



## Anti-Fraud, Bribery and Corruption Policy

<b>Applicable to:</b>	✓	All individual academies within NEAT Academy Trust
	✗	Specified academies only within NEAT Academy Trust
	✓	Central team within NEAT Academy Trust
	✓	NEAT Active Ltd
<b>Approval body:</b>	NEAT Academy Trust Board of Directors, which may be delegated NEAT Active Ltd Board of Directors, which may be delegated	

### Status:

<b>Statutory policy or document</b>	No
<b>Review frequency</b>	As determined by the Boards
<b>Approval by</b>	As determined by the Boards

### Publication:

<b>Statutory requirement to publish on website</b>	No
<b>If not, agreed to publish on website?</b>	Yes - Trust

### Version Control:

Revision Record of Issued Versions			
Author	Creation Date	Version	Status
Central Support Manager (SH)	6 July 2017	1.0	Agreed by directors for implementation across the Trust.
Changed by	Revision Date	Version	Status
Head of Governance and Corporate Affairs (SH)	1 April 2021	2.0	Minor amendments including becoming joint policy for NEAT and NEAT Active Ltd. Approved by Exec Team on behalf of NEAT Academy Trust and NEAT Active Ltd. Approved by the Executive Director on behalf of NEAT Active Ltd Board.

Review Date	
Frequency	Next Review Due
Every three years	July 2023 (or earlier if new guidance or legislation issued and/or business need for earlier review identified)

## 1 Purpose

The purpose of this policy is to set out how the prevention of fraud, bribery and corruption is encouraged and early reporting and investigation of concerns promoted.

## 2 Scope

This policy applies to both NEAT Academy Trust and its subsidiary company, NEAT Active Ltd (the NEAT Group).

## 3 Policy statement

We are committed to the prevention of fraud, bribery and corruption and promote a culture of openness and honesty. All individuals and organisations associated with the NEAT Group are expected and required to act with integrity, and non-executive directors and employees at all levels should lead by example in opposing fraud, bribery and corruption.

## 4 Legal considerations

### • Fraud

The Fraud Act 2006 defines a single offence of fraud that can be committed in three separate ways:

- false representation;
- failure to disclose information where there is a legal duty to do so; or
- abuse of position.

It also provides for specific offences of:

- possession of articles for use in fraud;
- making or supplying articles for use in fraud;
- obtaining services dishonestly; or
- participating in fraudulent business.

### • Theft

Theft is defined in the 1968 Theft Act 1968 as: "A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it".

### • Bribery

The Bribery Act 2010 created:

- two general offences covering the offering, promising or giving of an advantage, and requesting, agreeing to receive or accepting of an advantage;
- a discrete offence of bribery of a foreign public official; and
- an offence of failure by a commercial organisation to prevent a bribe being paid for or on its behalf.

### • Corruption

We define the term "corruption" as offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the organisation through its members, non-executive directors, governors or officers.

## 5 Roles and responsibilities

- **NEAT Academy Trust and NEAT Active Ltd Boards of Directors:** The Boards

will review this policy and evaluate its effectiveness. They are required to be aware of the risk of fraud, theft and irregularity, address it by putting in place proportionate controls and take appropriate action where fraud, theft or irregularity is suspected or identified.

- **Trust's Audit and Risk Committee:** The committee oversees internal controls, internal assurance and external audit across the NEAT Group. It will monitor the implementation of this policy to ensure the trust has a robust approach to preventing fraud, bribery and corruption.
- **Accounting Officer:** The trust's accounting officer, who is the Chief Executive Officer (CEO), is accountable to the NEAT Academy Trust Board for the effective implementation of this policy across the NEAT Group and ensuring matters of potential fraud, bribery or corruption are investigated and reported as appropriate.
- **Headteachers/Heads of service:** The headteacher/head of service is responsible for developing, implementing and maintaining adequate systems of internal control within their school to prevent and detect fraud and notifying the Accounting Officer of any concerns.

## 6 Prevention of fraud, bribery and corruption

Both organisations have the following measures in place:

- The recruitment and selection process for employees and volunteers seeks to establish, as far as practicable, the previous record of job applicants in terms of their propriety and integrity. This includes obtaining written references regarding the known honesty and integrity of potential staff before employment offers are made, undertaking a criminal records check and requiring evidence of stated qualifications;
- A Code of Conduct for Directors and Local Governors and a Code of Conduct for Employees. All non-executive directors, governors and employees are required to declare any offers of gifts or hospitality over a certain amount, regardless of the offer being accepted or declined.
- The NEAT Group Financial Handbook, supplemented by local school/service procedures where appropriate, sets out a framework of internal control which all colleagues are required to follow.
- A NEAT Group Confidential Reporting of Concerns ("Whistleblowing") Policy which encourages staff to raise concerns about potential malpractice and protects them if they do so.
- The NEAT Group Disciplinary Procedure provides clear arrangements to investigate and manage allegations of misconduct against employees.
- Internal assurance and external audit processes provide monitoring and evaluation of the adequacy and appropriateness of the trust's financial systems to the non-executive directors and members. Recommendations are reviewed by the trust's Audit and Risk Committee and agreed actions are implemented to ensure compliance with current systems and practice, or to improve those systems.

## 7 Detection and investigation of fraud, bribery or corruption

- All allegations of fraud, loss, financial irregularity, bribery or corruption involving the trust/academy finances and/or assets will be reported to the headteacher of

the school, the CEO in respect of the central team or the Executive Director in respect of NEAT Active Ltd in the first instance. If this is not appropriate, the matter should be reported to the chair of the school's local governing committee or the chair of the trust board respectively.

- In all cases the trust's Accounting Officer must be informed of the matter before the allegations are investigated. HR advice should also be sought if the allegation is against an employee.
- An investigation will be carried out to establish the facts in a fair and objective manner and may include any of the following:
  - screening of the allegations or information to gauge their credibility;
  - securing of all evidence which must be retained in its original format i.e. not written on or marked in anyway and stored securely;
  - interviewing potential witnesses;
  - taking statements;
  - interviewing of people suspected of being involved;
  - liaising with external advisers (including internal and external auditors) and other agencies (including the police).
- The investigation will be conducted in accordance with legislation and in conjunction with guidance from the HR Manager.
- The Accounting Officer will be notified of the outcome of the investigation and proposed action to be taken.
- Where evidence of fraud or irregularities is found, further action will be considered. This may include:
  - action under the NEAT Group's Disciplinary Procedure where an employee is involved;
  - referral to the police, where appropriate, in order for them to consider taking criminal action;
  - reporting any control weakness identified during the investigation to the Headteacher, CEO or Executive Director, as appropriate, and advising them how these weaknesses need to be addressed to prevent future irregularities;
  - seeking compensation for all losses incurred.

## **8 Reporting and monitoring**

- The Chief Operating and Financial Officer will maintain a log of all reported incidents across the trust, which will be reported to the trust's Audit and Risk Committee regardless of the outcome.
- In accordance with the Academies Financial Handbook, the trust must notify the Education and Skills Funding Agency (ESFA), as soon as is operationally practical based on its particular circumstances, of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Any unusual or systematic fraud, regardless of value, must also be reported.

**General**

This policy is at the discretion of the Boards of Directors and can be varied at any time. In the event of any conflict with primary legislation or statutory regulations, the legal provisions will have precedence over this policy in all cases.