



**GAT0016**

# **ANTIFRAUD POLICY**

**POLICIES AND PROCEDURES PROFORMA**

<b>Subject and Version of Document:</b>	Anti-Fraud Policy
<b>Author:</b>	Finance Officer
<b>Persons/Committees etc consulted whilst document in draft:</b>	Board of Directors
<b>Date agreed:</b>	October 2021
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<b>By whom agreed:</b>	Board of Directors
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<b>Copy obtainable from and/or distribution:</b>	PA to Head Teacher of The Arnewood School
<b>Responsibility for dissemination to new staff:</b>	Line Manager
<b>Principal Target Audience:</b>	All staff

**Amendments Summary:**

Amend. No.	Issued	Page	Subject
1	Nov 13	1, 2 & 3	Insert "Anti" in titles
2	June 2017	1, 2 & 3	Change Arnewood to Gryphon Trust
3	Oct 2021	3	Policy review – Statement and Definitions updated

# THE GRYPHON TRUST

## ANTI FRAUD POLICY

*(To be read in conjunction with the Trust's personnel procedures and 'Whistleblowing' policy)*

### **1.0 Introduction**

- 1.1 This document sets out the policy and procedures of The Gryphon Trust against fraud and other forms of dishonesty.
- 1.2 It applies to Directors, staff and volunteers. Anybody associated with The Gryphon Trust who commits fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

### **2.0 Purpose**

- 2.1 It is expected that staff act honestly and with integrity at all times. The prevention of fraud and the protection of the school is the responsibility of every member of staff.. The purpose of this policy is to ensure we:
- take all allegations of fraud seriously
  - investigate all allegations of fraud appropriately
  - educate staff on fraud awareness and the relevant procedures

### **3.0 Statement of intent**

- 3.1 The Gryphon Trust will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest. We will not condone any behaviour that falls short of these principles.
- 3.2 All members of The Gryphon Trust have a responsibility for putting these principles into practice and for reporting any breaches they discover.

### **4.0 Definitions**

- a) Fraud: A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either; a member of the public, someone who works or is a volunteer for The Gryphon Trust. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.
- b) Theft: Dishonestly acquiring, using or disposing of physical or intellectual property belonging to The Gryphon Trust or to individual members of the organisation.
- c) Misuse of equipment: Deliberately misusing materials or equipment belonging to The Gryphon Trust for financial or material benefit.
- d) Abuse of position: Exploiting a position of trust within the organisation for financial or material benefit.

- 4.1 All have the common element of taking personal gain when it is not moral or legal to do so

## **5.0 Action**

- 5.1 When fraud is identified, action will be taken to limit the damage, seek reparation for losses incurred, punish the perpetrator/s and revise procedures to prevent any recurrence
- 5.2 Any suspicion of fraud should be reported to a member of the school's Senior Management Team, or if more appropriate, to, either the Chair of Governors, the Chair of Finance or any other governor who can pass on the information
- 5.3 The Senior Management Team member or governor will make any initial enquiries considered necessary to validate the report. In every case and as soon as possible after initial enquiries the matter will be passed to the Board of Directors, even if there is no evidence to support the allegation
- 5.4 The management of any investigation will be undertaken by an audit sub-committee set up and controlled by the Board of Directors to:
  - Determine whether further investigation is warranted
  - Determine who should carry out the investigation
  - Determine which outside agencies (e.g. police, auditors) should be involved
  - Assess the risk to the school
  - Allocate responsibility for damage limitation action
  - Determine the course of action to recover losses
  - Determine the course of action to be taken against perpetrators
  - Evaluate the events which enabled the fraud to occur
  - Ensure preventative action is taken