St Cyprian's Greek Orthodox Primary Academy

ΠΑΝΤΑ ΙΣΧΥΩ ΕΝ ΤΩ ΕΝΔΥΝΑΜΟΥΝΤΙ ΜΕ ΧΡΙΣΤΩ ΙΝΑ ΑΡΙΣΤΕΥΩ

I AM STRONG THROUGH JESUS CHRIST

TO THE BEST THAT I CAN BE

Anti-fraud & Corruption Policy

Revised: July 2026

Reviewed and ratified by Full academy Trust:

Date: 16.7.26

Signed: A.Christou.

Name: AREDI CHRISTOU

Position: Chair of Academy Trust

Date of next review: July 2027

Mission Statement

The aim of St Cyprians Greek Orthodox Primary Academy is to provide its children with primary education of the highest quality in a supportive learning environment, through the National Curriculum in the core subjects, enriched by the progressive teaching of the Greek language and Christian Orthodox religion.

The children will be equipped with the knowledge, skills and spiritually to enable them to achieve their full potential and prepare them for successful transition to secondary education and to contribute positively to the challenges of a diverse multicultural society.

The term 'parents' in this policy also refers to carers.

1. Introduction

St Cyprian's Greek Orthodox Primary Academy ('the School') is committed to discharging its responsibility to safeguard public funds and act at all times with the highest standards of integrity. It is committed to fighting fraud and corruption whether attempted from inside or outside. Everyone involved with the School has a responsibility to prevent and detect fraud.

The School expects all Governors and Staff to carry out their duties in accordance with appropriate legal requirements, internal codes of practice and policies, rules and regulations and to act at all times with honesty and probity in the discharge of their duties. The School has a number of documented controls to ensure proper administration and prevent and detect fraud and corruption.

The School also recognizes the importance of the role of others in alerting them to areas where there is suspicion of fraud. How to report a suspected fraud is outlined in section 4. The areas that are most likely, on the basis of experience in Local Government, to be subject to attempted fraud are outlined in Section 5. Definitions of key terms are given in Section 6.

The School also expects that all outside individuals and organizations, including suppliers, contracting partners and claimants will act toward it with honesty and integrity.

2. The Principal Roles

2.1 Staff and Governors

To the public the School can be judged by the conduct of its Staff and Governors. The School has adopted the following measures to demonstrate its commitment:

- All Staff and Governors are made aware of and commit to both the School's Conduct for Employees;
- A requirement for all Staff and Governors to declare all prejudicial and personal interests and not contribute to business related to those interests;
- All Staff and Governors are made aware of the rules relating to the acceptance of gifts and hospitality;
- The School operates clear recruitment policies and procedures.

Staff and Governors also have a duty to report another member of staff or governor whose conduct is reasonably believed to represent a failure to comply with the above.

2.2 Headteacher

The Headteacher has a responsibility for ensuring that internal controls will ensure proper administration and safeguard the resources of the School.

It the responsibility of the Headteacher to ensure internal controls will prevent and detect any frauds promptly. This includes:

- Proper financial systems and operating procedures
- Production of effective management and financial information;
- Annual confirmation to Governors that the School meets the requirements of the Academies Financial Handbook and Funding Agreement

2.3 Audit

The School's appointed external auditors will conduct an annual audit with a clear remit to undertake work to prevent and detect potentially fraudulent acts. This work concentrates on areas of highest risk.

The auditor will support Governors by:

- Investigating potential fraud;
- Establishing the extent of any fraud;
- Correcting accounting records if necessary;
- Recommending improvements in internal control;
- Advising on action to take to resolve any matter arising.

3. The Principal Anti-Fraud Measures

3.1 The School has taken a number of measures that should prevent or detect any attempted or actual fraud. No system of control can prevent all cases, and the School must minimize the risks to which it is exposed by:

- Regularly reviewing and improving key internal control systems;
- Regularly reviewing measures to minimize the risk of fraud;
- Involving staff in such reviews;
- Adopting formal procedures to investigate fraud when it is suspected and where detected, strengthen controls to prevent reoccurrence;
- Providing mechanisms for employees to voice their genuine concerns;
- Referring cases of suspected financial irregularity to the attention of the Police and the EFA;
- Working closely with the Police and the other appropriate agencies to combat fraud.

