



**CARLTON**  
ACADEMY TRUST

**Carlton Academy Trust  
Anti-Fraud Corruption, Bribery  
and Gifts Policy**

**Review Date:** September 2021

**Approved on behalf of Trustees:** G Logan

**Next review date:** September 2022



## **Policy Statement and Scope.**

The Trust does not tolerate fraud, corruption, or abuse of position for personal gain as they detract from the achievement of Trust objectives, compromise Trust finances and threaten the good standing and reputation of the Trust.

This policy applies to all staff, Trustees, governors, volunteers, consultants and contractors, who have a duty to protect the assets of the Trust, report all reasonable suspicions of malpractice, and fully cooperate with any investigation.

## **Definitions**

**Fraud:** making a dishonest representation for your own advantage or to cause another a loss, dishonestly neglecting to disclose information when you had a duty to do so, or conspiring with others to commit fraud by agreeing to do something which causes loss to a third party.

**Theft:** take another person's property without permission or legal right, without intending to return it.

**Bribery:** dishonestly persuade someone to act in one's favour by a gift of money or other inducement

**Corruption:** The abuse of entrusted power for private gain

## **Gifts and Hospitality**

Gifts or hospitality should never be solicited or encouraged. Any gifts over £25 in value need to be notified to the Head of School, who will then inform the central Trust finance team for inclusion in the Trust Gifts and Hospitality register. Gifts under £25 in value, typically given to teachers by students or their parents at the end of the year, do not need to be included in the register. Any hospitality over £25 in value, similarly needs to be reported and recorded in the Trust Gifts and Hospitality Register.

The **PROVEIT** guidelines can be used to determine whether an offer of a gift or hospitality is acceptable:

- **Purpose:** To say thanks – Yes; Seeking Favour -No
- **Rules** – What are they? Does this situation conform?
- **Openness** – Is the offer transparent?
- **Value** – Expensive or inexpensive?
- **Ethics** – Does the offer fit with Academy's ethics?
- **Identity** – Who has made the offer?
- **Timing** – Are you about to make a purchasing decision relevant to the giver?



## **Raising Concerns**

Anyone with concerns should raise these with the Head of School. The Head of School must report these to the CFO (Chief Finance Officer) and CEO without undue delay.

If concerns relate to the Head of School, or centrally employed Trust staff, they should be reported to the CEO. If concerns relate to the CEO, these should be raised with the Chair of Trustees.

Staff receiving any disclosures should:

- Be responsive to staff concerns and treat all disclosures seriously and sensitively. Do not ridicule disclosures or otherwise discourage them.
- Obtain as much information as possible, objectively determining whether any suspicions appear to be justified.
- Deal with the matter promptly as any delay may cause the Trust to suffer further financial loss.
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## **Systems to deal with Fraud**

The risk of fraud is reduced through robust and consistently applied financial procedures. In relation to financial management these principally comprise:

- Segregation of duties and appropriate oversight in the use of financial systems.
- Clear roles and responsibilities, with set levels of authority for authorising transactions.
- Electronic access restrictions to prevent possible misuse of school finance systems.

Financial systems are scrutinised through annual external audits and periodic audits from the Education Schools Funding Agency.

## **Notifying Other Agencies**

In accordance with the Academy Trust Handbook, the Trust must notify ESFA, as soon as possible, of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Unusual or systematic fraud, regardless of value, must also be reported.

Reports must provide:

- Full details of the event/s with dates
- The financial value of the loss
- Measures taken to prevent recurrence
- Whether the fraud was reported to the police, and if not why
- Whether RPA/insurance have offset any loss

