



P18 – Anti-Fraud, Corruption and Bribery Policy

Policy Owner: Chief Finance Officer (CFO)

ISSR Reference: N/A

Reviewed: Michaelmas 2024

Approved: Full governing body Michaelmas 2024

Next Review: Michaelmas 2025

Version Control Information

Reason for Amendment	Role	Date	Main Changes
Annual review	Chief Financial Officer (CFO)	Michaelmas 2024	New template. No material amendments necessary

Contents

1. Aims	3
2. Legislation	3
3. Roles and responsibilities	3
4. Policy content	4
5. Monitoring	6
6. Links with other policies	6

1. Aims

This policy is applicable to all staff of St Dunstan’s Education Group (the Group) and anyone who acts on behalf of the Group.

The aim of this policy is to confirm the Group’s commitment to preventing and detecting fraud, corruption and bribery.

2. Legislation

This policy is informed by the following legislation:

- Bribery Act 2010
- Fraud Act 2006

3. Roles and responsibilities

3.1 St Dunstan’s Education Group

The governing body has ultimate responsibility for preventing fraud, corruption and bribery but will delegate day-to-day responsibility to the CFO.

The governing body has a duty to:

- ensure adequate procedures are in place to prevent fraud, corruption and bribery.
- lead by example in ensuring adherence to legal requirements, financial rules, codes of conduct and prescribed procedures and practices.

3.2 The CFO

The CFO is responsible for implementation of this policy and for investigating any reported concerns.

This includes maintaining systems of accountability and control to ensure that Group resources are properly applied in the way intended, and detect not only significant errors but also fraud and corruption.

3.3 Other key role holders and their duties

All budget holders must complete the iHasco Anti-Bribery course annually and follow this policy and the iHasco guidance when making decisions on behalf of the Group.

3.4 Staff

All staff are responsible notifying the CFO if they have any concerns that the policy has been breached.

4. Policy content

Introduction

The Group is determined to demonstrate that it will not tolerate fraud, corruption or abuse of position for personal gain in any area of the Group's activities.

The Group considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the Group's objectives as they divert its resources from the provision of education. There is clear recognition that the abuse of the Group's resources, assets and services undermines the Group's reputation and threatens its sound financial standing.

This policy statement:

- Defines fraud, corruption and bribery.
- Identifies the scope of the applicability of the policy.
- Sets out the Group's intended culture and stance against fraud, corruption and bribery.
- Identifies how to raise concerns and to report malpractice.
- Sets out responsibilities for countering fraud.

Definitions

Fraud

Fraud is a range of abuse and malpractice that is covered by the Fraud Act 2006.

Fraud can be defined as an abuse of knowledge or financial position that is done deliberately to create a financial gain for the perpetrator or for a related person or entity and/ or cause a loss to another. It can take place in many ways: withholding information, deliberately misleading, misrepresenting a situation to other, or by abuse of position. Irrespective of the definition applied, fraud is always deceitful, immoral and intentional and creates a financial gain for one party and/ or a loss for another.

Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the officer involved, is still fraudulent. In the same way, using the Group's name to procure personal goods and services is also fraudulent where there is a deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the Group to pay for them.

Corruption

Corruption will normally involve the above with some bribe, threat or reward being involved.

Bribery

There are four key offences under the Bribery Act 2010:

- Bribery of another person
- Accepting a bribe
- Bribing a foreign official
- Failing to prevent bribery

Bribery is not tolerated. It is unacceptable to:

- Give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- Give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to 'facilitate' or expedite a routine procedure.
- Accept payment from a third party that you know, or suspect, is offered with the expectation that it will obtain a business advantage for them.
- Accept a gift or hospitality from a third party where you know, or suspect, that it is offered or provided with an expectation that a business advantage will be provided in return.
- Retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy.

Facilitation Payments

Facilitation payments are not tolerated and are illegal. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions.

Gifts and Hospitality

This policy does not change the requirements of the Group's approach to gifts and hospitality as set out in the Group's Gifts and Hospitality Policy, which requires all offers of gifts and hospitality above a *de minimis* level to be registered, whether they are accepted or not.

The Group expects that individuals and organisations (e.g. suppliers, contractors and service providers) with which it deals, will act with integrity and without thought or actions involving fraud and corruption. Where relevant, the Group will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption. Evidence of such acts is most likely to lead to termination of the particular contract and will normally lead to prosecution.

Codes of Conduct are in place for Directors and employees which state clearly that Group expects Directors and employees to act with integrity and to conduct themselves in a manner which does not damage or undermine the reputation of the Group.

The Group requires Directors, employees and its agents to be alert to the possibility of fraud, corruption and dishonesty in all their dealings.

The Group also requires that those employees responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, corruption and other dishonest action and abuse.

Culture and Stance against Fraud, Bribery and Corruption

The Group is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud, bribery and corruption of any kind.

Raising Concerns

Directors, employees and anyone acting for, or on behalf of, the Group, are an important element in the Group's defence against fraud and corruption; they are expected to raise any concerns that they may have on these issues, where they are associated with the Group's activities.

The Directors and Executive Team will be robust in dealing with financial malpractice of any kind. Directors and employees of the Group should follow the guidance issued in the Group's Whistleblowing Policy.

All concerns reported, by whatever method, will be treated in confidence. Concerns should be raised with the Head or CFO in the first instance, except when it relates to the Head, in which case the concern should be raised with the Chair of the Board. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by the Head, the CFO, the Board of Directors or, in the case of very serious concerns, the Police.

5. Monitoring

This policy will be reviewed by the CFO annually.

At every review, the policy will be approved by the Full Governing Board.

6. Links with other policies

This policy links to the following policies:

- Finance policy
- Gifts and Hospitality policy
- Code of Conduct
- Whistleblowing policy