3.2 The School has corporate standards that should ensure proper administration. These include:

- Adherence to the Academies Handbook and Funding Agreement;
- Regular review of all external School contracts;
- Codes of Conduct for Governors and Staff;
- Procedures to implement new legislation correctly;
- Clearly defined roles for all governor committees;
- Clear roles and responsibilities for Governors;
- Effective training for all Staff and Governors;
- Effective Disciplinary Procedures;
- Effective Complaints Procedures.

3.3 These measures, and others, provide a framework supported by detailed procedure manuals for all key functions of the School. Other key principal internal controls include:

- Adequate segregation of duties;
- Proper authorization procedures;
- Clear audit trail for all transactions;
- Independent monitoring and checking;
- Training of employees in their duties;
- Appropriate supervision;
- Effective management structures and organization;
- Physical controls over highly portable assets;
- Effective IT and other security measures;
- A proper accounting and budgetary control system;
- Effective Internal Audit review systems.

Responsibility for effective internal control procedures rests with the Headteacher as Accounting Officer and involves every member of staff and the governing body.

4. Reporting a suspected Fraud or suspicion of Corrupt practice

4.1 Response to Alleged Frauds

The School requires that suspected fraud and other irregularities are referred to the Headteacher, unless this individual is involved in the irregularity in which case the Chair of Governors should be informed.

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 the School's Equal Opportunities Policy.

Steps that would normally be taken are:

- If an employee suspects a fraud has occurred (or is likely to occur) they should report this to their Line Manager who must inform the Headteacher, unless the suspicion relates to the Line Manager. In this instance, or if the suspicion relates to the Headteacher, the member of staff should report directly to the Headteacher or to the Chair of Governors as appropriate.

- The Headteacher will inform Chair of Governors unless the suspicion relates to the Chair of Governors in which case the Headteacher will contact the Head of the Local Authority without consultation with the Chair of Governors.

- If an employee suspects a fraud has occurred (or is likely to) and believes that their Line Manager, Headteacher and Chair of Governors may be involved, then they can report any concerns direct to the Head of Internal Audit at the Local Authority.

- If suspicions stem from an Internal Audit assignment, the Head of Internal Audit will inform the Headteacher or the Chair of Governors.

- Members of the public are positively encouraged to report any concerns, either to the Headteacher, Chair of Governors, the Director of Finance and Resources at the Local Authority, Head of Internal Audit, the Council's External Auditor, or via the Complaints Procedure.

- The Director of Finance and Resources will decide on the level of any investigation. If necessary the Director of Finances and Resources will involve the Chief Executive Officer and the Solicitor to the Council. The Internal Audit Service will carry out any investigation, reporting to the Director of Finance and Resources.

- If investigations indicate a criminal offence may have occurred, the Director of Finance and Resources will decide, in consultation with the Chief Executive Officer and Solicitor to the Council, to handle the matter according to the School's Disciplinary Procedures and involve the Police.

- Recommendations to improve controls and prevent any reoccurrence will be made by Internal Audit. The Headteacher and Chair of Governors, in consultation with the Director of Finance and Resources, will decide on the implementation of the recommendations.

4.2 Reporting Suspicions

4.2.1 General

Staff are vital to the successful implementation of measures against fraud. The School considers that staff have a duty to report any legitimate concerns they may have and must do so as outlined above.

If it is subsequently established that a member of staff knowingly withholds information of a concern or allegation, this will be dealt with as a disciplinary matter in itself.

The Public Interest Disclosure Act 1998 (a copy of which can be found at www.opsi.gov.uk) provides employees with statutory protection when disclosing such information.

Individuals are requested where possible to raise their concerns in writing, setting out the background and giving names, dates and places and reasons for bringing the matter to the attention of the School.

