



# Anti-Fraud, Bribery and Corruption Policy

Approved: Summer 2021

Date of Next Review: Summer 2023

## Equality Impact Assessment - Policy Review

In reviewing this policy, we have tried to make a positive impact on equality by considering and reducing or removing inequalities and barriers which already existed. We have ensured that this policy does not impact negatively on the dimensions of equality.

## Policy Summary

The Roseland Multi Academy Trust (“**Trust**”) has a zero tolerance policy towards fraud, bribery and corruption. It will always seek to take disciplinary and/or legal action against those found to have perpetrated fraud, bribery or corruption.

The Trust is committed to developing and maintaining systems that will prevent occurrences of fraud, bribery and corruption and keep the opportunities to commit such offences to a minimum.

The Trust will assess the risks of fraud, bribery and corruption across the Trust and implement processes and controls to minimise these risks. These processes will be reviewed regularly to ensure efficacy.

The Trust requires all staff to immediately report any incidents or suspicions of fraud, bribery and corruption to an appropriate person as set out in section 17. Any persons reporting such incident or suspicion in good faith will not be penalised for doing so.

The Trust will take all reports of fraud, bribery or corruption seriously, and investigate proportionately and appropriately as set out in the Fraud, Bribery and Corruption Response Plan (annexed at Schedule 1).

**The Trust requires all of its employees, those representing the Trust and anyone conducting business on behalf of the Trust, including but not exclusive of, contractors, suppliers, customers and partners, to act in accordance with this policy.**

## Introduction

1. The Roseland Multi Academy Trust (“**The Trust**”) complies with applicable legislation, including the Fraud Act 2006, the Bribery Act 2010, and with other regulatory requirements and applicable guidance including Managing Public Money. Its Trustees are required under charity law to safeguard the assets of the charity.
2. The Trust is committed to conducting business fairly, openly and honestly and in accordance with the highest ethical and legal standards.

## Purpose

3. The purpose of this policy is to set out the Trust’s stance on fraud, bribery and corruption and its approach to preventing, detecting, reporting and investigating fraud, bribery and corruption.

## Scope

4. This policy applies to the Trust, including its individual academies, the Board of Trustees, all Members and all separate legal entities owned and controlled by the Trust.
5. This policy is applicable to, and must be followed by, all staff including consultants and contractors. Failure to comply could result in disciplinary action, including dismissal.
6. The Trust requires all of its employees, those representing the Trust and anyone conducting business on behalf of the Trust, including but not exclusive of, contractors, suppliers, customers and partners, to act in accordance with this policy.

## **Policy Statement**

7. The Trust has a 'zero tolerance' policy towards fraud, bribery and corruption. This means that the Trust:
  - a) does not accept any level of fraud, bribery or corruption within the organisation or by any other individual or organisation involved in business with, or representing the Trust; and
  - b) will always seek to take disciplinary and/or legal action against those found to have perpetrated, be involved in, or assisted with fraudulent or other improper activities in any of its operations.
8. The Trust is committed to developing and maintaining systems that will prevent occurrences of fraud, bribery and corruption and keep the opportunities to commit such offences to a minimum.
9. The Trust requires all staff to act honestly and with integrity at all times and to safeguard the resources for which they are responsible.

## **Risk and internal control systems**

10. The Trust will seek to assess the nature and extent of its exposure to the risks of internal and external fraud, bribery and corruption. It will regularly review these risks, using information on actual or suspected instances of fraud, bribery and corruption to inform its review.
11. The Trust will seek to put in place efficient and effective systems, procedures and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, bribery and corruption; and reduce the risks to an acceptable level.
12. The Trust will seek to equip its staff with the skills, knowledge and expertise to manage its fraud risk effectively. It will provide adequate training to make staff aware of the risks of fraud, bribery and corruption, and of their responsibilities in preventing, detecting, and reporting it.
13. The Trust will make all those receiving Trust funds or representing the Trust, including its suppliers, partners, contractors and agents aware of this policy.
14. The Trust will work with relevant stakeholders, including comparable organisations, relevant regulators and government organizations to tackle fraud.
15. The Trust will regularly review and evaluate the effectiveness of its systems, procedures and internal controls for managing the risk of fraud. It will do this through risk management and assurance processes and audit arrangements.

