

# **WOODLANDS PRIMARY SCHOOL, HEDGEHOGS NURSERY & SUNBEAMS CLUB**



## **Anti-Fraud and Corruption Policy**

**Status of policy: Non Statutory (required as part of SFVS)**

**Frequency of review: Annually**

**Date of most recent review: October 2025**

**Date of next review: October 2026**

## **Statement of intent**

Woodlands Primary School, Hedgehogs Nursery & Sunbeams Club (The School) is committed to upholding the highest ethical standards and acting with integrity in all business activities. This policy details the school's position on the prevention of fraud, bribery and corruption, and the promotion of an anti-fraud culture.

The school is committed to preventing corruption and eliminating fraud by the way we conduct school business, the culture instilled in staff and the recruitment of trustworthy individuals. We recognise that fraud can undermine the standards of public service that the school is attempting to achieve, reduce the level of resources and services available to pupils and result in major consequences that can reduce public confidence in the school. We also recognise our duty in preventing fraud.

To minimise the risk and impact of fraud and corruption, we aim to create a culture which deters fraudulent and corruptive activity, encourages its prevention and promotes its detection and reporting.

The purpose of this policy is to:

- Establish the responsibilities of the governing board and staff members in observing and upholding our position on fraud, bribery and corruption.
- Provide information and guidance to school staff on how to recognise and deal with concerns over fraudulent activity.
- Promote the early detection of fraudulent and corruptive behaviour.

This policy covers all individuals working for the school at all levels (whether permanent, fixed-term or temporary), and includes governors, volunteers, agents and any other persons associated with the school.

## 1. Legal framework

This policy has due regard to all relevant legislation and guidance including, but not limited to, the following:

- The Bribery Act 2010
- The Fraud Act 2006
- Economic Crime and Corporate Transparency Act 2023
- DfE (2023) 'Schools financial value standard (SFVS) and assurance statement'

This policy operates in conjunction with the following school policies and documents:

- Whistleblowing Policy
- Gifts, Hospitality and Anti-bribery Policy
- Disciplinary Policy and Procedure
- Staff Code of Conduct
- Recruitment and Selection

## 2. Definitions

**Fraud** is a criminal offence, which is defined by the Fraud Act 2006 as:

- Deceiving through false representation.
- Failing to disclose information where there is a legal duty to do so.
- Abusing a position of trust.

**Corruption** is the deliberate misuse of your position for direct or indirect personal gain. "Corruption" includes offering, giving, soliciting or accepting of any inducement or reward which may influence the actions taken by the school, its members or related persons.

**Theft** is dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

**Bribery** is defined by the Bribery Act 2010 as inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages.

## 3. Roles and responsibilities

The governing board will be responsible for:

- Ensuring that internal controls, procedures and policies are put in place that minimise the risk of fraud and corruption, including theft and bribery.
- Monitoring school procedures in relation to fraud.
- Ensuring that any business and personal interests of all members of the governing board are declared.

- Reporting any instances of suspected fraud or irregularity to the LA's internal audit and risk officer.
- Ensuring that the school meets its duties under the SFVS to guard against fraud and theft by staff, contractors and suppliers.

The headteacher will be responsible for:

- Ensuring that all employees are aware of this policy and understand any other relevant school procedures.
- Publicising the school's commitment to fighting fraud and corruption.
- Informing the chair of the governing board or the LA's internal audit and risk officer of any indications of fraudulent activity and alleged financial irregularities.
- Reporting to the governing board on all aspects of fraud risk management.

The SBM will be responsible for:

- Developing, implementing and maintaining adequate systems of internal control to prevent and detect fraud.
- Ensuring that all relevant staff are adequately trained on internal controls and procedures that need to be complied with.
- Implementing any changes to the internal controls and procedures that may have been identified as a result of a fraud or irregularity investigation, to prevent further instances of fraud or corruption.
- Informing the headteacher or the chair of governors, as appropriate, of any indications of fraudulent activity and alleged financial irregularities.
- Maintaining an up-to-date Gifts and Hospitality Register.

All members of staff will be responsible for:

- Upholding the anti-fraud and corruption culture within the school.
- Adhering to the school's policies and procedures in relation to fraud and corruption, including acts of bribery and theft.
- Ensuring they are familiar with the indicators of potential fraud, in addition to common types of fraud and irregularities that may occur within the school.
- Reporting any instances of suspected fraud or irregularity, no matter how trivial they may seem, to the headteacher or chair of the governing board.
- Declaring any business and personal interests held, as well as any offers of gifts or hospitality, which are in any way related to the performance of their duties in relation to the school.
- Ensuring that the school's reputation and assets are protected against fraud.

