trust, its Staff or Trustees. Staff, Trustees and governors are expected to follow the procedures set out in the Finance Policy in relation to Gifts and Hospitality to guard against such risks.

3.0 Personal Conduct

3.1 Townley Grammar School Trust expects its staff, governors and trustees to adopt the highest standards of propriety and accountability. All staff, governors and trustees must act responsibly, in good faith, and use their best efforts to prevent misuse or misappropriation of funds and other trust property, employing the provisions of the whistleblowing policy where appropriate.

3.2 Staff with a budget management or finance responsibility are expected to conduct their financial responsibilities within the trust's framework of control which is defined in the Finance Policy and Procedures document. Budget managers are reminded of this responsibility in the Resource Accountability Statement which they sign up to annually when budgets are issued. Staff, governors and trustees are responsible for disclosing any personal, financial or beneficial interest in any transaction with respect to Townley Grammar School Trust, and must not contribute to business related to that interest.

4.0 Systems of Internal Financial Control

4.1 The Chief Financial Officer is responsible for implementing sound systems of internal control, as described in the Finance Policy and Procedures document, which is reviewed periodically to reflect any changes to the academies' regulatory framework, including the Academy Trust Handbook. These procedures are scrutinised at regular intervals by independent auditors who report directly to the TGS Audit and Risk Committee.

4.2 Controls surrounding the appointment and vetting of staff are also in operation through the HR department.

5.0 Cyber Fraud

5.1 The Headteacher is responsible for ensuring that appropriate IT security is in place to protect against cyber crime. In the event of a cyber attack, the Headteacher will contact the ESFA to report the incident. Ransom demands must not be paid without permission from the ESFA.

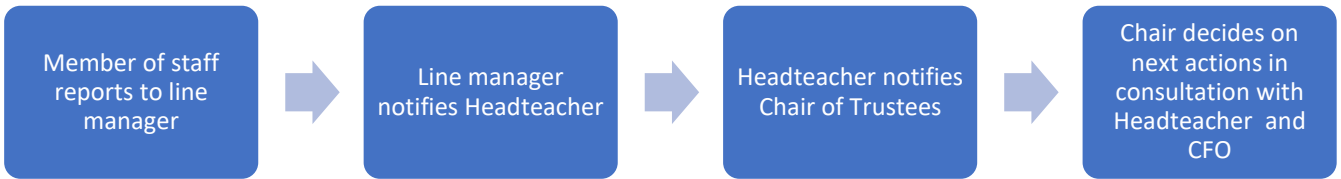
6.0 Reporting a Suspected Incidence of Fraud or Corruption

6.1 Any member of staff or trustee who suspects that an incidence of fraud or corruption is being committed should notify their line manager in the first instance.

6.2 The line manager must notify the Headteacher.

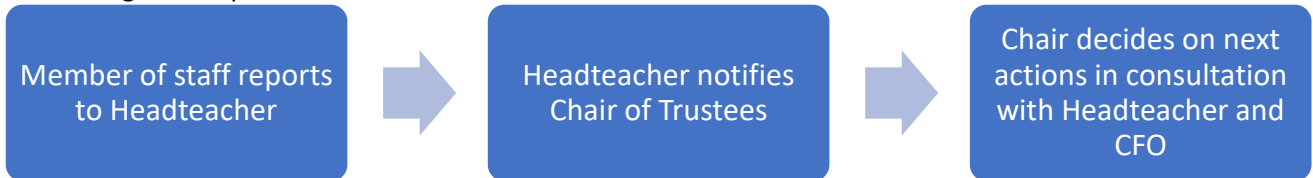
6.3 The Headteacher will notify the Chair of Trustees and Chief Financial Officer, who will work together to ascertain whether or not an investigation needs to take place, based on the initial evidence. All incidents will be reported to the Chair of Trustees through to their conclusion, regardless of whether or not they lead to an actual incidence of fraud.