## **Reporting – internal**

16. All staff must immediately report any suspected or actual instances of fraud, bribery or corruption. This includes offers to pay bribes, solicitation of bribes and demands to make facilitation payments. Failure to report could result in disciplinary action.
17. Reports in the first instance should be made to the Chief Financial Officer or the Chief Executive Officer. If staff are not comfortable reporting their concerns to these people, then any concerns should be raised with a member of the Board of Trustees.

18. The Trust also requires all those receiving Trust funds or representing the Trust, including its suppliers, partners, contractors and agents, to report to any suspected or actual instances of fraud, bribery or corruption involving Trust assets or staff. Reports should be made to the Chief Financial Officer, the Chief Executive Officer or the Chair of Trustees.
19. The Trust will not penalise anyone for raising a concern in good faith, even if it turns out to be unfounded. Any member of staff who harasses or victimises someone for raising a concern in good faith will themselves be subject to disciplinary action.
20. The Trust will maintain a system for recording: all reports of actual or suspected fraud, bribery and corruption; the action taken; and the outcome of any investigation. It will use this information to inform its review of the risks and the effectiveness of its controls.

### **Reporting – external**

21. The Trust will fully meet its obligations to report fraud, bribery and corruption to third parties. The Fraud, Bribery and Corruption Response Plan (Schedule 1) sets out: the parties that suspected or actual fraud, bribery or corruption must be reported to; the nature and timing of the disclosure required; and who is responsible for making the report.

### **Investigation**

22. The Trust will take all reports of actual or suspected fraud, bribery and corruption seriously, and investigate proportionately and appropriately as set out in this policy and the Fraud, Bribery and Corruption Response Plan.
23. The Fraud, Bribery and Corruption Response Plan sets out responsibilities for investigating fraud, bribery and corruption, the procedures for investigating, action to be taken and external reporting.
24. The Trust will always seek to take disciplinary and/or legal action against those found to have perpetrated or assisted with fraudulent or other improper activities in any of its operations. For staff, this may include dismissal. It will also seek to recover any assets lost through fraud.

### **Approval of losses**

25. All losses as the result of fraud must be recorded on the loss register and approved in compliance with the Trust's Scheme of Delegation.

### **Specific risk mitigation measures**

26. To manage the exposure to bribery and corruption, all gifts and hospitality received by staff and given to Public Officials must be approved in line with the delegated authorities and recorded on the Gifts and Hospitality Register.
27. Conflicts of interest are known to increase the risk of fraud. Therefore, all staff who have an interest in an actual or potential supplier (whether personally, or through family members, close friends or associates) must report that conflict of interest to the Trust's Chief Financial Officer.

## Responsibilities

28. The Trust's Chief Financial Officer is responsible for creating and implementing the Trust's anti-fraud, bribery and corruption strategy.
29. The Trust's Chief Financial Officer is responsible for recording all instances of actual or suspected fraud, bribery and corruption, ensuring that they are investigated proportionately and appropriately, and reported to external parties. They are also responsible for providing advice and training to staff on preventing, detecting and investigating fraud. This includes investigating cases where specialist input is required due to the complex nature of the case.
30. The Headteachers of the Trust's academies, the Chief Executive Officer and the Chair of Trustees are responsible for ensuring that their staff are aware of and support this policy and that all incidents of fraud, bribery or corruption are reported. They are also responsible for ensuring that all incidents of fraud, bribery or corruption in their country are managed and investigated in line with this policy.
31. Managers receiving reports of fraud, bribery and corruption are responsible for reporting them to the Chief Financial Officer, and agreeing with them how the case will be managed and who will be responsible for investigation.
32. All staff are responsible for complying with this policy.

## Definitions

33. **Fraud** is knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.
34. **Bribery** is giving or offering someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward someone for having already done so.
35. A **facilitation payment** is a type of bribe. An example is an unofficial payment or other advantage given to a public official to undertake or speed up the performance of their normal duties.
36. **Corruption** is the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behavior by those in positions of power, such as managers or government officials. It would include offering, giving and receiving bribes to influence the actions of someone in a position of power or influence, and the diversion of funds for private gain.
37. A **conflict of interest** is where an individual has private interests that may or actually do influence the decisions that they make as an employee or representative of an organisation.

## FURTHER GUIDANCE ON FRAUD

### Summary of legislation

The relevant legislation in the UK is The Fraud Act 2006.

