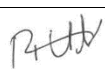



Ysgol yr Holl Saint All Saints' School



Counter Fraud Policy

Equality Act Impact Assessment	YES	NO	03.02.2020
Last Review Date	October 2022		
Date to be reviewed by Senior Management Team	October 2025		
Date Adopted by Governing Body	22.11.2022		
Head Teacher - Mr Richard Hatwood			
Chair of Governors – Mrs Jane Tinniswood			



Introduction

Ysgol yr Holl Saint – All Saints School is committed to the prevention of fraud and the promotion of an anti-fraud culture.

Ysgol yr Holl Saint – All Saints School operates a zero-tolerance attitude to fraud and requires all staff, governors and volunteers to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud.

Ysgol yr Holl Saint – All Saints School will investigate all instances of actual, attempted or suspected fraud and will seek to recover any losses and pursue appropriate sanctions against the perpetrators. This may include criminal prosecution, disciplinary action, legal proceedings and professional sanctions.

This policy applies to all staff (full time, part time, temporary and casual), consultants, volunteers and the school's Governing Body.

Definition of Fraud

The term 'fraud' is often used to describe complex financial offences such as false accounting. However, in its simplest form, fraud is lying. Some people will lie, or withhold information, or generally abuse their position to try to trick someone else into believing something that isn't true. Examples might include:

- Sending fake invoices for goods and services that weren't ordered or received.
- Use of the school's purchase card to make personal purchases.
- Intercepting a school cheque and amending the name of the payee and/or the amount.
- Submitting false claims for sickness or expenses.

Individuals caught committing fraud can be prosecuted under the [Fraud Act 2006](#) if they make a false representation, fail to disclose information or abuse their position.

Key Responsibilities

The Head Teacher is responsible for:

- Developing, implementing and maintaining adequate systems of internal control that prevent and detect fraud.
- Testing the system of internal control and seeking independent assurance when appropriate.
- Regularly reviewing the school's anti-fraud policy and compliance with it to ensure it remains effective and relevant to the needs of the school.
- Reporting compliance with the policy on at least an annual basis to the Governing Body.

- Reporting allegations of actual, attempted or suspected fraud to the Full Governing Body and Wrexham County Borough Council's Section 151 Officer
- Ensuring all allegations of fraud are investigated appropriately, in compliance with relevant policies, procedures and legislation and commencing disciplinary and/or legal action where appropriate.

The Governing Body are responsible for:

- Overseeing the financial performance of the school, including its assets, making sure the school's money is well spent and measures are in place to prevent losses or misuse, including arrangements for preventing and detecting fraud.

Staff are responsible for:

- Familiarising themselves with the types of fraud that might affect the school.
- Ensuring they adhere to the agreed policies and procedures, thereby protecting the school's reputation and assets from fraud.
- Reporting allegations of actual, attempted or suspected fraud to the Head Teacher, and/or the Governing Body and/or Wrexham County Borough Council's Section 151 Officer.
- Assisting in the investigation of suspected fraud when requested to do so, for example by providing witness statements.

Reporting Suspicions

The Governing Body and staff are an important element the school's stance on fraud and are required to raise any concerns that they may have. The Head Teacher and Governors will deal with any financial irregularities robustly.

Staff should immediately report any concerns about actual, attempted or suspected fraud to the Head Teacher. However, if the concerns relate to the Head Teacher, staff should report their concerns to the Chair of Governors.

Under no circumstances should staff investigate the matter themselves.

Should a member of staff, including the Head Teacher and/or Governors wish to seek advice about how to deal with an allegation of fraud, or want to report the matter anonymously, they can call the Wrexham County Borough Council whistleblowing helpline which is operated by Internal Audit. Alternatively, staff can email Wrexham County Borough Council's Internal Audit team.