## **4. Creating an ethical culture**

The creation of an ethical, anti-fraud culture underpins all the work done by the school to counter fraud and other irregularities.

All employees will be expected to act with high levels of integrity and to adhere to the rules outlined in this policy. All individuals and organisations that work with the school must act with integrity.

Anti-fraud awareness training will be attended by key members of staff, to ensure employees understand the risk of fraud faced by the school and their personal responsibilities.

There are clear reporting mechanisms in place which all employees will be made aware and follow.

Fraud and Failing to Prevent Fraud are crimes and will result in disciplinary, legal and/or criminal action against the individual(s) concerned.

## **5. Preventing fraud and corruption**

The prevention and detection of fraud and corruption and protection of the public purse are everyone's responsibility. Concerns must be raised when there is a reasonable belief that one or more of the following has occurred, is in the process of occurring or is likely to occur;

- A criminal offence
- A failure to comply with a statute or legal obligation
- Improper unauthorised use of public or other funds
- Improper unauthorised use of the school's assets and resources
- Falsifications of any document for monetary or pecuniary advantage
- A miscarriage of justice
- Maladministration, misconduct or malpractice
- A deliberate concealment of the above

Fraud and corruption will be minimised through effectively designed and consistently implemented management procedures which deny opportunities for fraud and corruption.

The headteacher will assess the areas of the school that are most vulnerable to fraud.

Fraud risks will be identified for all areas and processes of the school and assessed in terms of impact (including monetary and non-monetary) and the likelihood of occurrence.

Robust internal controls will be implemented to manage the risk of fraud covering the following areas:

- Approval and authorisation process of transactions
- Access restrictions and transaction controls
- Account reconciliations
- Physical security of assets
- Segregation of responsibilities
- Pre-employment checks

Internal controls will be reviewed on an annual basis by the Headteacher to ensure they remain effective and are being consistently applied.

Financial procedures and systems will reflect the need for internal checks and internal controls. All employees that are involved in the implementation of these controls will be provided with appropriate training.

Robust ICT procedures will be implemented, including restricting access to certain systems.

All new employees will be familiarised with the Staff Code of Conduct and Handbook and required to follow it at all times.

Recruitment will be conducted in line with the Safer Recruitment Policy and all new employees will be required to declare any business or pecuniary interests, and any other conflicts of interest.

Following a case of fraud or irregularity, the risk management strategy will be reviewed to ensure it considers all relevant risks and is effective.

## **6. Reporting suspected fraud**

Concerns regarding fraudulent activity will be reported to the headteacher or, where there are concerns over the headteacher, the chair of the governing board.

Concerns can be raised in person, via email or telephone

Under no circumstances will staff investigate the matter themselves.

Any concerns will be reported immediately in the knowledge that such concerns are treated in confidence and properly investigated.

If a member of staff wishes to report a fraud concern anonymously or wishes to seek advice about how to deal with an allegation of fraud, they should contact the LA whistleblowing hotline on number 01244 973 223 ([whistleblowing@cheshirewestandchester.gov.uk](mailto:whistleblowing@cheshirewestandchester.gov.uk))

For advice, or assistance in confidence please contact Helen Peters, Fraud & Investigations manager, 01244 977 375 ([helen.peters@cheshirewestandchester.gov.uk](mailto:helen.peters@cheshirewestandchester.gov.uk))

Procedures outlined in the Whistleblowing Policy will be followed to report concerns where the normal reporting procedure is not appropriate. The Whistleblowing Policy can be found on the school's website or obtained from the school office/staffrooms. Employees who raise concerns in good faith will be supported by the school and will not be subjected to any detrimental treatment as a consequence of their report. Any instances of detrimental treatment against an employee for reporting a suspicion will be treated as disciplinary offences.

Claims will be, in the first instance, investigated by the headteacher to ascertain the basic facts. If the claim concerns the headteacher, the chair of the governing board will ascertain the basic facts.

Subject to the findings, the matter will be reported to the internal audit and risk officer, which may result in a full internal investigation by the LA.

Suspects will not be made aware that they are under investigation until agreed by the internal audit and risk officer.

No information concerning suspicions of fraud or corruption will be reported to the press, media or any other third party. Such disclosures may damage the investigation and any subsequent actions to be taken.