The Fraud Act 2006 defines a general offence of fraud and sets out three ways by which fraud can be committed:

- fraud by false representation. A representation is false if it is untrue or misleading, and the person making it knows that it is, or might be, untrue or misleading;
- fraud by failing to disclose information;
- fraud by abuse of position. This applies to those occupying a position in which they are expected to safeguard, or not to act against, the financial interests of another person.

In each case, the offence is to act dishonestly with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

### **Examples of fraud relevant to the Trust:**

#### Procurement fraud:

- Staff colluding with suppliers and ordering and paying for goods or services that are not required and / or have not been delivered, or are charged at an excessive rate.
- Staff or third parties creating false invoices, receipts, purchase orders or supplier identities in order to obtain payment for goods and services that have not been supplied.
- Staff awarding a contract, or preferential terms, to a supplier in return for payments, personal discounts, commission or other benefits; or awarding a contract to a relative or other connected party.

#### Fraudulently altering documents or records:

- Staff issuing false receipts to customers in order to keep the funds paid for personal use.
- Staff or third parties altering vendor payment details to divert supplier payments to own bank account.
- Staff fraudulently altering exam papers or exam results, or releasing details of exam papers in return for a bribe or in order to favour a relative.
- Staff fraudulently altering accounting records.

#### Expenses fraud:

- Staff claiming expenses or allowances to which they are not entitled, including by falsifying receipts.
- Staff using Trust assets, such as mobile phones, for their own personal use.
- Staff or contractors falsifying travel and subsistence or other expense claims.

#### Fraud involving impersonation:

- Staff or third parties impersonating the Trust in order to extract fees for a service which the Trust does not provide, or does not charge for.
- Staff or third parties submitting false applications from real or fictional individuals or organisation for grants.

#### Payroll fraud:

- Staff creating non-existent employees for directing payments.
- Staff or temporary staff making false or inflated claims for overtime or flexible working.

## **FURTHER GUIDANCE ON BRIBERY**

### **Summary of legislation**

The relevant legislation in the UK is The Bribery Act 2010.

The Act makes it an offence to give or receive a bribe, ie. to:

- Offer, promise or give a financial or other advantage to another person with the intention of inducing them to perform their functions improperly, or to reward them for having done so.
- Request, agree to receive or accept a financial or other advantage as the reward for an improper function or activity.

It also makes it an offence to bribe a foreign public official. A foreign public official is someone elected or appointed to a legislative, administrative or judicial position in an overseas government or other public agency or organisation. It is an offence to offer such a person a financial or other advantage with the intention of influencing them in the performance of their official duties.

The Act also creates a corporate offence of failing to prevent bribery. This means that the Trust could be liable if someone offers a bribe on its behalf, including employees and third parties carrying out Trust business, such as partners and suppliers. The Act applies to UK organisations operating overseas, so the Trust could be prosecuted if any of its staff worldwide offer or solicit a bribe; this is why the policy applies globally.

### **Examples of bribes relevant to the Trust:**

Advantages that could be offered as part of a bribe:

- Cash, vouchers or other cash equivalents, or a “fee”.
- Gifts.
- Hospitality or entertainment (outside what would be modest and reasonable in the business context).
- The Trust paying travel and accommodation costs to a third party where this is not standard business practice (e.g. not expenses for staff or exam invigilators).
- Trust staff receiving travel or accommodation free of charge from a supplier
- Loans.
- Favourable business terms.
- Discount of services, or providing services free of charge (or ‘uninvoiced’)
- Provision of information that offers a business or personal advantage.

Offering or receiving one of the above advantages could count as a bribe if any of the following was offered or given in return:

- Award of contract to particular bidder.
- Performance of normal duties by a foreign public official.
- Altering exam paper or marks.
- Obtaining information that would put an individual or the Trust at an advantage, such as the content of exam papers, or information about a competitive tender.
- Any other preferential treatment influenced by the receipt of an advantage.

The following would not usually count as bribes:

- Payment of an official charge, such as a visa
- Normal hospitality provided in the course of business, such as provision or acceptance of a modest meal at a working event.

Whether a provision of a particular item or service counts as a bribe depends upon the context and level of hospitality (etc) offered. The Bribery Act is not intended to prohibit reasonable and proportionate hospitality or business expenditure. Genuine hospitality or similar business expenditure that is reasonable and proportionate, in line with normal Trust policy and practice. Judgement is required and the decision depends upon level of hospitality provided and the level of influence the person receiving it had on the business decision in question.