The Public Interest Disclosure Act 1998 protects employees who raise concerns about certain matters of public interest in good faith. Staff can obtain free independent advice from the charity Protect (formerly Public Concern at Work) on **0203 117 2520** and find other helpful information at www.pcaw.org.uk.

A copy of the school's Whistleblowing Policy can be obtained from the Headteacher.

A referral form has been provided at Appendix 2 which staff and Governors may wish to use as a guide to the type of information that should be captured when an allegation of fraud arises.

Contact Details

Telephone: 01978 852342

Email: mailbox@allsaints-pri.wrexham.sch.uk

Fraud Response Plan

Ysgol yr Holl Saint – All Saints School has established guidelines for senior staff and the Governing Body on the immediate actions to be taken in the event of a fraud being discovered or suspected. It covers how and when to seek professional advice, securing evidence and preventing further losses (see Appendix 1).

Evaluation & Review

This policy will be reviewed by the Senior Management Team and Governing Body and adopted by the Governing Body as per the schedule on the front page.

Fraud Response Plan

It is important that allegations of actual, attempted and suspected fraud aren't ignored. Even seemingly insignificant concerns may later reveal a larger, previously unknown problem.

Securing Evidence

Ensure that any concerns are recorded fully. Whenever possible keep written notes that cover:

- Names, addresses and dates of birth.
- Descriptions (height, build, hair colour, ethnicity, clothing, distinctive features)
- Dates and times of key events.
- Vehicle registration numbers and descriptions.
- Details of any conversations had or overheard.
- Details of any actions or incidents that were observed.
- Telephone numbers
- Company and/or business details

Secure any physical evidence such as original invoices, receipts, letters, cheques and application forms. Try to minimise how many people and how often evidence is handled. Fingerprint evidence can very quickly be destroyed.

If any of the evidence is on a computer, immediately unplug the computer from its power source. Don't attempt to shut the computer down through its operating system as this can alter or destroy key files and documents.

Whilst initially securing the evidence it is important not to be tempted to begin a more substantial investigation, or accuse individuals directly, without seeking professional advice (see 'Seeking Advice' below).

If an investigation is undertaken without following the appropriate policies, procedures and legislation, or if individuals are accused without sufficient evidence, it may lead to the perpetrators avoiding a disciplinary, criminal or civil sanction.

Preventing Further Losses

It is important to minimise any additional losses. For example, if the allegations concern the theft or loss of banking passwords, PIN's or similar credentials notify the bank immediately.

Equally, if the losses relate to a weak process, for example cash is routinely kept unsecured in a drawer, ensure that the process is changed, at least temporarily, until more permanent and improved processes can be implemented.

Support for Witnesses

Members of staff, Governors and the public may be feeling vulnerable before, during and after they have brought an allegation of fraud to the attention of the school.

Reassure witnesses that they have acted appropriately by raising their concerns. Members of staff should be provided with a copy of the **Whistleblowing Policy** and reminded that the school does not tolerate reprisals, victimisation or harassment and will take all reasonable action to protect them.

In addition, the school will take steps to minimise any difficulties members of staff may experience as a result of raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings, the school will advise or arrange for them to receive advice and support about the process being followed.

Fraud Reporting Form

If you have any concerns about fraud please contact Wrexham County Borough Council's Internal Audit Team on 01978 292000 or print and complete this form and send it to the address shown below.

You do not need to give your name. All the information provided will be treated in confidence.

Name of the person(s) or
organisation you suspect:

Address: (if known)

Place of work / department / job
title: (If known)

Please provide details of your suspicions. You should include as much information as possible. For example, what was said in telephone or other conversations, dates, times and places, vehicles used, as well as the names of any other parties involved: (Continue on a separate page if necessary and attach any additional evidence you may have)

Your details: **(please leave blank if you wish to remain anonymous)**

Name:

Telephone number or contact
address:

Please return this form in an envelope marked Private & Confidential to **Internal Audit, Wrexham County Borough Council, The Guildhall, Wrexham. LL11 1AY.**