

Anti-Fraud and Corruption Policy

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Introduction

Staff and Governors are expected to act with integrity, honesty and openness and work to the highest standards of conduct at all times.

Fraud can happen anywhere. Prevention is the most effective way to address fraud and corruption.

Fraud against the School harms the students, families and taxpayers of Bristol and for that reason, fraud, bribery and corruption will not be tolerated and all such occurrences will be investigated. Individuals either working for, or associated with, the school have a duty to report any irregularities or suspected irregularities.

This Anti-Fraud and Corruption Policy forms part of the governance arrangements of Briarwood School and outlines our commitment to creating an anti-fraud culture and maintaining high ethical standards in our administration of public funds.

Aims

Briarwood School:

- supports Bristol City Council's aim of creating a strong culture where fraud, bribery and corruption are treated as unacceptable.
- will ensure that staff and governors are aware of and manage the fraud risks in their service area.
- will ensure there are adequate internal control for managing fraud risk and preventing fraud, theft, bribery and corruption.
- will proactively manage possible or perceived conflicts of interest and maintain up-to-date registers of interests and gifts and hospitality.
- will support the Bristol City Council Internal Audit team and their fraud investigation and counter-fraud work.

Definitions

Fraud is a criminal offence, which is defined by the Fraud Act 2006 as:

- deceiving through false representation.
- failing to disclose information where there is a legal duty to do so.
- abusing a position of trust

Corruption is the offering, giving, soliciting or accepting of any inducement or reward which may influence the actions taken by the school, its members or officers.

Theft is dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

Bribery is defined by the Bribery Act 2010 as inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages.

Purpose

The purpose of this policy is to set out clearly:

- The School's commitment and approach to tackling fraud and corruption.
- The responsibilities of all staff and governors to report any suspicions of fraud and corruption.
- The importance of our community, partners, and contractors in tackling fraud and corruption.

This policy guidance complies with:

- Principles of honesty, integrity and transparency and acting in the best interests of students and the School
- Briarwood's Code of Conduct for staff and governors
- Briarwood's Finance policy
- Briarwood's Whistleblowing policy
- Briarwood's Declaration of Interests policy
- Briarwood's Gifts, Hospitality and Anti-Bribery policy
- Bristol City Council's Fraud, Bribery and Corruption Policy and Strategy, 2022
- Bristol City Council's Financial Regulations for Schools with Delegated Budgets, 2024
- The Bribery Act 2010
- The Fraud Act 2006
- DfE (2025) 'Schools financial value standard (SFVS) and assurance statement'

This policy forms part of Briarwood's governance arrangements preventing conflicts of interest, bribery, fraud and corruption.

Roles and responsibilities

The Governing Body & Executive Headteacher must:

- Support and promote a strong culture where fraud, bribery and corruption are treated as unacceptable and colleagues feel able to report any concerns.
- Be aware of and manage fraud risks, ensuring adequate internal controls are in place and effective.
- Consider the risk of fraud or corruption in relation to any new initiative or process.
- Manage possible or perceived conflicts of interest, including maintaining a register of interests and gifts and hospitality.
- Provide anti-fraud and corruption training at induction for all staff and governors and more detailed training for all budget holders and staff with responsibilities for financial decisions and or transactions.
- Inform the Council's Internal Audit of any cases of suspected fraud and investigate all allegations of fraud and corruption fairly, undertaking disciplinary processes as necessary and working with other agencies as needed.
- Advise the Council's Internal Audit team of the outcome of any cases of suspected fraud investigated by the school.
- Take appropriate action to prevent further loss where fraud or other losses have taken place, also securing records and documentation against removal or alteration.
- Review and approve this policy annually.

The Head of Operations must:

- Complete the local authority's Fraud Risk Assessment at least annually, implementing recommendations and best practice updates as needed.

- Complete the School's Financial Value Standard self-assessment annually, implementing recommendations and best practice updates as needed.
- Undertake audit checks of HR systems, ICT use and permissions and financial processes and transactions to ensure internal controls are adequate and fraud risk is reduced as far as is practical.
- Implement anti-fraud recommendations from Bristol City Council including their Internal Audit and Counter Fraud teams.
- Seek to recover losses incurred through fraud.

