



## **Anti-Fraud Policy**

### **Rationale**

For the purpose of this policy statement fraud includes all irregularities, which could normally be described as theft, deception, fraud, corruption, or impropriety. In any organisation, it countermands the management at every level and positive action is needed to prevent and discourage it. The prevention of fraud and the protection of the School is the responsibility of every member of staff. In every case, any suspicions reported will be passed to an audit committee who will decide on the subsequent course of action (see below).

### **Aims**

When fraud is identified, action will be taken to:

- Limit the damage
- Seek reparation for losses incurred
- Punish the perpetrators
- Revise procedures to prevent any recurrence

### **Broad guidelines:**

#### **Response to suspected fraud**

The School has rules which attempt to allocate resources on a fair and even-handed basis. Fraudulent activity circumvents these rules and gives an unfairly generous allocation to one or more individuals to the detriment of all others.

#### **Reporting of suspected fraud**

Any suspicion of fraud should be reported to the Headteacher. If it is considered more appropriate (for example, if a member of the Senior Management Team is involved) the suspicions may be reported directly to either the Chair of governors, the Chair of the Resources committee or any other governor who can pass on the information.

#### **After a suspicion is reported**

The Headteacher or governor will make any initial enquiries considered necessary to validate the report. In every case and as soon as possible after this initial investigation, he or she will pass the matter to the Chair of the Resources committee of the governing body. Even if there is no evidence to support the allegation, the matter will be reported.

#### **The investigation**

The finance committee will undertake the management of any investigation. They will:

1. Determine whether further investigation is warranted.

2. Determine whether the matter should be reported to the chair of governors, and/or Head teacher, and whether a special meeting between the governors and/or the LEA should be called.
3. Determine who should carry out the further investigation.
4. Determine which outside agencies (police, auditors, LA) should be involved
5. Assess the risk to the School.
6. Determine to whom day to day management of the response should be given.
7. Allocate responsibility for damage limitation action
8. Determine the course of action to recover losses.
9. Determine the course of action to be taken against wrongdoers.
10. Evaluate the events which enabled the fraud to occur.
11. Ensure preventative action is taken.

### **Writing off debts**

The Governors have decided that debts should only be written off if:

*The debtor cannot be traced or has been declared bankrupt;*

*Or*

*The value of the debt is less than the cost of pursuing payment and has been outstanding for at least two years.*

**Written/amended: February 2017**

**Next review date: February 2020**