



David Ross Education Trust

Broadening Horizons

# Fraud, Theft, and Corruption Response and Reporting Procedure



## Document Management Information



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## 1. Purpose

- 1.1. The purpose of the procedure is to outline the procedure that should be followed in response to instances of fraud, theft, and corruption within the David Ross Academy Trust.

## 2. Definitions

- 2.1. Fraud means 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. Further details and examples of fraud can be found in the appendices at section 12 of the Anti-Fraud, Theft, Bribery and Corruption Policy
- 2.2. Theft means dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.
- 2.3. Bribery means giving, offering promising, accepting or soliciting a financial or other advantage to encourage that person to perform their functions or activities improperly, or to do something that is illegal, or to reward someone for having already done so. Further details and examples of bribery can be found in the appendices at section 13 of the Anti-Fraud, Theft, Bribery and Corruption Policy
- 2.4. Corruption means the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behaviour 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.

## 3. Initiating Action

- 3.1. Suspicion of fraud, theft, corruption or financial irregularity may be captured through a number of means, including the following:
  - Requirements on all staff under the Anti-Fraud, Theft, Bribery and Corruption policy to report fraud.
  - Public Interest Disclosure Policy otherwise known as "Whistleblowing"
  - Planned internal or external audit work.
  - Operation of proper management control and procedures.

## 4. Reporting Process

- 4.1. All staff must immediately report any suspected or actual instances of fraud, theft, bribery or corruption to the Chief Finance Officer or the Head of Finance, or to the CEO if concerns relate to the Head of Finance or Chief Finance Officer. This includes offers to pay bribes, solicitation of bribes and demands to make facilitation payments. Failure to report could result in disciplinary action.
- 4.2. If staff are not comfortable reporting their concerns to the Chief Finance Officer or Head of Finance, they may report their concerns to their line manager who must then either escalate the concerns to the Head of Finance or Chief Finance Officer or follow the reporting framework as set out in the Trust's Whistleblowing Policy.
- 4.3. Staff should not attempt to carry out an investigation themselves as this could compw -40.311 l4 ( t)0.7



concerns@dret.co.uk.

- 4.5. 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.
  5. Initial Assessment
    - 5.1. As soon as practicable, ideally within 24 hours, the Head of Finance or Chief Finance Officer will review the initial report and agree an appropriate investigation procedure based on the type and
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- Any action required against specific individuals is followed up through the official HR process.
- A report is presented to the Risk & Audit Committee
- Any lessons learned or new controls are identified and implemented.
- Feedback is required to the person who initially raised the concern.

8. Escalation, Board Oversight and Collaboration with External Parties

- 8.1. The Chief Finance Officer is responsible for reporting all instances of fraud, theft, and corruption to Chief Executive Officer. 1.8 (o)-8.4 (n)- m6.7 (u)-1.5 (s)-7.7 (r)- b.5 (d)-0.6 (e)- d [(a(c)2-7 (mp)-1.8 (o)
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