## **FURTHER GUIDANCE ON FACILITATION PAYMENTS**

A facilitation payment is making a payment or offering an advantage to a public official to undertake or speed up the performance of their normal duties. Facilitation payments are a form of bribe and are illegal under The Bribery Act 2010.

### **Examples of facilitation payments relevant to the Trust:**

- Making a payment to clear items through customs. These are not acceptable and must not be made.
- Offering a government minister exceptional hospitality (ie beyond a modest meal) whilst trying to obtain grant funding or other benefits.
- Trust staff being offered gifts, hospitality or accommodation (outside what would be modest and reasonable in the business context) in an effort to obtain favourable treatment by a supplier.

### **Exceptions**

The Bribery Act recognises that there are circumstances in which individuals are left with no alternative but to make payments in order to protect against loss of life, limb or liberty, and the common law defence of duress is likely to be available.

This might apply in particular to being asked to make a payment to pass through border controls. In these circumstances, staff should follow these steps:

1. If asked for a payment, refuse. If the official insists, ask them where the requirement for a fee is displayed, and also ask for a receipt.
2. If they continue to insist, without being able to provide evidence that the fee is legitimate, ask for a supervisor and inform them that you would be prosecuted if you make this payment.
3. The Bribery Act recognises that there are circumstances in which individuals are left with no alternative but to make payments in order to protect against loss of life, limb or liberty, and the common law defence of duress is likely to be available. If you feel that refusing to pay puts you at risk of loss of life, limb or liberty make the payment and report it to as soon as possible to the Trust's Chief Financial Officer. They will decide whether this should be reported to authorities. The fact that you have made it difficult for the official to obtain a bribe may deter them from asking others.



## Schedule 1

### Fraud, Bribery and Corruption Response Plan

#### Introduction

1. The Roseland Multi Academy Trust's ("the Trust") Anti-Fraud, Bribery and Corruption Policy makes it clear that the Trust is committed to developing and maintaining a zero tolerance approach to fraud, bribery and corruption both internally and externally. Where fraud, bribery or corruption is suspected the Trust will deal with the allegations seriously and proportionately in accordance with Trust procedures.
2. This Fraud, Bribery and Corruption Response Plan provides guidance to Trust employees and Trustees on the procedures that should be followed where an instance of fraud, bribery or corruption is suspected or discovered. It includes reporting requirements, responsibilities for actions and how allegations will be investigated. It should be read in conjunction with the Anti-Fraud, Bribery and Corruption Policy, and the Whistleblowing Policy.
3. This Fraud, Bribery and Corruption Response Plan sets out the Trust's approach to ensure:
  - Trustees and staff are aware of how to report any allegations of fraud, bribery or corruption;
  - there is a clear understanding of who will lead investigations and appropriate staff are informed and involved;
  - Information about the investigation is retained by officers involved in the case.
  - further losses of funds or assets where fraud may have occurred are prevented and the recovery of losses is maximised;
  - evidence is gathered to support an allegation and inform further action;
  - evidence necessary for possible disciplinary and criminal action is established and secured;
  - any adverse effects or publicity on the business of the Trust or any other partner organisations involved are minimised;
  - a review is undertaken of the reasons for the incident and action taken to improve control, strengthen procedures and prevent recurrence.
4. Under no circumstances should staff feel that they must tolerate the abuse of systems employed at the Trust by other staff members or outside persons in ways that may be classed as potentially fraudulent behaviour. Whilst total anonymity cannot be guaranteed, every effort will be made not to reveal your name. However, if criminal activity is found and the case is forwarded to the police, your identity may be needed at a later date. However, all persons implicated by an allegation must be informed of the circumstances and relevant evidence and allowed to comment as part of the investigation.
5. The Trust seeks to establish a flexible Fraud, Bribery and Corruption Response Plan to enable the approach to be varied in individual cases. Generally, the approach taken shall depend on the perceived risk to the Trust in a financial or reputational sense. This shall be judged individually for each case, based on the information available. The Anti-Fraud, Bribery and Corruption Policy allocates responsibility for investigating allegations of fraud, bribery and corruption, to the Chief Financial Officer in conjunction with the Chief Executive Officer and Chair of the Board of Trustees. In practice, investigations into the alleged actions of Trust staff will usually be conducted in conjunction with the HR Manager and, in more serious cases, they may agree the matter be referred directly to the Police.

