



**CARLTON**  
ACADEMY TRUST

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

**Approved on behalf of Trustees:**

**Roger Butterfield**

**Review Date:**

**August 2023**

**Next review date:**

**August 2024**



## **Glossary**

**CEO:** Chief Executive Officer.  
**COT:** Chair of Trustees.  
**ESFA:** Education and Skills Funding Agency.  
**HOS:** Head of School.

## **Policy Scope**

This policy applies to all staff, trustees, governors, members, volunteers, consultants, and contractors.

## **Definitions**

### **Fraud:**

- Making a dishonest representation for your own advantage.
- Cause another to incur a loss.
- Dishonestly neglecting to disclose information.
- Conspiring with others to commit fraud by agreeing to do something which causes loss to a third party.

**Theft:** Taking another person's property without permission or legal right without intent to return.

**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 personal gain.

## **Accepting Gifts and Hospitality**

Gifts or hospitality should never be solicited or encouraged. They must be reported to:

**HOS:** For school staff.  
**CEO:** For HOS or central trust staff.  
**COT:** For CEO.

Gifts over £25 in value and hospitality over £20 must be disclosed. Details must be forwarded to the CFO who will enter these in the Gifts and Hospitality Register.

Staff must take precautions to ensure that gifts or hospitality cannot be interpreted to seek favourable treatment, influence purchasing decisions, be seen as unethical or bring the trust into disrepute.

## **Raising Concerns**

Anyone with concerns should raise these with:

**HOS:** For concerns relating to school staff. The HOS must inform the CEO and CFO without delay.  
**CEO:** For concerns relating to HOS or members of the central trust staff.  
**COT:** For concerns relating to the CEO.

Staff receiving disclosures must treat all disclosures seriously and sensitivity.



### **Systems to Reduce Fraud**

Fraud is reduced through robust financial procedures including:

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

### **Notifying Other Agencies**

In accordance with the requirements of the Academy Trust Handbook, the trust must notify the ESFA without delay of any instances of fraud, theft or irregularity exceeding £5,000 individually or cumulatively in any financial year. All instances of unusual or systematic fraud must be reported irrespective of the amount involved.

Reports must provide full details including:

- Dates.
- The financial value of the loss.
- Measures to prevent recurrence.
- If the fraud has been reported to the police, and if not why.
- Whether insurance has reimbursed the loss/part of the loss.

