

2019 -2021

Potential in Everyone Academy Trust
CEO – David Whitehead



Anti-Fraud and Corruption Policy

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Associated Documentation	
Whistleblowing Policy	
Code of Conduct (Behaviour) Policy	
Discipline and Conduct Policy	
Gifts, Hospitality and Sponsorship Policy	

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Part A – Policy

1. Policy Statement

Potential in Everyone Academy Trust is committed to promoting an anti-fraud culture. It already has procedures in place to reduce the likelihood of fraud occurring. These include a Scheme of Delegation and Financial Regulations, documented policies and procedures and a system of internal control. All cases of fraud, corruption and irregularity are taken very seriously, and it is the Trust's policy to prosecute where justified, and to take appropriate disciplinary action where employees are involved.

The Trust wishes to encourage anyone having reasonable suspicions of suspected or actual fraud, malpractice, corruption or irregularity to report them using the Trust's Whistleblowing Policy.

Fraud

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.

In the same way, using the Trust and/or school'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 discount price or to get the Trust and/or school to pay for them

Bribery

Bribery is the act of giving or receiving an inducement in exchange for influence or action in return, that the recipient would otherwise not offer and is illegal, unethical or in breach of trust. It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption. It is a criminal offence under the Bribery Act 2010 to offer, promise, give, request, or accept a bribe. Individuals found guilty can be punished by up to ten years' imprisonment and/or a fine. As an employer if we fail to prevent bribery we can face an unlimited fine, exclusion from tendering for public contracts, and damage to our reputation. We therefore take our legal responsibilities very seriously.

Corruption

The term 'corrupt practices' is defined for this policy as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by the Trust, employees and directors.

It is the duty of the Trust and its employees and directors to take reasonable steps to limit the possibility or corrupt practices, and;

Potential in Everyone Academy Trust uses external providers to review the internal control framework and to assess the adequacy of the measures taken by The Trust, to test compliance and to draw attention to any weaknesses or omissions.

This Policy applies to all current employees of Potential in Everyone Academy Trust.

2. Purpose of the policy

In administering its responsibilities in relation to fraud and corruption whether it is attempted on the Trust or from within it, the Trust is committed to an effective anti-fraud and corruption strategy designed to:

- Encourage prevention
- Promote detection
- Identify a clear pathway for investigation

The Trust's expectation on propriety and accountability is that Directors, senior leaders and staff at all levels will lead by example in ensuring adherence to rules, and that all procedures and practices are above reproach.

All staff are expected to act in line with the 'seven Nolan principles of public life' being; selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

The Trust also demands that individuals and organisations that meet with the Trust will act with integrity and without thought or actions involving fraud or corruption.

The Trust's Anti-Fraud and Corruption strategy is based on a series of comprehensive and inter-related procedures designed to frustrate any attempted fraudulent or corrupt act are outlined in Part B of this policy.

The Trust is also aware of the high degree of external scrutiny of its affairs by a variety of bodies including:

- Parents
- Wider Community
- Partner & Service Organisations
- Department for Education
- External Audit
- HM Revenue & Customs
- Parliamentary Committees
- Government Departments

The Trust has a Comprehensive Response Plan to suspected Fraud and Corruption (see Appendix A).

3. Adoption Arrangements and Date

This policy was adopted by the Trust Board of Directors on 12 July 2019 and supersedes any previous policy.

4. Review of the Policy

This policy will be reviewed on an ongoing basis in line with best practice and legislative requirements and will be reviewed by the Board of Directors every two years or earlier if there is the need.

All questions regarding this policy should be addressed, in the first instance, to the Chief Executive Officer.

5. Responsibilities of the Trust

The Directors ultimately responsible for the Trust's system of internal control which is designed to provide assurance regarding the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

The Chief Executive Officer carries overall responsibility for the prevention of fraud, but these responsibilities lie with all Trust employees.