## **Reporting Suspicions**

1. The procedures detailed below should be followed for all suspected cases of fraud, bribery and corruption involving Trust staff, its partners and suppliers. You may also come across instances where third parties are attempting to defraud or scam the Trust, for example submitting bogus invoices or changing bank details of suppliers. Any concerns such as these should be reported to the Chief Financial Officer who will investigate further and arrange for alerts to be circulated to relevant areas of the Trust.
2. Examples of fraud, bribery and corruption include, but are not limited to theft, financial irregularities, and misuse of Trust property, vehicles or equipment, misuse of Trust systems, conflicts of interest and supplier kickbacks.

## **Action by Employees**

1. You should raise your concerns or suspicions with the Chief Financial Officer or the Chief Executive Officer in the first instance. If you feel unable to approach the Chief Financial Officer or the Chief Executive Officer, you should report any concerns or suspicions of financial irregularity to the Chair of the Board of Trustees. Alternatively, you may choose to report your concerns or suspicions anonymously via the Trust's whistleblowing reporting procedures outlined in the Whistleblowing Policy. Whilst total anonymity cannot be guaranteed, every effort will be made not to reveal your name. However, if criminal activity is found and the case is forwarded to the police, your identity may be needed at a later date.
2. If you suspect a colleague is committing fraud, under no circumstances confront them with accusations of wrongdoing. This may allow the destruction of evidence and in extreme cases may expose you to physical danger. If your suspicions are mistaken, then workplace relationships may be poisoned irretrievably. The official investigators are best placed to interview suspects.
3. Once you have reported the incident, you may be contacted further by the investigation team as part of the ongoing investigation. You should provide them with as much information as possible to enable the investigation to be effectively progressed.

## **Action by Managers**

1. If you have reason to suspect fraud, bribery or corruption in your work area, or a concern has been reported to you by a member of your staff, you should do the following:
  - Listen to the concerns of your staff and treat every report seriously and sensitively. Reassure staff that their concerns will be taken seriously and passed on to the appropriate officer;
  - Obtain as much information as possible from the member of staff, including any notes or evidence to support the allegation. Do not interfere with this evidence and ensure it is kept securely;
  - Do not attempt to investigate the matter yourself or attempt to obtain any further evidence as this may compromise any internal audit, disciplinary or police investigation;
  - Report the matter immediately to the Chief Financial Officer or the Chief Executive Officer.

### **Action by Trustees**

1. If a Trustee has suspicions about fraud, bribery or corruption whether it be a fellow Trustee, Member or partner organisations of the Trust they should report this to the Chief Financial Officer or the Chief Executive Officer at the earliest opportunity.

### **Action by Members of the Public**

1. If a member of the public would like to raise a concern, they should follow the reporting procedure contained within the Trust's Whistleblowing Policy.

### **Malicious Allegations**

1. All employees and Trustees should be aware that malicious or vexatious allegations will not be tolerated and may be dealt with as a disciplinary matter.

### **Investigating Allegations of Fraud, Bribery or Corruption Preliminary Investigations (Fact Finding)**

1. In the event of any serious or immediate threat to the Trust's financial position, significant fraud, bribery or major accounting breakdown, the Chief Financial Officer must be immediately informed who will then notify the Chief Executive Officer and Chair of the Board of Trustees. If it is considered there are prima facie grounds for the concern or complaint involving the alleged misconduct of Trust staff, the Chief Financial Officer will inform the HR Manager and an investigation will be undertaken. If preliminary investigation shows the allegations to be groundless, the matter may then be dismissed and referred back to the;
  - Headteacher of the employee involved;
  - the Chair of the Board of Trustees if a Trustee or Member is involved, or
  - the HR Manager if a member of the Central Services Team is involved,to resolve.
2. The Chief Financial Officer will initiate the investigation and may seek assistance from HR and/or external legal advisors as appropriate. Once the preliminary investigation has been completed a report may be prepared by the Chief Financial Officer for the Board of Trustees. In more serious cases it may be necessary to prepare an interim report if immediate control measures are required.
3. The Chief Financial Officer will usually keep the Board of Trustees informed. If it appears that a criminal offence has occurred, the Chief Financial Officer and the Chief Executive Officer, in conjunction with the HR Manager, shall consider whether the matter should be referred to the Police.
4. Also note that under Article 33 of the General Data Protection Regulation in cases where the Fraud has included a personal data breach, the Trust has a duty to report the incident to the Information Commissioners Office in accordance with Article 55. This shall be carried out

without undue delay and, where feasible, not later than 72 hours after having become aware of the personal data breach. The investigation team should be aware of the need to ensure that other statutory requirements are adhered to in the process of obtaining evidence, particularly the need to obtain in advance a RIPA (Regulation of Investigatory Powers Act) authorisation, should it be necessary to obtain evidence through the process of surveillance.

