

Gateway Learning Community Anti Fraud and Corruption Policy

This Policy was ratified by the Board of Directors on :	Spring 2023
This Policy will be reviewed by the GLC Board on :	2025

GLC Mission Statement

The GLC's mission is to develop active and thriving citizens within a diverse, truly fair and equal community.

This will be achieved through:

- High quality teaching that deliberately develops competencies of curiosity, creativity, communication and critical-thinking;
- An inspiring and meaningful curriculum;
- The development of productive relationships by instilling the values of compassion, resilience, responsibility and aspiration to prepare our young people for learning and life;
- A commitment to the wellbeing of our staff;
- A culture of professional generosity, collaboration, challenge and support throughout the GLC;
- The development of effective external partnerships for the benefit and wellbeing of our community.

Equalities Statement

The GLC's commitment to equality is enshrined in our mission statement to develop 'active and thriving citizens within a diverse, truly fair and equal community'.

We are a vibrant, innovative and successful organisation: we work hard to be the place of choice to work and to learn. Across the 5 academies of the GLC, we pledge that everyone enjoys an equality of opportunity. We work tirelessly to ensure that individual characteristics including age, ethnicity, socio-economic background, academic ability, disability, gender, religious beliefs, sexual orientation are not discriminated against in any way. We create inclusive environments characterised by mutual respect where difference is celebrated.

GLC Anti Fraud and Corruption Policy

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1. Introduction

Academy Trusts must be aware of the risk of fraud, theft and irregularity. The GLC is committed to promoting an anti-fraud culture. It already has procedures in place to reduce the likelihood of fraud occurring. These include a scheme of delegation and financial regulations, documented policies and procedures and a system of internal control. All cases of fraud, corruption and irregularity are taken very seriously and it is the GLC's policy to prosecute where justified, and to take appropriate disciplinary action where employees are involved. The GLC wishes to encourage anyone having reasonable suspicions of suspected or actual fraud, malpractice, corruption or irregularity to report them using the GLC's Code of Conduct and Whistleblowing Policy.

Fraud

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 in fact 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.

Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by the trust, its Staff or Directors. It is the duty of the GLC and its employees and Directors to take reasonable steps to limit the possibility or corrupt practices, and;

The GLC uses external providers to review the internal control framework and to assess the adequacy of the measures taken by the trust, to test compliance and to draw attention to any weaknesses or omissions.

2. Purpose of the Policy

In administering its responsibilities in relation to fraud and corruption whether it is attempted on the GLC or from within it, the Trust is committed to an effective anti-fraud and corruption strategy designed to:

- Encourage prevention;
- Promote detection; and
- Identify a clear pathway for investigation.

The GLC's expectation on propriety and accountability is that Directors, Senior Managers and staff at all levels will lead by example in ensuring adherence to rules, and that all procedures and practices are above reproach. All staff are expected to act in line with the 'seven Nolan principles of public life' being; selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

The GLC also demands that individuals and organisations that come into contact with the GLC will act with integrity and without thought or actions involving fraud or corruption.

The GLC's Anti-Fraud and Corruption strategy is based on a series of comprehensive and inter-related procedures designed to frustrate any attempted fraudulent or corrupt act. These cover:

- Establishing an Anti-Fraud Culture (Section 3);
- Prevention (Section 4);
- Detection and Investigation (Section 5);
- Training (Section 6)

The GLC is also aware of the high degree of external scrutiny of its affairs by a variety of bodies including:

- Parents
- Wider Community
- Partner & Service Organisations
- Department for Education
- External Audit
- HM Revenue & Customs
- Parliamentary Committees
- Government Departments

The GLC has a Comprehensive Response Plan to suspected Fraud and Corruption and this is attached in **Appendix 1**.

3. Establishing an anti-fraud culture

The GLC is determined that the culture and tone of the organisation is one of honesty and opposition to fraud and corruption.

There is an expectation and requirement that all individuals and organisations associated in whatever way with the trust will act with integrity, and that trust staff at all levels will lead by example in these matters.

The GLC's staff are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns that they may have on these issues where they are associated with the trust's activity. This can be done in the knowledge that such concerns will be treated in confidence and be properly investigated.

If necessary, a route other than their normal line manager may be used to raise such issues and examples of such routes are:

- Member of the Board of Directors;
- Chair of Local Governing Body;

Members of the public and stakeholders are also encouraged to report concerns through any of the above avenues.

However, we recognise that, in some cases, our normal procedures will not be appropriate or adequate and employees will need to come forward on a confidential basis to express their concerns. Further detailed guidance on how to raise concerns confidentially is contained within the GLC Code of Conduct and Whistleblowing Policy.

The Leadership Team are responsible for following up any allegation of fraud or corruption received and will do so by following the guidance of the Fraud and Corruption Response Plan attached at **Appendix 1**.

Any abuse of this process by raising unfounded malicious allegations is a serious disciplinary matter.

The GLC has a zero tolerance approach to fraud and will deal swiftly and thoroughly with any member of staff who attempts to defraud the Trust.