All staff and governors must:

- Be aware of the possibility that fraud, bribery, corruption and theft may exist in the workplace (please see Appendix 1: indicators of potential fraud).
- Be aware that fraud, bribery, corruption, theft and the failure to disclose knowledge or suspicion of money laundering will be regarded as gross misconduct.
- Read this policy and confirm their understanding of the content via the sign-off process via National College.
- Complete anti-fraud and corruption training at induction and, periodically, as requested.
- Report any suspected fraud against the school including where one or more of the following have occurred or may be likely to occur:
 - a criminal offence
 - a failure to comply with a statutory or legal obligation
 - improper or unauthorised use of public or other official funds, or assets
- Maintain high standards of propriety, integrity and accountability in all areas of their work for the school.
- Avoid situations where there is a potential for a conflict of interest and declaring these interests and conflicts as and when they arise.
- Refuse any inappropriate offers of gifts and hospitality and record both those offers and accepted gifts and hospitality on the school's Gifts and Hospitality register.
- Comply with all relevant school policies including the Code of Conduct, Whistleblowing policy and Gifts, Hospitality and Anti-Bribery policy.

The school understands that the decision to report a concern around theft, fraud, bribery or corruption can be a difficult one to make. Victimisation or harassment of anyone who has made a report will never be tolerated.

Where possible, the identity of the person who made the report will be kept confidential and their identity will only be shared on a need-to-know basis.

Reporting concerns internally

If fraud, bribery or corruption is suspected, it should be reported without delay to the Chair of Governors: Chair of Governors Briarwood Special chairBriarwoodSP@bristol-schools.uk Please see *Appendix 2: fraud reporting form*.

If this is not appropriate, a report should be made to Bristol City Council's Director of Education and Skills. This is directly in line with Bristol City Council's requirements under Section 2.5 of their Fraud, Bribery and Corruption Policy and Strategy.

All allegations will be taken seriously and where there is evidence which supports the allegation, this will be fully investigated. Concerns around fraud, bribery and corruption will be reported to Bristol City

Council. Police will be involved where appropriate. Disciplinary, civil and criminal sanctions will be used, where appropriate, in order to deter future fraud and to recover losses.

Reporting concerns externally

If a member of staff believes they should report a concern directly to the Local Authority, fraud can be reported using Bristol City Council's:

- 24-hour Fraud Hotline: 0117 9222470
- web referral service: <https://digital.bristol.gov.uk/contact/report-fraud>
- email: internal.audit@bristol.gov.uk

The Local Authority's investigation process will follow the procedure set out in Internal Audit's Investigation Protocol. Bristol City Council's Internal Audit team may investigate any fraud, bribery or corruption in accordance with their rights under the *Accounts and Audit Regulations (England) act (2015)*, to access all necessary documents, records, information and explanations from any member of staff. The Internal Audit team will follow the Investigations Protocol published on the council's website.

Appendices, references and links

Appendix 1: indicators of potential fraud

Indicators of potential fraud

This list is not exhaustive and is a guide only. Due to the nature of fraud, indicators may not be exclusive to just one area.

Personal motives for fraud

- Personnel believe they receive inadequate compensation and/or rewards, e.g. remuneration, recognition, job security, holidays or promotions.
- Expensive lifestyle, e.g. luxury cars and holidays.
- Personal problems, e.g. gambling, alcohol, drugs or debt.
- Unusually high degree of competition or peer pressure.
- Related party transactions.
- Conflicts of interest.
- Disgruntled employees, e.g. being recently demoted or reprimanded.
- Recent failure associated with specific individual.
- Personal animosity or professional jealousy.

Organisational motives for fraud

- Organisation experiencing financial difficulty.
- Commercial arm experiencing financial difficulty.
- Tight or unusually tight time deadlines to achieve level of outputs.
- Organisational governance lacks clarity, direction or substance.
- Organisation closely identified with, or dominated by, one individual.
- Organisation under pressure to show results, e.g. budgetary matters or exam results.
- Organisation recently suffered disappointment or the consequences of bad decisions.
- Organisation wants to expand its scope or obtain additional funding.
- Funding award or contract for services is up for renewal or continuation.
- Organisation due for a site visit by auditors, Ofsted or others.
- Organisation has a for-profit component.
- Organisation recently affected by new and/or changing conditions, e.g. regulatory, economic or environmental.
- Organisation faces pressure to use or lose funds to sustain future funding levels.
- Record of previous failure(s) by one or more organisational areas, associated business or key personnel.
- Sudden change in organisation practice or pattern of behaviour.

Weakness in internal controls

- There is a general lack of transparency about how the organisation works, and its procedures and controls.
- Management demonstrates a lack of attention to ethical values – including a lack of communication regarding the importance of integrity and ethics, a lack of concern about the presence of temptations and inducements to commit fraud, a lack of concern regarding instances of fraud, and no clear fraud response plan or investigation policy.