5. Staff should note that failure to cooperate fully with an investigation may itself constitute grounds for disciplinary action.
6. In some instances, the investigations may require technical expertise that the investigation team does not possess. In these circumstances, the Chief Financial Officer will discuss with the Chief Executive Officer whether external specialists should be involved.

### **Interviewing Employees as part of a Preliminary Investigation**

1. During the course of the preliminary/fact finding investigation, it may be necessary to interview one or more employees. In these cases, the employee should be informed of the purpose of the meeting and that he/she may not refuse to attend without good reason. A refusal without good reason to answer questions relevant to the investigation may result in action being taken under the Trust's disciplinary procedure for potential gross misconduct.
2. All interviews of employees will be undertaken by two people from the investigation team. Normally, one person will ask the questions and the other will take contemporaneous notes. Once the notes have been typed up, a copy will be provided to the employee who will be invited to read them, make and initial any amendments and then sign the interview notes, accepting them as a correct record. It is good practice for the interviewer to counter-initial any amendments to confirm their acceptance. Should there be any disagreement, the interviewer will need to consider the materiality of the amendment and if significant, this should be brought out in the ensuing report,
3. The purpose of the preliminary interview will be to obtain information (fact-finding) and as such the employee will not be entitled to be accompanied. However, should they wish to have someone present, this will be at the discretion of the Investigation Team.
4. During the course of the interview, if an individual admits to a criminal offence or the interviewer believes that an admission of a criminal offence is imminent, the recommended practice is that the interview be suspended and the matter referred directly to the Police.

### **Interviewing Employees under the Trust's Formal Disciplinary Procedure**

1. If, following a preliminary investigation, there is evidence to indicate that fraud, bribery or corruption may have been committed by an employee, a formal investigation into the matter will be carried out in accordance with the Trust's disciplinary procedure.
2. If the matter has been referred to the police and/ or Action Fraud the Chief Financial Officer will consult with the police to determine whether the disciplinary process can proceed.
3. Official guidance does permit the continuation of an interview following admission of a criminal offence but only after issuing a formal caution. Under the Police and Criminal Evidence Act 1984 (PACE), the interviewee would be entitled to legal representation. In deciding whether to continue, the interviewer will need to consider the seriousness of the

case and the likelihood of it being referred for prosecution, bearing in mind the requirements of the Trust's Anti-Fraud, Bribery and Corruption policy with regard to prosecutions. If it is considered that seeking a prosecution would not be appropriate, the interview can continue without issuing a caution.

### **Reporting of an incidence of Fraud, Bribery and/or corruption**

1. Upon completion of the investigation and subject to the Trust's disciplinary procedures where relevant, where an incidence of fraud, bribery and/or corruption is found to have taken place, a report will be produced and issued to the Board of Trustees.
2. The report shall contain:
  - a description of the incident/issues alleged including an assessment of the value of any losses;
  - the people involved and the means by which the fraud was allowed to occur (highlighting any control and/or operating weaknesses within the systems)
  - all possible facts relating to the alleged fraud;
  - recommendations to improve/restore the controls and minimise the risk of a re-occurrence;
  - a conclusion on the way forward;
  - any other relevant material.
3. A report on the fraud shall be presented to the Internal and External Auditors, along with the findings of any investigations undertaken. An interim report may be presented if an Audit takes place during an ongoing investigation.

### **Recovery of Assets and/or Sanctions**

1. If it is determined on the basis of evidence that a fraud has taken place, unless a referral has been made earlier, the Chief Financial Officer will discuss the matter with the Chief Executive Officer and the Chair of the Board of Trustees and a decision taken as to whether to refer the matter to the Police.
2. In accordance with the Anti-Fraud, Bribery and Corruption Policy, if it is confirmed the Trust has suffered financial loss, attempts will be made to recover such losses from the perpetrator.

## Fraud Response Flow Chart

