

<p><b>Name of Policy:</b></p> <p>Fraud Policy</p>	<p><b>Version/Last Review Date:</b></p> <p>November 2016</p>
<p><b>Statutory documents linked to policy:</b></p>	<p><b>Previous review date:</b></p> <p>November 2014</p>
<p><b>Other Policies linked to this policy:</b></p> <p>Policies which inter-relate to this policy</p> <p>Banking &amp; Finance Policy</p> <p>Financial Procedures Policy</p> <p>Expenses Policy</p> <p>Purchasing Policy</p> <p>Value for Money Statement</p>	<p><b>Next Review Date:</b></p> <p>November 2019</p>
<p><b>Governor Committee Responsible</b></p>	<p>Finance &amp; Property Committee</p>

WNA Vision: All children will achieve their full potential, with holistic support, whilst enjoying and driving their own learning, gaining self-respect, self-esteem and self-belief. Our classroom extends to rich, exciting environments within the forest, the beach, the city and the community as a whole.



## WEST NEWCASTLE FRAUD POLICY STATEMENT

### Key Principles

Leading by example, West Newcastle Academy will:

- introduce appropriate measures to minimise the risk of fraud;
- adopt formal procedures to investigate fraud when it is suspected;
- provide appropriate mechanisms for staff to voice their genuine concerns and protect those who do so;
- deter staff from making malicious or unfounded accusations;
- have no hesitation referring cases of suspected financial irregularity to the attention of the police;
- work closely with the police and other appropriate external agencies to combat fraud;
- support national and local initiatives against fraud.

### Measures to Minimise the Risk of Fraud

In order to maintain WNA's high standards, procedures and controls have been established to provide an environment which will minimise the opportunity for fraud. These procedures and controls help WNA conduct its business in a manner beyond reproach. They establish the rules to which Governors and staff must adhere and are supported, as necessary, by detailed financial policies which have been prepared for the key functions of WNA.

It is the responsibility of Governors and Managers to operate internal systems to ensure that high standards are applied and brought to the attention of their staff. Procedures are operated throughout WNA to ensure:

- an adequate separation of duties (more than one employee is involved in key tasks);
- proper authorisation procedures (transactions must be approved)
- independent monitoring and checking of data and documentation (checks and balances).

WNA has a rigorous audit process which monitors compliance with regulations and undertakes a rolling programme of checks to detect, deter and prevent fraud and corruption. The Governors work closely with Managers, monitoring their systems and procedures, to ensure that they are fully operated and remain appropriate.

### Procedures when a Fraud is Suspected

WNA requires suspected irregularities to be referred to the Headteacher or Chair of Governors. All

reported irregularities will be thoroughly investigated. The normal sequence of events, should an irregularity be suspected, will be as follows:

- If a staff member suspects an irregularity has occurred, or is likely to occur, they should normally report this to their line Manager who will in turn inform the Headteacher (unless the concerns relate to that officer, in which case staff should have regard to the alternative mechanisms outlined below).
- Should preliminary investigations suggest the suspicion is reasonable, the Chair of Governors should be informed, without delay.
- If the suspicions stem from an audit, the School Business Manager will inform the Headteacher and Chair of Governors.
- Members of the public are encouraged to report any concerns to the School Business Manager.
- Where further investigations indicate an offence may have occurred, the Headteacher will consult with the Governors. This will normally result in a decision to handle the matter according WNA's Disciplinary Procedures and to involve the Police.
- Where financial impropriety is suspected, the Police will normally be informed.

### **Mechanisms for Staff to Voice Concerns**

Staff are vital to the successful implementation of measures against fraud. WNA therefore, encourages employees to report any concerns they have, without fear of being penalised. Normally, employees should raise such concerns with their line Managers, who have a responsibility to investigate and keep the Headteacher fully informed. However, other routes are available and employees are free to discuss the matter with any of the following:

- The Headteacher;
- the Chair of Governors;
- the School Business Manager.

All concerns reported will be treated in confidence and fully investigated. If anonymity is requested, every effort will be made to ensure such confidentiality.

The Manager to whom the concerns are expressed will take prompt action and the employee will be notified quickly of any action taken. Where action is not considered appropriate, the employee will also be given a prompt and thorough explanation of the reasons for this. In the event of a disagreement, the employee will be advised how to pursue the matter formally.

Employees should be aware that, if a suspicion is reported and results in a prosecution or disciplinary hearing, their involvement as a witness in those processes may be necessary, unless other substantial reliable evidence is available.

There is also a need to ensure that the investigative process is not misused. Therefore any abuse, such as raising unfounded or malicious allegations, may be dealt with as a disciplinary matter in itself. This should not deter employees from raising genuine concerns (even if subsequently unfounded but made with good intent), as, in so doing, they will be supported in every possible way.