The Trust Leadership Team are responsible for the day to day prevention and detection of fraud and should ensure that they:

- Identify the risks to which systems, operations and procedures are exposed;
- Develop and maintain effective controls to prevent and detect fraud; and
- Ensure that agreed controls are being complied with and are subject to independent verification.

6. Responsibilities of Employees

All employees are responsible for:

- Acting with propriety in the use of the Trust's resources whether they are involved with cash, payment systems and receipts, or in dealing with suppliers, contractors, other partners and customers; and
- Reporting details immediately, as detailed in this policy, if they suspect that there is evidence of irregular or improper behaviour or that a fraud may have been committed.
- Acting in line with the 'seven Nolan principles of public life' being; selflessness, integrity, objectivity, accountability, openness, honesty and leadership.
- Registering all offers of gifts and hospitality in excess of those deemed acceptable in section 35 of the Trust's Code of Conduct (Staff Behaviour Policy)

7. References to Other Sources of Information

Professional Codes of Conduct

Part B – Process

8. Risks

The largest irregularities in educational establishments have typically involved regular misappropriations over a period of years. The four areas most vulnerable to fraud in schools are cash handling, cheque handling, credit card handling and purchasing. The misuse of information technology is also a major risk and one that is potentially growing in importance with the increase in technology.

Procedures/Systems to deal with risks

Fraud can be minimised through carefully designed and consistently operated management procedures, financial policies and procedures. The Trust will therefore ensure that management procedures, as described below, are effective and that staff receive training in the operation of them.

- Segregation of duties in use of financial systems is practiced, so, for example, no individual has undue management of payments, income or assets.
- The institution has clear roles and responsibilities, with set levels of authority for authorising transactions.
- Systems will be protected with electronic access restrictions to prevent the possible misuse of information technology

9. Prevention

The Trust recognises that a key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity. Staff recruitment is therefore required to be in accordance with procedures laid down by the Trust and to obtain written references regarding known honesty and integrity of potential staff before employment offers are made.

Trust employees are expected to follow any Code of Conduct related to their personal professional qualifications and to abide by The Trust's Code of Conduct (Staff Behaviour Policy). The role that appropriate staff are expected to play in the Trust's framework of internal control is governed by the Trust's policies and procedures.

All Directors and employees are required to declare in a register held by the Chief Executive Officer, any offers of gifts or hospitality (in excess of those deemed acceptable in section 35 of the Trust's Code of Conduct (Staff Behaviour Policy), which are in any way related to the performance of their duties or not. Declarations should be made on the register of any offer, regardless of the offer being accepted or declined. If offers are disproportionate to the relationship between the Trust and the other party, then this could be perceived as bribery or corruption.

The Trust's Financial Regulations and supporting policies place a duty on all staff to act in accordance with best practice when dealing with the affairs of the Trust.

Significant emphasis has been placed on the thorough documentation of financial systems, and every effort is made to continually review and develop these systems in line with best practice to ensure efficient and effective internal controls.

The adequacy and appropriateness of the Trust's financial systems is independently monitored by internal auditors and external auditors and their recommendations are reviewed and considered by the Audit, Finance and Staffing Committee.

10. Establishing an Anti-Fraud Culture

The Trust is determined that the culture and tone of the organisation is one of honesty and opposition to fraud and corruption.

There is an expectation and requirement that all individuals and organisations associated in whatever way with the Trust will act with integrity, and that employees at all levels will lead by example in these matters.

The Trust's staff are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns that they may have on these issues where they are associated with the Trust's activity. This can be done in the knowledge that such concerns will be treated in confidence and be properly investigated. Individuals who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will

support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Chief Executive Officer immediately.

If necessary, a route other than their normal line manager may be used to raise issues involving fraud, corruption or bribery and examples of such routes are:

- A member of the Board of Directors
- Chair of Local Governing Body

Members of the public and customers are also encouraged to report concerns through any of the above avenues.

However, the Trust recognises that, in some cases, the normal procedures will not be appropriate or adequate and employees will need to come forward on a confidential basis to express their concerns. Further detailed guidance on how to raise concerns confidentially is contained within the Trust's Whistleblowing Policy.

