

3.5. Other Irregularities	4
4. Who is responsible for carrying out this policy?	4
5. Legislation and statutory guidance	4
6. Deterrence	4
7. Prevention.....	4
7.1. Risks	4
7.2. Procedures/systems to deal with risks	5
7.3. Leadership.....	5
7.4. Employee Screening.....	5
7.5. The Role of Independent Review.....	5
8. Detection	6
8.1. Internal or External Audit Reviews	6
8.2. Reporting Suspected Fraud and Irregularity.....	6
8.3. Potentially Suspicious Behaviour	6
9. Response.....	6
9.1. Acting on the suspicions – what to do and not to do	6
9.2. Investigation of Suspected Fraud and Irregularity.....	7
9.3. Sanctions.....	9
9.4. Redress (Recovery of Losses).....	9
9.5. Notifying the ESFA and External Auditor	9
10. LwLAT Wellbeing Statement	10
11. Review of this Policy	10

1. Aims of this policy

- 1.1. The Trust is committed to ensuring that it demonstrates the highest standards of business conduct and that it maintains an honest and open environment within the Trust and its Academies. It is also committed to promoting an anti-fraud culture, the prevention and detection of fraud and irregularity and the investigation of any such cases. Any apparent fraud or financial irregularity will be investigated and appropriate disciplinary action will be taken where there is evidence of such. The recovery of money/assets from individuals found to be guilty of participating in fraudulent activity will be pursued (through formal criminal and civil action where appropriate). All staff have a duty to:

- 7.5.2. Members of the Internal Audit Team, with the requisite skills and expertise, may also provide advice on, lead or conduct special investigations into suspected fraud, irregularities, misconduct or alleged impropriety.

External Audit

- 7.5.3. The External Auditors provide independent oversight of the financial controls and activities within the Trust and its Academies as part of their work in auditing the yearend financial statements.

Education and Skills Funding Agency (ESFA)

- 7.5.4. The ESFA carry out periodic funding audits and financial management reviews. They also conduct or commission investigations into suspected fraud and irregularity and they publish reports on the outcome of such investigations.

8. Detection

8.1. Internal or External Audit Reviews

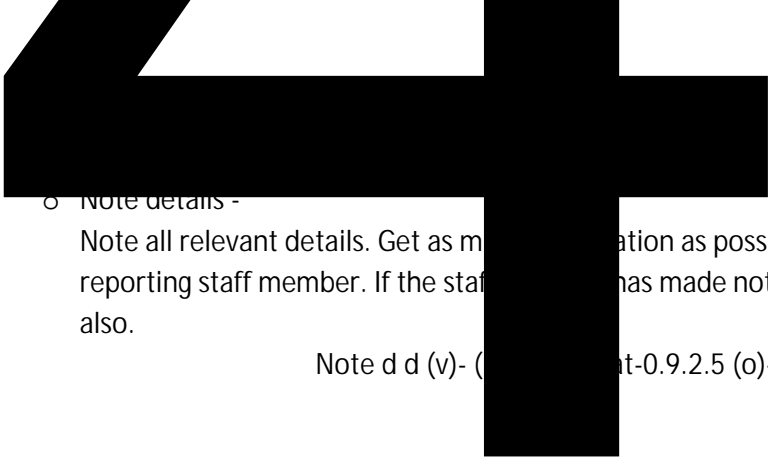
- 8.1.1. The work of internal and external auditors or inspectors may result in the detection of suspected fraud and irregularity or may suggest improvements in controls to help prevent and detect any irregularities.

8.2. Reporting Suspected Fraud and Irregularity

- 8.2.1. If an individual has genuine reason to suspect that fraud or irregularity is taking place (or has taken place), they are expected to bring this to the attention of the Trust authorities in one of the following ways:
- reporting suspicions to a senior manager, an Academy Principal, the Director of Education or the Chief Executive Officer (CEO), as appropriate
 - reporting suspicions using the Trust's Whistleblowing Policy

8.3. Potentially Suspicious Behaviour

- 8.3.1. The ESFA 'Fraud Indicators' document refers to where concerns may exist. If in doubt, staff members should report their suspicions, provided they are supported by at least one piece of reliable information or evidence and the date in



o Note details -

Note all relevant details. Get as much information as possible from the reporting staff member. If the staff member has made notes, obtain these also.

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information relevant to an investigation of suspected fraud or financial crime must not be disclosed except for the purposes of the investigation or subsequent proceedings.

9.2.16. Should any officer responsible for this procedure be implicated in any way or have or be perceived to have any potential conflict of interest in an allegation of fraud or irregularity, he or she will not take part in the procedure, the role being taken by an appropriate alternative.

9.2.17. The Trust will establish and maintain contact with the police or other investitablii5de13 (iw)-3.946 Td(ittit13.1 (e)-3p 4 borocriaern.T0 Tc 0 Tw 14.7.163 Td()Tj0.222 T

cumulatively in any academy financial year.