If an individual feels unable to put their concern in writing, an arrangement can be made to meet with an appropriate officer to discuss their concerns.

4.2.2 Confidentiality and Safeguards

The School recognizes 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 School will not tolerate harassment or victimization and will do what it lawfully can to protect an individual when a concern is raised in good faith.

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.

Confidentiality

All concerns will be treated in the strictest confidence. The School will do its best to protect the identity of individuals who raise concerns and do not want their name to be revealed. However, it must be appreciated that during an investigation, a statement may be required as part of the evidence gathering process, particularly if the Police or External Auditors become involved. In order to take effective action, the School will need proper evidence for submission to the Courts or to a tribunal for examination.

This Policy statement encourages individuals to put a name to allegations whenever possible, as concerns expressed anonymously are much less powerful. Anonymous allegations will be considered at the discretion of the School in the light of the

- seriousness of the issues raised;
- credibility of the concern;
- likelihood of confirming the allegation from other sources.

Whilst the School will always do its best to protect individuals, it is more difficult to protect an individual from harassment, intimidation or other detrimental conduct where an allegation or disclosure is made anonymously.

Safeguards

There is a need to ensure that the process is not misused. Therefore, any abuse, such as raising malicious allegations will also be dealt with as a disciplinary matter. All such reports must be genuine and honest and uphold the principle of integrity.

This should not deter employees from raising legitimate and genuine concerns, (even if subsequently unfounded but made with good intent) and in so doing they will be supported in every possible way.

All genuine concerns reported will be treated in confidence and fully investigated. If a suspicion is reported and results in a prosecution or disciplinary hearing, a member of staff's involvement in this process as a witness may be necessary, unless other substantial reliable evidence is available.

The School accepts that the person reporting the suspicion needs to be assured that the matter is being properly addressed. Therefore, where possible, and subject to legal constraints (including the Freedom of Information Act and the Data Protection Act) feedback regarding the outcome of the investigation will be provided.

Staff and Governors must also report other abuses which may be of concern including unethical behaviour, falsification of records, sexual discrimination or harassment, abuse of drugs or alcohol, bullying and non compliance with Health and Safety policies.

5. Key Risk Areas

The following are key risk areas to be reviewed by the School as part of its Anti- Fraud and Corruption Policy:

- Payroll procedures
- Computer Fraud/unauthorized access
- Contracting and Contract Payments
- Travelling, Subsistence and other expense claims
- Cash Handling & Cash Collection Procedures
- Assets
- Gifts and Hospitality
- Loans and Investments
- Creditor Payments
- Grants.

6. Definitions

Theft

Theft is 'the dishonest taking of property belonging to another person with the intention of permanently depriving the person of its possession'.

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 intentional deceit and for this reason it cannot include negligence or accidental error.

Fraud may involve:

- Falsification or alteration of accounting records or other documents;
- Suppression or omission of the effects of transactions from records or documents;
- Recording transactions which have no substance;
- Willful misrepresentation of transactions or of the School's state of affairs.

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 St Cyprian's Primary Academy, its Staff or Governors'. Main areas of activity which are susceptible to corruption may include:

- Contracts

- Asset disposal
- Planning consents and licences.

It is the duty of the School and its Staff and Governors to take reasonable steps to limit the possibility or corrupt practices.

It is the responsibility of Internal Audit to review the adequacy of the measures adopted by the School, to test compliance and to draw attention to any weaknesses or omissions.

7. Review

The Anti-Fraud and Corruption Policy policy forms part of the School's anti-fraud and corruption framework. It is to be considered alongside other policies and guidance including the School's Whistleblowing policy, ICT Acceptable Use policy and the Code of Conduct/staff handbook.

This policy will be subject to annual review to ensure that the arrangements are fair, monitored and updated to keep pace with future developments in preventative, deterrent and detection techniques.

8. Related policies and procedures

Whistleblowing policy
Anti-corruption & Bribery policy