The Trust Leadership Team are responsible for following up any allegation of fraud or corruption received and will do so by following the guidance of the Fraud and Corruption Response Plan (Appendix A).

Any abuse of this process by raising unfounded malicious allegations is a serious disciplinary matter.

The Trust has a zero-tolerance approach to fraud and will swiftly and thoroughly deal with any employee who attempts to defraud the Trust.

11. Detection and Investigation

The preventative systems, particularly internal control systems, within the Trust have been designed to provide indicators of any fraudulent activity, although generally they should be enough in themselves to deter fraud.

It is often the alertness of staff and the public to such indicators that enables detection to occur and the appropriate action to take place when there is evidence that fraud or corruption may be in progress.

Employees who have committed serious financial irregularities may attempt to conceal this by taking unexpected annual leave, regularly working alone late or at weekends, being resistant to delegation or resenting questions about work. If any suspicions are raised they should be discussed with the CEO, Headteacher or Chief Finance Officer.

Despite the best efforts of financial managers and auditors, many frauds are discovered by chance or 'tip-off' and the Trust has in place arrangements to enable such information to be properly dealt with.

All suspected and detected Fraud will be investigated following the guidance of the Fraud and Corruption Response Plan (See Appendix A).

Depending on the nature and anticipated extent of the allegations, the Trust will normally work closely with auditors and other agencies such as the police to ensure that all allegations and evidence is properly investigated and reported upon.

The Trust's Disciplinary Procedures will be used where the outcome of the investigation indicates improper behaviour by members of staff.

The Trust will normally wish the police to independently prosecute offenders where financial impropriety is discovered.

12. Gifts, Hospitality and Benefits in Kind

This section should be read in conjunction of section 35 of Trust's Code of Conduct (Staff Behaviour Policy) and the Trust's Gifts and Hospitality Policy.

The Trust expects employees, directors and local governors to exercise the utmost discretion in giving and accepting gifts and hospitality when on school business not to demonstrate by their behaviour that they may be influenced by any gifts whilst acting in an official capacity. Employees should not accept significant gifts from parents/carers, pupils, actual or potential contractors or outside suppliers which could compromise the individual or the Trust and/or its constituent schools.

Particular care should be taken about a gift from a person or organisation that has, or is hoping to have, a contract with the Trust and/or school. This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. However, employees, directors and local governors should be aware that the receipt of gifts or excessive hospitality may compromise an individual or more seriously lead to prosecutions for corruption.

Employees must not accept gifts, hospitality or benefits of any kind from a third party where it might be perceived that their personal integrity is being compromised, or that the school might be placed under an obligation.

Employees must not make use of their official position to further their private interests or those of others.

What is Permissible

Gifts of low intrinsic value such as promotional calendars or diaries, or small tokens of gratitude including gifts from pupils, parents and guardians can be accepted. If the value exceeds £25 however, approval of acceptance must be obtained from the individual's Headteacher or delegated manager.

Where approval is granted, any gift or hospitality received with an equivalent value of £25 or over must be recorded in the Register of Gifts and Hospitality kept within the Trust Office (see Appendix C).

In cases where an employee receives a gift on behalf of the Trust or one of its schools, the gift remains the property of The Trust. The gift may be required for departmental display or it may, with the Headteacher's approval, remain in the care of the recipient. Unless otherwise agreed, the gift must be returned to the Trust central office on or before the recipient's last working day.

Modest hospitality provided it is reasonable in the circumstances, for example, lunches during working visits, is acceptable. Where it is considered that there is a benefit to the Trust in a member of staff attending a sponsored event, the attendance should be formally approved by a member of the Trust Leadership Team.

What is not acceptable

It is not acceptable for staff (or someone on their behalf) to:

- 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 the member of staff knows, or suspects is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if the member of staff knows or suspects that it is offered or provided with an expectation that a business advantage will be provided by The Trust/Academy in return;
- threaten or retaliate against another member of staff who has refused to commit a bribery offence or who has raised concerns under this policy; or
- engage in any activity that might lead to a breach of this policy.

