Special Partnership Trust

ANTI-FRAUD & CORRUPTION POLICY

Date Last Reviewed: September 2026

Review Date: September 2027

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Anti-Fraud & Corruption Policy

This policy is based on the Academy Trust Handbook, the Trust's funding agreement and articles of association, the principles of Managing Public Money, the Fraud Act 2006, the Bribery Act 2010, and relevant Department for Education counter-fraud guidance. It applies to Members, Trustees, local governors, employees, agency and temporary staff, volunteers, contractors, suppliers, consultants and any third party acting on behalf of the Trust.
A poor control environment can provide opportunity for a motivated person to commit fraud. The Trust has in place a balance of preventative and detective controls to tackle and deter fraud, corruption, and other malpractice.

For the purpose of this policy, fraud includes all irregularities that could normally be described as theft, deception, fraud, corruption, bribery, impropriety, misappropriation, false representation, failure to disclose information where there is a legal duty to do so, or abuse of position. Fraud, theft, bribery, corruption and irregularity are always wrong and can occur at any level. In any organisation, they undermine effective management, stewardship of public funds and public confidence, so positive action is needed to prevent, detect and discourage them. The prevention of fraud and the protection of the multi-academy trust is the responsibility of all employees, whether permanent, fixed term, temporary or agency, as well as volunteers, contractors, Trustees, Members and LGB members. Schools need good controls and a clear understanding of key responsibilities for managing fraud risk. In every case, reported suspicions will be passed to the audit committee, which will decide the subsequent course of action.

The Trust adopts a zero-tolerance approach to fraud, theft, bribery, corruption, misappropriation and irregularity. The Trust is committed to acting with selflessness, integrity, objectivity, accountability, openness, honesty and leadership, and to ensuring that public funds are used only for authorised purposes, with due regard to regularity, propriety and value for money.

When fraud is identified, action will be taken to:

- Limit the damage
- Seek reparation for losses incurred
- Punish the perpetrators
- Revise procedures to prevent any recurrence

Response to suspected fraud

The Trust has rules which attempt to allocate resources on a fair and even-handed basis. Fraudulent activity circumvents these rules and gives an unfairly generous allocation to one or more individuals to the detriment of all others.

Reporting of suspected fraud

Any suspicion of fraud, theft, bribery, corruption, misappropriation or irregularity should be reported promptly to a member of the Senior Management Team, the CFO or the CEO. If it is considered more appropriate, for example if a member of the Senior Management Team, CFO or CEO may be involved, the concern may be reported directly to the Chair of Trustees or the Chair of the Resources, Estate and Audit Committee. Concerns may also be raised through the Trust's Whistleblowing Policy.

After a suspicion is reported

The Senior Management Team member, governor or trustee receiving the concern will make any initial enquiries considered necessary to validate the report and secure relevant records. In every case, and as soon as possible after these initial enquiries, the matter will be passed to the CFO and CEO, unless either is implicated, in which case it will be referred to the Chair of Trustees or the Chair of the Resources, Estate and Audit Committee. Even if there is no evidence to support the allegation, the matter must be investigated proportionately, recorded, and reported to the Trust Resources, Estate and Audit Committee with details of actions taken and outcomes reached.

The Sub-Committee

The management of any investigation will be undertaken by a sub-committee established and controlled by the Resources, Estate and Audit Committee. The sub-committee will act promptly, preserve confidentiality where appropriate, manage conflicts of interest, protect evidence and maintain a clear audit trail. They will:

1. determine whether further investigation is warranted
2. determine whether the matter should be reported to the Chair of Trustees, CEO.
3. determine who should carry out the investigation
4. determine which outside agencies (police, auditors) should be involved
5. assess the risk to the multi-academy
6. determine to whom day to day management of the response should be given
7. allocate responsibility for damage limitation action
8. determine the course of action to recover losses, including whether insurance or the Risk Protection Arrangement may offset any loss
9. determine the course of action to be taken against wrongdoers

10. evaluate the events which enabled the fraud to occur
11. ensure preventative action is taken

The Trust will maintain proportionate controls to prevent and detect fraud, theft, bribery, corruption and irregularity. These will include segregation of duties, documented schemes of delegation and financial authority limits, access controls for financial systems, regular reconciliations, review of supplier and payroll changes, declaration and management of interests, maintenance of gifts and hospitality records, fraud risk assessment through the risk register, and independent internal scrutiny of key controls.

The Trustees

Trustees are responsible for ensuring that the Trust has robust systems of internal control and effective oversight of fraud risk. The Accounting Officer is personally responsible for regularity, propriety and value for money, and for ensuring appropriate action is taken where fraud, theft or irregularity is suspected or identified. The CFO is responsible for maintaining effective financial controls, supporting investigations and ensuring reporting requirements are met. The Resources, Estate and Audit Committee will monitor fraud risks, review investigation outcomes and oversee implementation of recommendations. All staff and other individuals within scope of this policy must comply with controls, act with honesty and integrity, and report concerns promptly.

The board of trustees will notify the Department for Education 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. The report should be made in line with Department for Education reporting guidance and should include the following information where known:

Reports to the Department for Education should be made by emailing allegations.mailbox@education.gov.uk, unless the Department for Education publishes an alternative reporting route. The Trust will provide all relevant information available at the time of reporting and will update the Department for Education if further material information becomes known.

- Full details of the event (s) with dates
- Financial value of loss
- Measures taken to prevent recurrence
- Whether it was referred to police (if not, why not)
- Whether insurance or the RPA have offset any loss

Confidentiality

All concerns will be treated in confidence and the Trust will make every effort to protect the identity of those raising a concern, where this is requested and where it is lawful and practicable to do so. At the appropriate time, however, a person raising a concern may need to provide a statement, co-operate fully with any investigation and/or disclose relevant information. The Trust will not tolerate victimisation of any person who raises a concern in good faith.

Please refer to the following policies for further information:
Finance Policy
Gifts and Hospitality Policy
Anti-Money Laundering Policy
Whistleblowing Policy
Staff Code of Conduct
Conflicts of Interest Policy
Disciplinary Policy
Procurement Policy
Scheme of Delegation