6.4 The following flow chart sets out the reporting process.

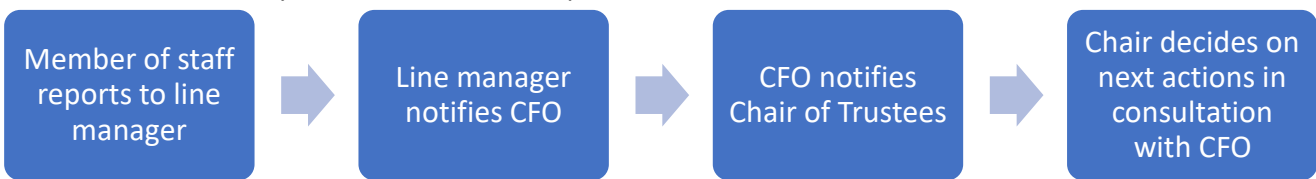


6.5 In the event that either the line manager, Headteacher, CFO or Chair of Trustees are suspected of fraud, the following reporting lines should be followed:

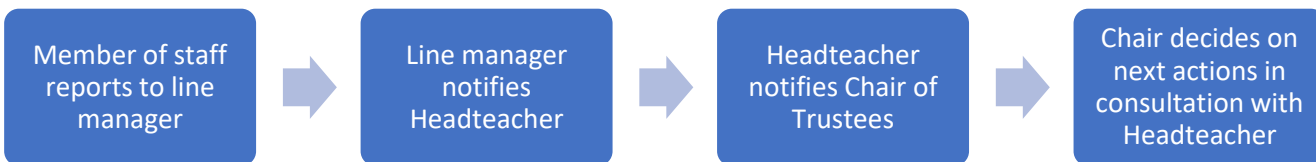
Line manager is suspected:



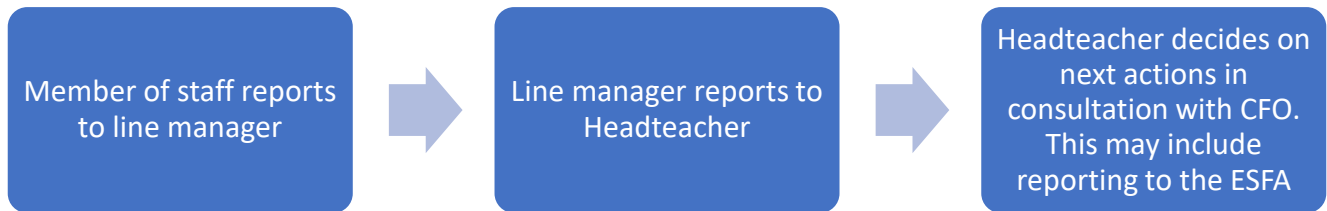
Headteacher of Townley Grammar School is suspected:



CFO is suspected:



Chair of Trustees is suspected:



6.6 If the employee believes that multiple layers of management are involved, they can report concerns direct to the ESFA using the [online guidance](#).

6.7 If an investigation is deemed appropriate, the Chair of Trustees will appoint an independent investigating officer to carry out a 'fact finding' investigation. If the suspected fraud involves a member of staff, then a meeting with them should be arranged at the earliest date. The independent investigating officer may be a trustee, governor or an external consultant such as the Trust's external or internal auditor. An appropriate person must be selected to reflect the nature and complexity of the case. If a member of staff is suspected, the investigation must involve the HR Manager, and if necessary support can be sought from the Trust's external HR advisors.

6.8 The investigating officer will follow the staff disciplinary procedure and interview the employee and any witnesses to establish and record adherence/non-adherence to policies and procedures. The investigating officer will report their findings to the Chair of Trustees Headteacher and advise as to whether there is still a case for the employee to answer the allegations.

6.9 At this stage, the Chair of Trustees and HR Manager will advise the Headteacher of any recommendation to refer the matter to the police, if concerns arise that a criminal act may have taken place, or to the insurers in the event of substantial losses.

6.10 The staff disciplinary procedure will be followed to an appropriate conclusion.

6.11 If the value of the loss exceeds £5,000 either individually or cumulatively in any one financial year, the Chief Financial Officer will report the incidence to the Education and Skills Funding Agency in accordance with the Academy Trust Handbook.

6.12 Following investigation, any actual frauds committed must be reported to Board of Trustees.

6.13 Recommendations to improve controls and prevent any reoccurrence will be made by the independent investigating officer. Trustees in consultation with the Chief Financial Officer, will decide on the implementation of any recommendations.