4. Prevention

The GLC recognises that a key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff in terms of their propriety and integrity. Staff recruitment is therefore required to be in accordance with procedures laid down by the GLC and in particular to obtain written references regarding known honesty and integrity of potential staff before employment offers are made.

GLC employees are expected to follow the GLC Recruitment and Retention Policy related to their personal professional qualifications and also to abide by the GLC's Code of Conduct. The role that appropriate staff are expected to play in the GLC's framework of internal control is governed by the GLC's policies and procedures. The GLC's Finance Regulations and supporting policies place a duty on all staff to act in accordance with best practice when dealing with the affairs of the Trust.

Significant emphasis has been placed on the thorough documentation of financial systems, and every effort is made to continually review and develop these systems in line with best practice to ensure efficient and effective internal controls.

The adequacy and appropriateness of the GLC's financial systems is independently monitored by external auditors and their recommendations are reviewed and considered by the GLC Finance Committee .

5. Detection and Investigation

The preventative systems, particularly internal control systems, within the GLC have been designed to provide indicators of any fraudulent activity, although generally they should be sufficient in themselves to deter fraud. It is often the alertness of staff and the public to such indicators that enables detection to occur and the appropriate action to take place when there is evidence that fraud or corruption may be in progress.

Despite the best efforts of financial managers and auditors, many frauds are discovered by chance or *'tip-off'* and the trust has in place arrangements to enable such information to be properly dealt with.

All suspected and detected Fraud will be investigated following the guidance of the Fraud and Corruption Response Plan attached at **Appendix 1**.

Depending on the nature and anticipated extent of the allegations, the GLC will normally work closely with auditors and other agencies such as the police to ensure that all allegations and evidence is properly investigated and reported upon.

As a consequence of the GLCs zero tolerance approach, the GLC's Disciplinary Procedures will be used where the outcome of the investigation indicates improper behaviour by members of staff.

The GLC will normally wish the police to independently prosecute offenders where financial impropriety is discovered.

6. Training

The GLC recognises that the continuing success of its Anti-Fraud and Corruption strategy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of staff throughout the organisation.

To facilitate this, the GLC is committed to induction training for all Directors, Governors and employees to ensure that their responsibilities and duties are clear and to make them aware of the GLC policies.

7. Responsibilities

The Directors are ultimately responsible for the GLC's system of internal control which is designed to provide assurance regarding the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

The CEO carries overall responsibility for the prevention of fraud but these responsibilities lie with all the GLC's employees.

The Heads of School are responsible for the day to day prevention and detection of fraud and should ensure that they:

- Identify the risks to which systems, operations and procedures are exposed;
- Develop and maintain effective controls to prevent and detect fraud; and
- Ensure that agreed controls are being complied with and are subject to independent verification.

All employees are responsible for:

- Acting with propriety in the use of the GLC's resources whether they are involved with cash, payment systems and receipts, or in dealing with suppliers, contractors, other partners and customers; and
- Reporting details immediately, as detailed in this policy, if they suspect that there is evidence of irregular or improper behaviour or that a fraud may have been committed.
- Acting in line with the 'seven Nolan principles of public life' being; selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

8. Conclusion

The GLC has in place a clear network of systems and procedures to assist it in the fight against fraud and corruption. It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation. To this end, the trust maintains a continuous overview of such arrangements.

9. Review

This policy will be reviewed on an ongoing basis in line with best practice and legislative requirements, and at least every 3 years.

All questions regarding this procedure should be addressed, in the first instance, to the Finance Director

APPENDIX 1: FRAUD AND CORRUPTION RESPONSE PLAN

THE INVESTIGATION PROCESS

- Any suspicion of fraud will be treated seriously and will be reviewed in accordance with the Fraud Act 2006, the Human Rights Act 1998, (Article 6 - Right to fair and public hearing and Article 8 - Right to respect for private and family life), and the Public Interest Disclosure Act 1998.
- Suspected fraud will be investigated in an independent, open-minded and professional manner with the aim of protecting the interests of both the GLC and the suspected individual(s).
- Senior staff of the GLC will reviews and investigates the majority of suspicions of fraud.
- Where necessary the GLC will work in co-operation with other organisations such as the Police, Department for Work and Pensions, Home Office, Her Majesty's Revenue and Customs, UK Borders Agency, and the Local Authority.
- Investigations into suspected fraud or corruption will be conducted in a professional manner in accordance with the relevant statutory provisions and local protocols to ensure any actions are carried out both fairly and lawfully. This will include but is not limited to:
 - Police and Criminal Evidence Act 1984 (PACE);
 - Criminal Procedure and Investigations Act 1996 (CPIA);
 - Human Rights Act 1998;
 - Regulation of Investigatory Powers Act 2000 (RIPA);
 - All evidence gathering will comply with the Data Protection Act 1998.
- If sufficient evidence is established, the case will be reviewed to decide on the appropriate course of action to be taken.