APPENDIX 8

Anti-Fraud & Corruption Policy

This policy was approved and ratified by the

Senior Leadership Team of Cox Green School

on 15th September 2026

Revision Overview

Version	Area
1.7	5.5, 7, 7.1, 8, 8.1, 9, 10

1. Introduction

1.1 Cox Green School is committed to discharging its responsibility to safeguard public funds and the highest standards of integrity. It is committed to fighting fraud and corruption, whether attempted from inside or outside, and having effective measures to prevent and detect fraud and corruption.

1.2 Cox Green School expects all members and employees to carry out their duties in accordance with appropriate legal requirements, internal codes of practice, rules and regulations, and to act at all times with honesty and probity in the discharge of their functions.

1.3 In carrying out its duties and responsibilities, Cox Green School is determined to do everything it reasonably can to protect itself and the public from fraud and corruption and is committed to the rigorous maintenance of this Anti-Fraud & Corruption Policy, which will provide a framework for:

- Encouraging fraud deterrence and prevention;
- Raising awareness of fraud and corruption and promoting their detection;
- Performing investigations and facilitating recovery of losses;
- Invoking disciplinary proceedings and referrals to the Police; and
- Monitoring, publishing, and updating the policy and its related procedures and performance.

1.4 Cox Green School also expects that all outside individuals and organisations, including suppliers, contracting partners, and claimants, will act toward it with honesty and integrity without thought or actions involving fraud and corruption.

2. Definitions

2.1 **Theft** is 'the dishonest taking of property belonging to another person with the intention of permanently depriving the owner of its possession'.

2.2 **Fraud** is 'the intentional distortion of the financial statements or other records by persons internal or external to the organisation, which is carried out to conceal the misappropriation of assets or otherwise for gain.' This differs from "theft", where no attempt at concealment is made. It is also important to distinguish this from negligence and accidental error, where no intent exists. This may involve:

- Falsification or alteration of accounting records or other documents;
- Suppression or omission of the effects of transactions from records or documents;
- Recording transactions that have no substance;
- Wilful misrepresentation of transactions or Cox Green School's state of affairs.

2.3 **Corruption** is 'The offering, giving, soliciting or acceptance of an inducement or reward which may influence actions taken by the body, its members or officers.' Main areas of activity, which are susceptible to corruption, may include:

- Contracts;
- Asset Disposal;
- Planning consents and licenses.

3. Operating Culture

3.1 Cox Green School is determined that the culture and tone of the organisation meet the expectations of the Committee on Standards of Public Life and the Standards Board for England. It is committed to the ten principles of public life: objectivity, openness, stewardship, leadership, accountability, honesty & integrity, selflessness, personal judgement, duty to uphold the law, and respect for others.

3.2 Employees are expected and are positively encouraged to raise any concerns relating to fraud and corruption that they become aware of. These can be raised in several ways, including with the employee's line manager, the Headteacher, or the Chair of Trustees. Full information about concerns is set out in Appendix 5 - Whistleblowing Policy.

3.3 We expect members and employees to lead by example in ensuring opposition to fraud and corruption, and in ensuring adherence to rules and regulations, and to relevant Codes of Conduct, and that all procedures and practices are beyond reproach. The responsibility of senior managers is to ensure that all employees are aware of what is expected of them.

3.4 The school requires all individuals and organisations with whom it deals in any capacity to behave towards it with integrity and without intent or actions involving fraud and corruption.

3.5 Where appropriate, the school operates with other Local Authorities and public sector bodies in the prevention, detection, and investigation of fraud and corruption.

3.6 Although Cox Green School encourages its employees to report concerns acting in good faith, any maliciously motivated and unfounded allegations may be dealt with through its disciplinary procedures.

4. Prevention

4.1 It is the corporate responsibility of Cox Green School to put in place preventative measures to fight fraud and corruption to minimise risk.

4.2 Cox Green School’s Financial Regulations Manual and Policy, in conjunction with the Scheme of Financial Delegation, sets out a framework for dealing with the affairs of the school, and all employees have a duty to comply with their provisions. This includes the duty of employees to act within statutory regulations.

4.3 The school has put in place systems and procedures to manage and discharge its functions in an efficient and effective way. These systems incorporate internal controls to prevent and deter fraud and corruption. Employees must ensure that working practices comply with the systems and MHA MacIntyre Hudson will regularly evaluate the appropriateness and effectiveness of these systems during their interim and final Audit checks.

4.4 Through documentation, including manuals and operating procedures, effective control is expected of all financial and operational systems, and they must be issued to relevant staff. These must be regularly reviewed to ensure they are in line with best practice and effective internal controls.

4.5 Employee recruitment is required to be in accordance with equality, equal opportunity, and employment law, and in particular adequate checks must be made appropriate to the posts and before any appointment is made.

5. Detection and Investigation

5.1 All line managers are responsible for the prevention and detection of fraud, corruption, and other irregularities. Line managers should pay special attention to particular circumstances, which may indicate an irregularity.

5.2 It is the responsibility of all employees, in particular line managers, to immediately inform the appropriate authorities if a fraud or other irregularity is suspected. They should also ensure that:

- Any supporting documentation or other evidence is secured; and
- Confidentiality is maintained so as not to prejudice any subsequent investigation.

5.3 Reporting of suspected irregularities to the Headteacher/Chair of Trustees is essential because it:

- Ensures the consistent treatment of information;
- Facilitates proper investigation, including compliance with statutory requirements and appropriate liaison at the correct stages with the Police; and
- Ensures the proper implementation of relevant system improvements.

5.4 The school will take appropriate action following an investigation, including disciplinary action, civil recovery, or referral to the Police. Cox Green School will work in partnership with other organisations for the detection and investigation of fraud and corruption. These organisations include the Police/Fraud Squad and Audit Commission.

5.5 Cox Green School will notify the DfE of any instances of fraud or theft where the value exceeds £5,000, individually or cumulatively, or of any value where the fraud is unusual or systematic.

6. Training

6.1 Cox Green School supports induction and work-related training, particularly for employees involved in financial control, to ensure that their responsibilities and duties are regularly highlighted and reinforced, and best practice is followed.

7. Review of Policy

7.1 This policy will be reviewed every 3 years by the Senior Leadership Team.

8. Communication of Policy

8.1 This policy will be communicated via the staff intranet and Cox Green School website.

9. Version History

Version	Authorisation	Approval Date	Effective Date	Next Review
1	Full Governing Body	28/02/12	28/02/12	September 2012
1.1	Full Governing Body	09/10/12	09/10/12	September 2013
1.2	Full Governing Body	15/10/13	15/10/13	September 2015
1.3	Full Governing Body	20/10/15	20/10/15	September 2017
This policy was delegated to the Finance and Resources Committee in September 2017				
1.4	Finance & Resources Committee	10/10/17	10/10/17	September 2020
1.5	Finance & Resources Committee	06/10/20	06/10/20	September 2023
This policy was delegated to the Senior Leadership Team in November 2023				
1.6	Senior Leadership Team	07/11/23	07/11/23	November 2026
1.7	Senior Leadership Team	15/09/26	15/09/26	September 2029

10. Glossary

MHA MacIntyre Hudson	The Academy's Auditors
DfE	Department for Education