



SOUTH WILTS GRAMMAR SCHOOL FOR GIRLS (ACADEMY)

SCHOOL AIMS

South Wilts is a progressive grammar school for girls, which aims to maintain high academic standards and cultural achievement within a caring environment. We seek to encourage responsibility and personal fulfilment so that students attain their maximum potential. The School is dynamic and works with the community to prepare its students for life-long learning and adult independence.

Anti-Fraud Policy

1. Aims:

- To prevent financial loss to the school
- To prevent anybody internally or externally from gaining financial benefit by deception

2. Purpose

South Wilts Grammar School for Girls is committed to discharging its responsibility to safeguarding public funds with the highest standards of integrity. It is committed to an effective anti-fraud and corruption strategy focussed on internal control measurements designed to encourage prevention and promote detection and reporting. For the purpose of this policy, fraud is defined as the use of deception with the intention of:

- Gaining an advantage, personally or for others
- Causing financial loss to the school

3. Personal Conduct

The school aims to promote an organisational culture which encourages the prevention of fraud by raising the awareness of the need for high standards of personal conduct. In disbursing and accounting for all funds the school must demonstrate that it is adopting high standards of financial probity. Implicit within this regime is the requirement that officers and employees of the school must at all times conduct financial affairs in an ethical manner.

All members of staff and Governors with financial authority or decision making responsibility are responsible for disclosing any potential personal or financial benefit regarding any school transaction. There is a register of interests held and the declaration is a standing agenda item for the governing body meetings.

4. Systems of Internal Control

4.1 The next line of defence against fraud is the establishment of operational systems which incorporate adequate and effective internal controls designed to minimise the potential for fraud and ensure its prompt detection. These controls are presented in the South Wilts Grammar School Financial manual which has been based on the YPLA financial handbook. The handbook covers the following aspects:

- The accounting system
- Financial planning
- Payroll
- Purchasing
- Handling income
- Cash management

- Fixed assets
- Scheme of delegation
- Duties of the responsible officer

4.2 All members of finance staff have the finance manual which has been approved by the Governing Body.

4.3. The school has a Resources Committee and have appointed a responsible officer who provides advice to both the leadership team and the Governing Body in respect of control matters. The responsible officer conducts a cyclical programme of reviews of the adequacy and effectiveness of the systems in place, including those intended to minimise the potential exposure to fraud and corruption.

4.4 Further to these systems, the school seeks to reduce the risk of employing dishonest staff by checking information supplied by employees and obtaining references during the course of the recruitment process, this includes obtaining enhanced CRB checks for all employees.

5. Fraud or Attempted Fraud Response

5.1 The Fraud Response Plan (see below) sets out the procedures for ensuring that all allegations and reports of fraud or dishonesty are properly followed-up, are considered in a consistent and fair manner and that prompt and effective action is taken to:

- minimise the risk of any subsequent losses;
- reduce any adverse operational effects;
- improve the likelihood and scale of recoveries;
- demonstrate that the school retains control of its affairs in a crisis; and
- make a clear statement to employees and others that it is not a soft target for attempted fraud.

5.2 The plan includes specific steps to be taken when circumstances dictate and is necessary in order to reduce the following risks:

- inadequate communication so that action is late or inappropriate;
- lack of leadership and control so that investigators are not properly directed and waste time and effort;
- failure to react fast enough so that further losses are incurred or the evidence required for successful recovery or prosecution is lost;
- adverse publicity which could affect confidence in the School; and
- creation of an environment which, because it is perceived as being ill-prepared, increases the risk of fraud.

5.3 The plan is as follows.

1. All officers, members of staff, students and constituent parts of the School are required to notify immediately the Headteacher of any financial irregularity, or any circumstance suggesting the possibility of irregularity, affecting the financial procedures, cash, stores or other property of the School.
2. The Headteacher will consider the issues concerning the financial irregularity and ask the Business Manager to investigate.
3. The Business Manager will ascertain whether or not the suspicions aroused have substance and will, if appropriate, conduct a preliminary investigation to gather

factual information and reach an initial view as to whether further action is required. The findings, conclusions and any recommendations arising from the preliminary investigation will be reported to the Headteacher.

4. The Headteacher will have the initial responsibility for co-ordinating the School's response. In doing this she will consult with HR Consultants regarding potential employment issues.
5. The Headteacher is required to notify the Governing Body of any serious financial irregularity. This action will be taken at the first opportunity following the completion of the initial investigations and will involve, inter alia, keeping the Responsible Officer, auditors and Chair of the Governing Body fully informed between committee meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.
6. If evidence of a fraud is forthcoming then the Board of Governors will inform the EFA (Education Funding Agency) as required by the Funding Agreement and will consider whether or not to refer the matter to the police.