Gifts to and from pupils

In the interests of safeguarding children, and to prevent staff from being open to accusation of exerting undue influence, no employee is permitted to give a gift to a pupil at any time unless this "gift" relates to a pre-approved award scheme, approved by the School Leadership Team, as part of school policy or is a token end of term gift from teacher to the pupils in their class.

If a gift is received from a pupil or the parent/s of a pupil and the value is £25 or over this gift is to be registered in the Register of Gifts and Hospitality. This applies to gifts received from a group of pupils or parents where the value is £100 or over.

Employees must ensure that they read, understand and comply with this as outlined in full in section 35 of the Trust's Code of Conduct (Staff Behaviour Policy).

13. Training

The Trust recognises that the continuing success of its Anti-Fraud and Corruption strategy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of staff throughout the organisation.

To facilitate this, The Trust is committed to induction training for all Directors and employees to ensure that their responsibilities and duties are clear and to make them aware of the Trust policies.

14. Conclusion

The Trust has in place a clear network of systems and procedures to assist it in the fight against fraud and corruption. It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.

To this end, the Trust maintains a continuous overview of such arrangements through its Chief Executive Officer, Chief Finance Officer, the Audit, Finance and Staffing Committee, Internal Auditors and External Auditors

15. Monitoring

The Audit, Finance and Staffing Committee has the responsibility for implementing, monitoring and reviewing this policy. The Chief Finance Officer will make an annual report to the Audit, Finance and Staffing Committee providing a summary of all issues raised and any subsequent actions taken. Any issues, which arise, which do not fall within the remit of the Audit, Finance and Staffing Committee or are relevant to other areas of the Trust, will be brought to the attention of the Board of Directors

16. Misconduct

Failure to follow the Trust's Anti-Fraud and Corruption Policy may result in disciplinary action, including dismissal. Employees should ensure they are familiar with type of conduct which may be regarded as a breach of Trust/school rules.

Examples of behaviours which are likely to be regarded to constitute misconduct are set out in the Appendices to the Trust's Discipline and Conduct Policy. E.G. Fraud.

Allegations of misconduct will be managed in accordance with the Trust's Discipline and Conduct Policy procedure.



Appendix A: Fraud and Anti-Corruption Plan

1. Introduction

The Trust is committed to the values of probity and accountability, but the determined perpetrator will always find a way round systems and procedures. It is therefore necessary for all managers to be aware of what is required in the event of being notified of a suspected fraud. This document sets out the process for staff who wish to notify any suspicions and how the Trust should respond.

2. Notifying Suspected Fraud

Suspected fraud can be discovered in several ways but in all cases, it is important that staff feel able to report their concerns and should be made aware of how they are able to do so:

Chief Executive Officer (CEO)

If an employee discovers a suspected fraud, then it should be reported to the CEO as a matter of urgency. Whilst the CEO should establish as many details as possible (by discussion with the notifying person only) he/she should formally report the incident to the Chair of the Trust and Chief Financial Officer.

Headteacher

Actual or suspected incidents of fraud, corruption or bribery in a school should be reported without delay to the Headteacher who must report it immediately to the CEO.

In some cases, the notifying individual may prefer to report the suspicion to an independent officer or even to remain anonymous, therefore, the Trust has other means available.

Direct to Chair of the Trust

Where an employee wishes to report suspicions or evidence of fraud or corruption but does not have the confidence to report this through the CEO or Headteacher, they are encouraged to approach the Chair of the Trust.

Further detailed guidance on how to raise concerns confidentially is contained within the Trust's Whistleblowing Policy.

3. Investigating Suspected Fraud

Initial Steps

Once fraud is suspected it is critical that any investigation is conducted in a professional and timely manner aimed at ensuring that the current and future interests of both the Trust and the suspected individual(s) are protected. The latter is equally important as a suspicion should not be seen as guilt to be proved.

