Wittersham Church of England Primary School

Anti-Fraud, Bribery and Corruption Policy 2026

We strive to cooperate and work alongside all members of our community to feel valued, nurtured, and empowered as they embark upon their journey to become the very best that God intended. Throughout their voyage of discovery with us, we ensure all children are provided with a rich curriculum, and experiences that promote courage and a strong moral purpose underpinned by our Christian values; preparing them to become compassionate citizens within our rural community and the wider world.

Revision History

Version	Date	By	Description
V02	October 2022	G. Hawkins	Policy update
V03	October 2023	G.Hawkins	Annual Review

V04	October 2024	Stella Coulson	Annual Review
V05	October 2025	Stella Coulson	Annual Review
V06	September 2026	Stella Coulson	Annual Review

Statement of Intent

Wittersham Church of England Primary School is committed to upholding the highest ethical standards and acting with integrity in all business activities. This policy sets out our position on the prevention of fraud, bribery, and corruption, and the promotion of an anti-fraud culture.

We are committed to preventing corruption and eliminating fraud through the way we conduct school business, the culture we instil in staff, and the recruitment of trustworthy individuals.

To minimise risk and impact, we aim to:

- Create a culture that deters fraudulent and corrupt activity.
- Encourage prevention and promote early detection.
- Support the reporting of concerns in a safe and transparent manner.

This policy applies to all individuals working for the school at any level, including permanent, fixed-term, and temporary staff, governors, volunteers, agents, contractors, and any other persons associated with the school.

Legal Framework

This policy has due regard to:

- The Bribery Act 2010
- The Fraud Act 2006
- DfE (2022) 'Schools Financial Value Standard (SFVS) and assurance statement'

It operates alongside the following school policies and documents:

- Whistleblowing Policy
- Finance Policy
- Gifts, Hospitality and Anti-Bribery Policy
- Disciplinary Policy and Procedure
- Staff Code of Conduct
- Governing Board Code of Conduct
- Data and Cybersecurity Breach Prevention and Management Plan.

Definitions

- **Fraud:** Deceiving through false representation, failing to disclose information where there is a legal duty to do so, or abusing a position of trust (Fraud Act 2006).
- **Corruption:** Offering, giving, soliciting, or accepting inducements or rewards which may improperly influence decisions or actions.
- **Theft:** Dishonestly appropriating property belonging to another with the intention of permanently depriving them of it.
- **Bribery:** Inducement for an action that is illegal, unethical, or a breach of trust (Bribery Act 2010). Inducements may be gifts, loans, fees, rewards, or other advantages.

Roles and Responsibilities

Governing Board

- Ensure strong internal controls and procedures are in place.
- Approve this policy annually and ensure its effectiveness.
- Promote an anti-fraud and corruption culture.
- Declare business and personal interests.
- Report suspected fraud to the LA's internal audit and risk officer.
- Ensure compliance with SFVS duties.

Headteacher

- Ensure all staff are aware of this policy and relevant procedures.
- Publicise the school's zero-tolerance approach.
- Inform the chair of governors and LA of suspected fraud or irregularities.
- Report regularly on fraud risk management.

Office Manager

- Develop and maintain internal controls to prevent and detect fraud.
- Ensure staff are trained on relevant procedures.
- Record gifts and hospitality.
- Report concerns to the Headteacher or chair of governors.

All Staff

- Uphold the school's anti-fraud culture.
- Follow policies and procedures at all times.
- Remain alert to indicators of fraud.
- Report concerns immediately, however small they may appear
- Declare business/personal interests and gifts/hospitality.
- Protect the school's reputation and assets.

Creating an Ethical Culture

- All staff and associated individuals must act with integrity.
- Annual anti-fraud awareness training is provided for all staff.
- Staff with responsibility for financial/internal controls receive specific training.
- Clear reporting mechanisms are in place for concerns.

Preventing Fraud and Corruption

- Fraud risks will be assessed regularly by the Headteacher and Office Manager.
- Internal controls will include:
    - Transaction approvals and authorisation
    - Access restrictions
    - Account reconciliations
    - Secure storage of assets
    - Segregation of responsibilities
    - Pre-employment checks
- IT systems will be subject to secure access controls.
- Safer Recruitment practices will be followed, with declarations of interests required.

Indicators of Fraudulent Activity

Potential warning signs include unusual behaviour, unexplained transactions, or conflicts of interest. While these may not always indicate wrongdoing, they will be investigated promptly and appropriately.