- Management fails to specify and/or require appropriate levels of qualifications, experience or competence for employees.
- Management displays a penchant for taking risks.
- Lack of an appropriate organisational and governance structures with defined lines of authority and reporting responsibilities.
- Organisation lacks policies and communication relating to individual accountability and best practice, e.g. relating to procurement, expenses, use of alcohol and declarations of interest.
- Lack of HR policies and recruitment practices.
- Organisation lacks personnel performance appraisal measures or practices.
- Management displays a lack of commitment towards the identification and management of risks relevant to the preparation of financial statements.
- There is inadequate comparison of budgets with actual performance and costs, forecasts and prior performance – there is also no regular reconciliation of control records and a lack of proper reporting to the governing board.
- Management of information systems is inadequate, e.g. no policy on ICT security, computer use, verification of data accuracy, or completeness or authorisation of transactions.
- There's insufficient physical security over facilities, assets, records, computers, data & cash.
- Failure to compare existing assets with related records at reasonable intervals.
- There is inadequate or inappropriate segregation of duties regarding initiation, authorisation, recording transactions, maintaining custody of assets and alike.
- Accounting systems are inadequate, i.e. they have an ineffective method for identifying and recording transactions, no tracking of time periods during which transactions occur, insufficient description of transactions and to which account they should be allocated to, no easy way to know the status of funds on a timely basis, and no adequate procedure to prevent duplicate payments or missing payment dates.
- Purchasing systems and/or procedures are inadequate, e.g. poor or incomplete documentation to support procedure, purchase, payment or receipt of goods or services.
- Subcontractor records and/or systems reflect inadequate internal controls.
- There is a lack of internal, ongoing monitoring of controls which are in place and/or failure to take any necessary corrective actions.
- Management is unaware of or displays a lack of concern regarding applicable laws, e.g. Companies Act 2006, Charities Act 2011.
- Specific problems and/or reportable conditions identified by prior audits or other means of oversight have not been corrected.
- No mechanism exists to inform management, the council or governors of possible fraud.
- General lack of management oversight.

Transactional indicators

- Related party transactions with inadequate, inaccurate or incomplete documentation or internal controls.
- Not-for-profit entity has for-profit counterpart with linked infrastructure, e.g. shared board of trustees, governors or other shared functions and personnel.
- Specific transactions that typically receive minimal oversight.
- Previous audits with findings of questioned costs, evidence of non-compliance with applicable laws or regulations, weak internal controls or an inadequate management response to any of these issues.
- Transactions and/or accounts which are difficult to audit and/or subject to management judgement and estimates.

- Multiple sources of funding with inadequate, incomplete or poor tracking, failure to segregate funds, or existence of pooled funds.
- Unusual, complex or new transactions, particularly if they occur at year end or the end of the reporting period.
- Transactions and accounts operating under time constraints.
- Cost sharing, matching or leveraging arrangements where industry money or another donation has been put into a foundation without adequate controls to determine if money or equipment has been spent/used and whether it has gone to allowable costs and at appropriate and accurate valuations.
- Outside entity provided limited access to documentation.
- Travel accounts with inadequate, inaccurate or incomplete documentation or poor internal controls, variances between budgeted amounts and actual costs, claims in excess of actual expenses, reimbursement for personal expenses, claims for non-existent travel, or collecting duplicate payments.
- Credit card accounts with inadequate, inaccurate or incomplete documentation or internal controls such as appropriate authorisation and review.
- Accounts in which activities, transactions or events involve handling of cash or wire transfers.
- Presence of high cash deposits maintained with banks.
- Assets which are of a nature easily converted to cash (e.g. small size, high value, high marketability or lack of ownership identification) or easily diverted to personal use (e.g. cars or houses).
- Accounts with large or frequent shifting of budgeted costs from one cost centre to another without adequate justification.
- Payroll (including fringe benefits) system has inadequate controls to prevent an individual being paid twice or paid for non-delivery or non-existence.
- Payroll (including fringe benefits) system is outsourced but there is poor oversight of starters, leavers and payments.
- Consultant and subcontract agreements which are vague regarding the work, time period covered, rate of pay or product expected.
- There is a lack of proof that a product or service was delivered by a consultant or subcontractor.
- Sudden and/or rapid growth of newly contracted or existing education providers, e.g. significant increase in pupil numbers for newly contracted providers.

Methods used to commit and/or conceal fraud

Employee indicators such as:

- Eagerness to work unusual hours including access to or use of computers at unusual hours.
- Reluctance to take leave or seek support.
- Insistence on doing their job alone.
- Refusal of promotion or reluctance to change their job.