It is also crucial that the notifying employee does not feel threatened. The Trust undertakes to protect the identity of such employees and not to release the source of notification at any time during the investigation.

For each notified suspicion the CEO will appoint an "Investigating Officer" to oversee the investigation on a day-to-day basis. This can be a member of the Leadership Team.

Subsequent Steps

The Investigating Officer must:

1. Initially assess whether there is a need for any employee to be suspended. The decision should be kept under review at all stages of the ensuing investigation
2. Identify a course of action (what, who, when, how, where)
3. Identify the reporting process (who by, to whom, when and how) and ensure that strict confidentiality is continuously maintained
4. Bring the matter to the attention of the Audit, Finance and Staffing Committee

It is important, from the outset, to ensure that evidence is not contaminated, lost or destroyed. The Investigating Officer will therefore take immediate steps to secure physical assets, including computers and any records thereon, and all other potentially evidential documents, and ensure that appropriate controls are introduced to prevent further loss.

The Investigating Officer will:

1. Ensure that a detailed record of the investigation is maintained. This should include a chronological file recording details of, for example:
 - i. telephone conversations
 - ii. discussions, meetings and interviews
 - iii. records/documents reviewed

- iv. tests and analyses undertaken
- v. results and their significance

The file should be indexed, and all details recorded no matter how insignificant they initially may appear.

2. Ensure that evidence is obtained, appropriately categorised and retained:
 - i. prime documents
 - ii. certified copies
 - iii. physical items
 - iv. secondary evidence (e.g. interview transcripts etc)
 - v. circumstantial evidence
 - vi. hearsay
3. Ensure interviews are conducted in a fair and proper manner, and that contemporaneous notes are taken detailing who was present and who said what.

4. Liaison with the Police

The experts at investigating fraud are the police. They will also advise on the likely outcome of any intended prosecution. Initial contact with the police should only be undertaken following discussion between the CEO and the Investigating Officer. It is the policy of the police to welcome early notification of suspected fraud.

If the police decide that a formal investigation is necessary, all staff should co-operate fully with any subsequent requests or recommendations. All contact with the police following their initial involvement will usually be via the Investigating Officer.

Where the police decide to formally investigate this will not prejudice any internal disciplinary procedures; these should continue as normal. However, the internal investigation and the police investigation should be co-ordinated to make maximum use of resources and information.

5. Reporting Fraud and Attempted Fraud

Department of Education

The Trust must report to the Department of Education through the ESFA, as soon as possible (Section 6.10 of the Academies Financial Handbook 2019):

The Board of Directors must notify ESFA, 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 following information is required:

- full details of the event(s) with dates
- the financial value of the loss
- measures taken by the Trust to prevent recurrence
- whether the matter was referred to the police (and if not why)
- whether insurance or the RPA have offset any loss

ESFA may conduct or commission its own investigations into actual or potential fraud, theft or irregularity in any academy trust, either as the result of a notification from the trust itself or from other information received. ESFA may involve other authorities, including the police.

ESFA will publish reports about its investigations and about financial management and governance reviews at academy trusts

Reporting will be undertaken by the CEO or the Chair of the Trust at the earliest opportunity.

Board of Directors

The Trust Leadership Team will report to the Board of Directors all cases of fraud and attempted fraud, detailing the nature and extent of the fraud and any implications for the association's internal control system.

The Trust will maintain a register of all incidents of fraud and attempted fraud, which will be reviewed by the Chair of the Audit, Finance and Staffing Committee at least quarterly.

Interim Report

As soon as the initial 'detection' stage of the investigation has been completed an interim confidential report, which may be verbal, but is more likely to be in a written format, should be made by the Investigating Officer to the CEO and Chair of the Trust and any other officer decided upon at the preliminary stage.

The Interim Report should include

- i. the findings to date;
- ii. the interim conclusions drawn from those findings; and
- iii. a recommendation to continue the investigation, if this is justified by the initial findings

If it is decided to continue the investigation the future reporting arrangements and any changes to the planned action should be confirmed by the CEO.