The LA's anti-fraud team has full right of access to examine any necessary documents and the contents of school property, including the examination of computers and related equipment, as well as to undertake interviews with staff members.

The investigation process will include:

- Gauging the credibility of the allegation.
- Securing evidence and ensuring it is retained in the original format.
- Interviewing witnesses.
- Taking statements.
- Interviewing potential suspects.
- Liaising with the headteacher and governing board, as well as external agencies where necessary.

The anti-fraud team will work closely with the headteacher and governing board in fraud related cases involving disciplinary investigation.

Cases of fraud will also be reported to Action Fraud via their [website](#) or via their hotline: 0300 123 2040.

Where fraud is proven, this will constitute gross misconduct and cases are dealt with in accordance with the school's disciplinary procedures.

Where appropriate, the school will refer cases to the police for them to consider taking criminal action.

The school will seek to apply appropriate criminal, civil and disciplinary sanctions to all cases of proven fraud and corruption.

## **7. Recovery of losses**

Where practicable, the school will seek to recover any losses incurred as a result of fraud or corruption.

The governing board will be immediately informed by the SBM/Bursar of any potential loss and provided with details of the case and any recovery action being undertaken.

If an individual under investigation offers money in settlement of losses to the school, the monies may accept without prejudice to any other action the school may wish to take. Money will only be accepted in respect of losses to date and the school will reserve the right to seek the recovery of further losses that may come to light in the future.

The school will only claim under insurance arrangements once all other avenues of recovery have been exhausted.

## **8. Gifts and hospitality**

All employees will be required to act in line with the Gifts, Hospitality and Anti-bribery Policy.

Any gifts and hospitality given or received (over the limit) will be recorded on the Gifts and Hospitality Register.

The school will advise staff, in all circumstances, to consider whether the gift or hospitality is reasonable and justified, and to consider the intention behind the gift.

## **9. Charitable donations**

Charitable donations are part of the school's wider purpose. The school supports several carefully selected charities. The school may also support fundraising events involving employees. The school will only make charitable donations that are legal and ethical. No donation must be offered or made in the school's name without the prior approval of the SBM/Bursar.

## **10. Reporting suspected bribery**

Employees will be encouraged to raise concerns about any suspicion of bribery or corruption at the earliest possible opportunity. Issues that should be reported include:

- Any suspected or actual attempts at bribery.
- Any concerns that an employee may be in receipt of bribes.
- Any concerns that an employee may be offering or delivering bribes.

All concerns should be reported following the procedure set out in the school's Whistleblowing Policy.

All reports of bribery will be investigated thoroughly and in a timely manner by the headteacher in the strictest confidence. Employees will be required to assist in any investigation into possible or suspected bribery.

Employees who raise concerns in good faith will be supported by the school and the school ensures that will not subjected to any detrimental treatment as a consequence of their report. Any detrimental treatment against an employee for reporting a suspicion will be treated as a disciplinary offence.

The school will invoke disciplinary procedures where any employee is found guilty of bribery, and this may result in a finding of gross misconduct and immediate dismissal. The school may terminate the contracts of any associated persons, including consultants or other workers acting for, or on behalf of the school, who are found to have breached this policy.

Where appropriate, the school will refer cases to the police for them to consider taking criminal action.

The school will seek to apply appropriate criminal, civil and disciplinary sanctions to all cases of proven bribery.



## **11. Confidentiality**

The school understands that the decision to report a concern can be a difficult one to make. Victimisation or harassment of anyone who has made a report will never be tolerated.

Where possible, the identity of the person who made the report will be kept confidential – their identity will only be shared on a need-to-know basis.

## **12. Cyber-crime and cyber-security**

The school will be vigilant of cyber-crime and clear cyber-security measures will be implemented, as outlined in the Cyber-security Policy.

Any suspected incidents of fraud, theft and/or irregularity relating to cyber-security will be reported and managed as outlined in this policy.

## **13. Record keeping**

The school will keep financial records and implement appropriate internal controls to provide evidence for business reasons and for making payments to third parties. Employees must make the Bursar aware of all hospitality or gifts received or offered over the value of £20 from parents – these will be subject to managerial review.

Employees' expense claims relating to hospitality, gifts or expenses incurred to third parties will be submitted in accordance with the school's relevant procedures. All invoices, accounts and related documents will be prepared and maintained with the highest accuracy and completeness.

No accounts are kept "off-book".