



## Anti-Fraud, Corruption and Bribery Policy

### Mission Statement

We are a Catholic Sixth Form dedicated to the education and development of the whole person, so that all students can realise their full potential.

To achieve this as a community we will:

- Provide the highest standards of teaching and learning.
- Expect students to show commitment to their studies and the Christian values of the Sixth Forms.
- Provide equality of opportunity, with mutual respect and positive encouragement.
- Build and further develop a partnership with parents, schools, parishes, higher education, employers and the local community.
- Value staff and support their professional development.

In doing this we will reflect Christ's teaching in the life and work of Christ the King Sixth Forms.

### 1 Introduction

Christ the King Sixth Forms is committed to ensuring truth, honesty and integrity are strong guiding principles, informing all of its work. Any act of fraud, corruption or bribery would undermine these principles and run contrary to the sixth forms values. In this context, CTK gives a high priority to the robustness of the systems and controls it has put in place to detect and prevent fraud, corruption and bribery in all of its settings.

#### **Definitions**

For the purposes of this policy the following definitions apply:

- **Fraud:** the intentional distortion of financial statements or other records by persons internal or external to the Sixth Form, which is carried out to conceal the misappropriation of assets or otherwise for gain.
- **Corruption:** the offering, giving, soliciting or acceptance of reward which may influence the action of any person.
- **Bribery:** bribery takes place where an inducement or reward is offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. Normal and appropriate hospitality (given and received) to and from third parties is not necessarily prohibited nor is receipt of appropriately reasonable gratuities and gifts.

For illustrative purposes the following are examples of fraud, corruption, bribery or malpractice. This list is not exhaustive:

- cash income - under or non-receipting leading to theft,
- unauthorised borrowing,
- cancellation of payments/receipts,

- creditor payment: ordering from a specific supplier in return for some form of benefit,
- ordering of goods for own use,
- theft, manipulation or alteration of cheques, misuse of College credit card, misuse of electronic payments
- unauthorised write-off of debt,
- travel and subsistence: false journeys claimed,
- expense claims: claiming for expenses not incurred or inflated claims.
- giving or receipt of gratuities or gifts outside the limits defined in the College Financial Regulations
- giving or taking a gratuity or gift as an inducement to / from a third party to gain an advantage

## **2 Aims of the policy**

CTK aims to create a culture where all members of the community:

- Understand the high standards expected and the boundaries of acceptable behaviour,
- Promote and accept individual and collective responsibility for compliance with this policy and for reporting and investigating any policy breaches which are reasonably thought to have occurred,
- Understand the seriousness with which the Sixth Forms and external bodies, including the police, view these matters and the sanctions that the Sixth Forms will apply where cases of fraud, corruption or bribery are found proven.

## **3 Reporting concerns**

CTK employees should report any and all reasonable concerns regarding fraud, corruption or bribery, whether it relates to Sixth Forms employees or others. Concerns should be reported to the appropriate person or body in accordance with the CTK Policy on Whistleblowing.

Failure to report reasonable concerns about fraud, corruption or bribery and malpractice in a timely manner may be considered a disciplinary matter.

## **4 Prevention**

There are many ways of preventing fraud, corruption or bribery happening in the first place. CTK has adopted the following preventative measures:

- The CTK recruitment and selection procedures require that references should always be taken up when recruiting posts within the Sixth Form.
- The CTK code of conduct for employees makes it clear that the conduct of its employees should be of the highest possible standard and that dishonest behaviour by employees will not be tolerated.
- High standards of financial administration are a key element in the prevention and detection of fraudulent activities. This can only be achieved if there is a strict control environment that is adhered to, as defined in the financial regulations.

The control environment as a whole relies on other mechanisms such as:

- Audit programmes undertaken by both the financial statements' auditor and the internal auditors

- Financial regulations (reviewed annually by senior leaders and governors)
- Codes of practice for both staff & governors
- Consideration of Finance (and potentially fraud issues) within the Risk Register and the Board Assurance Framework

The Sixth Forms overall arrangements for the prevention of fraud, corruption or bribery will be reviewed annually by the financial statements' auditor, who reports to the Governors by way of a management letter.

## **5 Detection**

In an attempt to eliminate fraud, corruption or bribery, CTK will continue to seek cost effective means of identification and will act on all information and allegations received. This could include, but is not limited to, any of the following:

- concerns expressed by the public;
- information received from companies and other agencies;
- referrals from managers;
- information resulting from internal or external audit work;
- data matching between, for example, external and internal audit tests.

## **6 Investigations**

Investigations can range from those that are relatively simple to those which are extremely complex. Where fraud or corruption including bribery is detected the procedures to be followed in these cases are as follows:

- all cases of potential fraud, corruption or bribery or malpractice will be immediately reported to the Chair of the Audit Committee who will record the referral;
- the Sixth Forms auditors or other external bodies will discuss and agree the way in which the case will be progressed with appropriate senior staff and governors;
- all investigations will be carried out in complete confidence, with professional standards being strictly observed in the gathering and recording of evidence and the putting together of a case file, in order to comply with the provisions of all current relevant legislation
- In cases of potential significant / major fraud, corruption or bribery the Executive Principal, the Chair of Governors or the Sixth Forms auditors will, where appropriate, report the matter to the funding authority as soon as is practically possible.

In all instances the officer or body responsible for leading the investigation will, at his / her sole discretion, decide whether to refer the matter to the police. In addition, the Principal and/or the Chair of Governors may also, at their sole discretion, decide to instigate internal disciplinary action.

## **7 Recovery**

CTK will take all reasonable steps to recover any losses incurred as a result of fraud, corruption or bribery. In the first instance, and subject to any necessary legal advice, this recovery will be sought against the person(s) proven to have carried out the fraud, corruption or bribery

A formal sundry debtor account shall be raised to formally record the debt and any subsequent recoveries. Any balance of loss outstanding will be dealt with through existing procedures (i.e. insurance claim or write off as appropriate).

Recovery of losses from employees will be pursued in any legal and practicable manner open to the College including but not limited to:

- deduction from payments due to the employee;
- deduction from salaries still due to be paid;
- by way of a written and legal binding agreement with the employee.

Any agreements for recovery entered into by CTK will generally be without prejudice to any other reasonable action CTK may wish to take and on the basis that CTK reserves the right to seek recovery of any further losses that may come to light in the future.

The mechanisms detailed here for investigation and recovery are not exclusive. Other strategies may be adopted as appropriate in securing the College's best interests.

## **8 Related policies and review**

These related policies are available to download on the CTK website:

- The CTK Policy for Whistleblowing
- CTK Financial Regulations

This policy will be approved and reviewed by the Governing Body on the recommendation of the Audit Committee. It will be revised in the light of undertaking a "lessons learned" exercise when any suspected or actual fraud has taken place and / or in response to direct or implicit changes in legislation, regulation or guidance.

**Approved November 2021**

**Next Review Date November 2022**