Final Report

This report will supersede all other reports and be the definitive document on which leadership (in a disciplinary situation) and possibly the police (in a criminal situation) will base their initial decisions.

The format of the Final Report will not always be the same as each case is unique, but will frequently set out:

- When the fraud was initially discovered
- The method of discovery
- The period the fraud covers
- Who the suspects are, their position in The Academy and their responsibilities
- Details of how the investigation was undertaken
- The facts and evidence which were identified
- Amount of loss and chances of recovery
- Action taken against perpetrator
- Action taken in respect of involving the police
- Action taken to prevent recurrence
- Summary of findings and recommendations, both regarding the fraud itself and any additional work required on the system weaknesses identified during the investigation.

All reports must be substantiated by the strongest evidence and avoid contents that could be considered to be defamatory in the event of the report being made public.

Defamation in law is defined as:

“the publication (i.e. communication) of a statement which tends to lower a person in the estimation of right-thinking members of society generally or which tends to make them shun or avoid that person”.

6. Recovery Action

The Trust will take appropriate steps, including legal action if necessary, to recover any losses arising from fraud, theft or misconduct. This may include action against third parties involved in the fraud or whose negligent actions contributed to the fraud.

Appendix B: Fraud – Staff Summary

DO	DON'T
<p style="text-align: center;">Make a note of your concerns</p> <ul style="list-style-type: none"> Record all relevant details, such as the nature of your concern, the names of parties you believe to be involved, details of any telephone or other conversations with names, dates and times and any witnesses. Notes do not need to be overly formal, but should be timed, signed and dated. Timeliness is most important. The longer you delay writing up, the greater the chances of recollections becoming distorted and the case being weakened. 	<p style="text-align: center;">Be afraid of raising your concerns</p> <ul style="list-style-type: none"> The “Whistleblowing” Policy provides protection for employees who raise reasonably held concerns through the appropriate channels. You will not suffer discrimination or victimisation because of following these procedures and the matter will be treated sensitively and confidentially.
<p style="text-align: center;">Retain any evidence you may have</p> <ul style="list-style-type: none"> The quality of evidence is crucial and the more direct and tangible the evidence, the better the chances of an effective investigation. 	<p style="text-align: center;">Convey your concerns to anyone other than authorised persons</p> <ul style="list-style-type: none"> There may be a perfectly reasonable explanation for the events that give rise to your suspicion. Spreading unsubstantiated concerns may harm innocent persons. (Section 2 of the Fraud Response Plan sets out who you should notify)
<p style="text-align: center;">Report your suspicions promptly</p> <ul style="list-style-type: none"> In the first instance, report your suspicions to your Chief Executive Officer. If this action would be inappropriate, further guidance on disclosure can be found in the Fraud Policy and Procedure and The Trust’s Whistleblowing Policy. 	<p style="text-align: center;">Approach the person you suspect or try to investigate the matter yourself</p> <ul style="list-style-type: none"> There are special rules relating to the gathering of evidence for use in criminal cases. Any attempt to gather evidence by persons who are unfamiliar with these rules may WEAKEN the case.



Appendix C: Register of Gifts and Hospitality

In the interests of transparency, a Register of Gifts and Hospitality is kept in the Trust Office

Any employee who accepts an offer of a gift or hospitality over the value of £25 individually or from a group of pupils or parents where the value is £100 or over must ensure this is recorded in this register using the Declaration of Gifts and Hospitality Form (Appendix B of the Trust's Gifts, Hospitality and Sponsorship Policy), specifying:

- a) Nature of gift/hospitality. In the case of a gift, it should be specified whether it is a personal gift for the recipient or a related party, such as a partner, or a corporate gift accepted by the recipient on behalf of the Trust.
- b) Value of gift/hospitality. If the exact cost is not known an estimate should be provided.
- c) Name of firm/individual concerned.
- d) Date gift/hospitality accepted.
- e) Name of member(s) of staff involved.

The Trust must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties, and therefore all staff must report all hospitality or gifts offered to the Trust Business Manager.

Employees must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.