Auditor/employee issues such as:

- Refusal or reluctance to provide information or hand over documents.
- Unreasonable explanations.
- Annoyance or aggressive responses to questions or requests to deter auditors.
- Trying to control the audit process.
- Auditee/employee blames a mistake on a lack of experience with financial requirements or regulations governing funding.

- Promises of cooperation followed by subsequent excuses to limit or truncate cooperation.
- Subtle resistance.
- Answering a question that was not asked.
- Offering more information than asked.
- Providing a lot of information in some areas and little to none in others.
- Explaining a problem by saying “we’ve always done it that way” or “someone from the government told us to do it that way”.
- A tendency to avoid personal responsibility, e.g. overuse of “we” and “our” rather than “I”.
- Blaming someone else.
- Unreasonable levels of forgetfulness.
- Trying to rush the audit process.
- Uncharacteristic willingness to settle questioned costs in an attempt to deter further investigation or analysis.

General indicators such as:

- A general lack of transparency about how the organisation works, its procedures & controls.
- Fabricated explanations to support inability or unwillingness to evidence transactions or assets, such as stated loss of electronic data or theft of business records.

Record keeping and banking

- Documents that are missing, copied, written in pencil, altered, or that contain false signatures, the incorrect signature or no authorisation where it would be expected.
- Deviation from standard procedures, e.g. all files but one handled in a particular way.
- Excessive and/or poorly evidenced journal entries and unable to provide an explanation for journal entries.
- Transfer to or via any type of holding or suspension account.
- Inter-fund company loads to other linked organisations.
- Records maintained are inadequate, not updated or not reconciled.
- Use of several different banks or frequent bank changes.
- Use of several different bank accounts.
- Failure to disclose unusual accounting practices or transactions.
- Unusual accounting practices or transactions, including:
 - Uncharacteristic willingness to settle questioned costs.
 - Non-serial-numbered transactions or out-of-sequence invoices or other documents.
 - Creation of fictitious accounts, transactions, employees or charges.
 - Writing large cheques to cash or repeatedly to an individual.
 - Excessive or large cash transactions.
 - Payroll cheques with unusual or questionable endorsements.
 - Payees with similar names or addresses.
 - Non-payroll cheques written to an employee.
- Defining delivery needs in ways that can only be met by one source or individual.
- Continued reliance on person or entity despite poor performance.
- Treating non-business and/or personal goods or services as business transactions in financial records.
- Misuse of a director’s loan account facility, e.g. deliberate miscoding of transactions in a director’s loan account to gain personal advantage.

- Materials goods and/or services fictitiously and erroneously reported as purchased, and evidence has been fabricated to support the claim. This could potentially be evidenced by:
 - Repeated purchases of the same items.
 - Identical items purchased in different quantities within a short time period.
 - Invoices and statements used to evidence purchase facilitating duplicate transactions or payments.
 - Anomalies in the format of purchase invoices.
 - Goods or equipment are not used as promised, or they do not work or exist.
- Legitimate business assets put to non-business or private use.

Appendix 2: fraud reporting form

Fraud reporting form

If you have any concerns over fraud, corruption or bribery at the school, please contact the Chair of on Governors on chairBriarwoodSP@bristol-schools.uk

Alternatively, you may wish to complete this form and send it to Chair of Governors, Briarwood School, Briar Way, Fishponds, Bristol, BS16 4EA. Mark the envelope 'Private and Confidential'.

All information is treated in strict confidence.

If you wish to remain anonymous, please leave the 'Your details' fields blank.

Your details

Name	
Address	
Contact number	

Details of the suspected fraud, corruption or bribery

Name of the person(s) you suspect to be involved in fraud, corruption or bribery	
Department and job title (if known)	

Please use the space below to provide details of your suspicions. Please provide as much detail as possible including dates, times, locations, conversations and the names of any other parties involved. The more information and evidence you can provide, the better the chances of the issue being successfully resolved. If necessary, continue overleaf and attach any additional evidence you may have.

Links with other policies & documents

- Briarwood School Code of Conduct
- Briarwood School Whistleblowing policy and procedure
- Briarwood School Gifts, Hospitality and Anti-Bribery policy
- Briarwood School Governors & Staff Declaration of Interests register
- Briarwood School Register of Governors & Staff Interests summary
- Briarwood School Register of Gifts and Hospitality

References

Department for Education: The constitution of governing bodies of maintained schools, 2017
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/640562/The_constitution_of_governing_bodies_of_maintained_schools_2017.pdf

Bristol City Council – Financial Regulations for Schools with Delegated Budgets (April 2024)

Bristol.gov.uk - Reporting fraud
<https://www.bristol.gov.uk/contact/reporting-fraud>