Reporting Suspected Fraud

- Concerns should be raised with the Headteacher or, if appropriate, the Chair of Governors.
- Concerns may be raised in person, via email, telephone, or by using the fraud reporting form.
- Whistleblowers are protected under the school's Whistleblowing Policy.
- Anonymous reports can be made via the LA's whistleblowing hotline.
- Suspects will not be informed they are under investigation without agreement from the LA's internal audit and risk officer.
- Staff must not attempt to investigate concerns themselves.

Recovery of Losses

- The school will seek to recover any losses resulting from fraud.
- The Governing Board will be informed of potential losses and actions taken.
- Settlements will not prejudice the right to recover further losses.
- Insurance claims will only be made once other recovery routes are exhausted.

Gifts and Hospitality

- Staff must comply with the school's Gifts, Hospitality and Anti-Bribery Policy.
- All gifts and hospitality received or offered must be recorded.
- Staff must consider whether a gift is reasonable and justified.

Charitable Donations

- The school supports carefully selected charities.
- Donations must be legal, ethical, and approved by the Office Manager.

Reporting Suspected Bribery

Employees are encouraged to raise concerns about any suspicion of bribery or corruption at the earliest opportunity. Issues to be reported include:

- Any suspected or actual attempts at bribery.

- Concerns that an employee may receive bribes.
- Concerns that an employee may be offering or delivering bribes.

All concerns should be reported following the procedure set out in the school's Whistleblowing Policy.

Reports will be investigated thoroughly and promptly by the Headteacher and handled in the strictest confidence. Employees will be expected to assist in any investigation into possible or suspected bribery.

Employees who raise concerns in good faith will be supported by the school and will not be subjected to any detrimental treatment as a result. Any such treatment will be dealt with as a disciplinary offence.

The school will invoke disciplinary procedures where any employee is found guilty of bribery, which may result in gross misconduct and dismissal. The contracts of any associated persons (e.g. consultants or contractors) found to be in breach of this policy may also be terminated. Where appropriate, the school will refer cases to the police for criminal investigation.

The school will apply criminal, civil, and disciplinary sanctions to all proven cases of bribery.

Confidentiality

The school recognises that reporting concerns can be difficult. Victimisation or harassment of anyone who raises a concern will never be tolerated. Where possible, the identity of the person reporting will be kept confidential, disclosed only on a need-to-know basis.

Cyber-Crime and Cyber-Security

The school remains vigilant against cybercrime and implements clear cybersecurity measures, as outlined in the **Data and Cybersecurity Breach Prevention and Management Plan**.

Measures in place include:

- Firewalls, anti-virus software, and strong passwords.
- Routine data backups.
- Limited devices with access to sensitive data.

Staff will be trained to:

- Verify the sender of emails before making payments, sharing data, or disclosing passwords.
- Make direct contact with senders via another method before actioning payment requests.
- Recognise risks of using public Wi-Fi.
- Understand the importance of following payment checks and procedures.

Any suspected incidents of fraud, theft, or irregularity relating to cybersecurity will be managed in line with this policy.

Record Keeping

- The school will maintain accurate financial records and apply appropriate internal controls to evidence business transactions and third-party payments.
- Employees must inform the School Business Manager (SBM) of all gifts or hospitality received or offered over the value of £20.
- Expense claims for hospitality, gifts, or third-party costs must follow the school's financial procedures.
- All invoices, accounts, and related documents must be prepared accurately and completely.
- No "off-book" accounts will be maintained.

Monitoring and Review

This policy will be reviewed annually by the Governing Board, the Office Manager, and the Headteacher.

APPENDIX A

Indicators of potential fraud

[This list is not exhaustive and is a guide only. Due to the nature of fraud, indicators may not be exclusive to just one area.]

Personal motives for fraud

- Personnel believe they receive inadequate compensation and/or rewards, e.g.

remuneration, recognition, job security, holidays, or promotions

- Expensive lifestyle, e.g. luxury cars and holidays
- Personal problems, e.g. gambling, alcohol, drugs, or debt
- Unusually high degree of competition or peer pressure
- Related party transactions
- Conflicts of interest
- Disgruntled employees, e.g. being recently demoted or reprimanded
- Recent failure associated with a specific individual
- Personal animosity or professional jealousy

Organisational motives for fraud

- Organisation experiencing financial difficulty
- Commercial arm experiencing financial difficulty
- Tight or unusually tight time deadlines to achieve a level of outputs
- Organisational governance lacks clarity, direction or substance
- Organisation closely identified with or dominated by, one individual
- Organisation under pressure to show results, e.g. budgetary matters or exam results
- The organisation recently suffered disappointment or the consequences of bad decisions
- Organisation wants to expand its scope or obtain additional funding
- Funding award or contract for services is up for renewal or continuation
- Organisation due for a site visit by auditors, