



Bellevue Place

EDUCATION TRUST

BPET Anti-Fraud, Theft, Bribery and Corruption Policy

Signed:	
Chair of Trust Board:	Claire Delaney
Approved:	1 September 2018
Renewal:	2 years
Review Date:	1 September 2020

1.0 Bellevue Place Education Trust – Our commitment

Learn. Enjoy. Succeed.

Three words that mean the world to us.

Three words that have been with us from the day we started Bellevue Place Education Trust.

Three words that govern all that we do.

As a parent you can expect excellence, both in how we teach and nurture your child. We foster a positive attitude to life, encouraging a ‘be interested and be interesting’ attitude by providing a rich learning environment full of arts, drama, sport, music and academic rigor.

Bellevue Place children are happy, confident, successful 'all-rounders' who expect to win and achieve in an inclusive setting where children, parents and school staff work together to provide the best. Our commitment to you and your child is that we will teach them to learn, enjoy and succeed both in their school career and beyond.

2.0 Policy Summary

- 2.1 This policy and procedure defines the expected conduct of all staff employed by Bellevue Place Education Trust in schools, or within the central Trust team, whether in paid or voluntary employment, in relation to deterring and/or detecting fraud and corruption, and who to report it to.
- 2.2 It includes clear guidelines on what is acceptable in terms of gifts and hospitality, which is contained in the BPET Finance Manual.

3.0 Introduction

- 3.1 Bellevue Place Education Trust is committed to ensuring that it acts with integrity and has high standards. Everyone involved with the schools and central Trust team has a responsibility in respect of preventing and detecting fraud. All trustees, local adviser and staff have a role to play. The Trust also recognises the role of others in alerting them to areas where there is suspicion of fraud.
- 3.2 Recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect.
- 3.3 Providing the public with the highest quality of service possible not only involves being responsive, helpful and polite, but above all, it requires integrity and honesty at all times.
- 3.4 It is the duty of all trustees, local advisers and staff of BPET Schools to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of Auditors to review the adequacy of the measures taken by the Trust to test compliance and to draw attention to any weaknesses or omissions.
- 3.5 Any investigation carried out in relation to alleged irregularities is linked to the BPET Disciplinary & Dismissals procedure and this will also apply to local advisers and trustees.

4.0 Definitions:

4.1 **Fraud** is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these “others” are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.

4.2 **Corruption** - The term ‘corrupt practices’ is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Bellevue Place Education Trust, its staff or trustees.

4.3 Irregularities fall within the following broad categories, the first three of which are criminal offences:

4.4 **Theft** - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession

4.5 **Fraud** - the intentional distortion of financial statements or other records by persons internal and external to the Schools, which is carried out to conceal the misappropriation of assets or otherwise for gain;

4.6 **Bribery and corruption (see Gifts & Hospitality Policy)**- involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement;

4.7 **Failure to observe**, or breaches of, Scheme of Delegation and Financial Regulations;

4.8 **Failure to observe**, or breaches of, Trust Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

4.9 Examples of what could constitute fraud and corruption are –

- theft of cash;
- non-receipt of income;
- travelling and subsistence claims for non-existent journeys/events;
- travelling and subsistence claims inflated;
- manipulating documentation to increase salaries/wages received, e.g. false overtime claims;
- payment of invoices for goods received by an individual rather than the Schools;
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Schools;
- unauthorised borrowing of equipment;
- breaches of confidentiality regarding information;
- failure to declare a direct pecuniary or otherwise conflicting interest;
- concealing a generous gift or reward;
- unfairly influencing the award of a contract;
- creation of false documents;
- deception;
- using position for personal reward.

4.10 The above list is not exhaustive and fraud, bribery and corruption can take many different paths. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Office Manager.

- 4.11 Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Headteacher or Chief Operating Officer.

5.0 Policy Statement

- 5.1 This policy and procedure defines Anti-Fraud, Theft, Bribery and Corruption along with Gifts & Hospitality and offers guidance for all staff in the BPET Schools.
- 5.2 BPET and the Schools aim to be an honest and ethical institutions. As such, they are opposed to fraud and seeks to eliminate fraud by the way it conducts school business. This document sets out the BPET's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the BPET's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.
- 5.3 This policy, in line with the School's corporate values of integrity, consistency, impartiality, fairness and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure.
- 5.4 The scope of this procedure extends to all BPET employees, permanent, voluntary, supply and fixed term.
- 5.5 Time limits specified in this document may be extended by mutual agreement.
- 5.6 If requested, employees may be accompanied by a recognised trade union representative or work colleague, not involved in any part of the process, at any interviews.

6.0 Equal Opportunities statement:

- 6.1 Bellevue Place Education Trust is committed to equality of opportunity, and to promoting an ethos of dignity, courtesy and respect throughout the organisation.

7.0 Objectives:

- 7.1 BPET have taken the following steps to communicate expectations to staff:
- The development and publication of a formal statement of its expectations on standards of personal conduct, propriety and accountability;
 - The development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within BPET or in the schools ([BPET Whistleblowing Policy](#))

8.0 Receiving or giving Gifts or Hospitality

- 8.1 In order to protect all individuals associated with BPET, and the reputation of the Trust and its schools, from accusations of bribery or corruption, staff and trustees must take extreme care that none of their dealings, directly or indirectly, could be deemed as a reward or benefit, in line with the Bribery Act 2010.

8.2 The following guiding principles should be followed by all members of staff:

- Conduct of individuals should not create suspicion of any conflict between their official duty and their private interest;
- The action of individuals acting in an official capacity should not give the impression that they have been influenced by a benefit to show favour or disfavour to any person or organisation.

8.3 Schools may receive donations and gifts which must be recorded. This record is through the BPET Register of Gifts and Donations, which must be returned to BPET Finance Team at the end of the academic year. Discounts cannot be viewed as charitable donations, but must be shown as a reduction in costs. Appendix B contains the template Register of Gifts and Hospitality.

8.4 All gifts and donations with a value of £75 or higher and hospitality with a value of £75 or higher must be reported in the Register of Gifts and Hospitality. Before accepting or giving of any gifts, consideration must be given to the Bribery Act 2010 and whether acceptance may create a conflict of interest.

8.5 The trust will need to disclose total gifts in kind within its financial statements and will be required to split this by school for reporting to the EFA.

9.0 Roles and Responsibilities:

9.1 School Staff, local advisers and trustees

Bellevue Place Education Trust has adopted the following measures to demonstrate its commitment to anti-fraud and corruption:

- All staff are made aware of the BPET Schools Code of Conduct for Staff;
- BPET Finance, Audit & Risk Committee meets three times a year;
- A requirement for all trustees, local adviser and senior staff to declare prejudicial interests and not contribute to business related to that interest;
- A requirement for trustees, local advisers and senior staff to disclose personal interests and for these to be published on the BPET & school's website annually;
- All trustees, local advisers and senior staff are made aware of the understanding on the acceptance of gifts and hospitality;
- Clear recruitment policies and procedures.
- Adoption of the [BPET Conflict of Interest Policy](#)

9.2 Trustees, local advisers and senior staff have a duty to report another member of staff or trustee whose conduct is reasonably believed to represent a failure to comply with the above.

9.3 Internal Audit

The Internal Auditors have a specific responsibility for overseeing the financial arrangements on behalf of the of Board.

9.4 The main duties of the Internal Audit are to provide the trustees with on-going independent assurance that:

- The financial responsibilities of the trustees are being properly discharged;
- The resources are being managed in an efficient, economical and effective manner;
- Sound systems of financial control are being maintained; and
- Financial considerations are fully taken into account in reaching decisions.

9.5 **Chief Financial Officer**

The Head of Finance has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of Bellevue Place Education Trust.

In respect of fraud it is therefore the responsibility of the Head of Finance to ensure internal controls prevent and detect any frauds promptly. This includes:

- Proper procedures and financial systems;
- Effective management of financial records;
- Management of the BPET Schools financial position.

9.6 **External Audit**

The Trust's Annual Accounts and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept by the Trust throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the ESFA.

10.0 **Reporting a Suspected Fraud:**

10.1 All allegations of suspected fraud and irregularities are to be brought to the attention of the Office Manager or the Head of Finance and also referred to the Headteacher, unless these individual are involved in the irregularity in which case the Chief Executive should be informed. Please refer to the [BPET Whistleblowing Policy](#) for further guidance.

10.2 All reported irregularities will be thoroughly investigated, with due regard to the provisions of the Human Rights Act 1998, Data Protection Act 1998, the Regulation of Investigatory Powers Act 2000 and [BPET Equal Opportunities Policy](#).

11.0 **Confidentiality and Safeguards**

11.1 Bellevue Place Education Trust recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the alleged malpractice. The Trust will not tolerate harassment or victimisation and will do what it lawfully can to protect an individual when a concern is raised in good faith.

11.2 This does not mean that if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted as a result of the concern being reported.

11.3 There is a need to ensure that the process is not misused. For further guidance refer to the BPET Disciplinary policy.

12.0 Links with other Policies:

12.1 The Trust is committed to preventing fraud and corruption. To help achieve this objective there is a clear network of systems and procedures in place for the prevention, detection and investigation of fraud and corruption. This policy attempts to consolidate those in one document and should be read in conjunction with the following school and Trust policies:

- BPET Whistle-Blowing Policy
- BPET Financial Manual
- BPET Staff Code of Conduct
- BPET Disciplinary Policy
- BPET Equal Opportunities Policy

13.0 Renewal & Approval by the Bellevue Place Education Trust Board

This policy has been formally approved and adopted by the BPET Board and will be reviewed every two years.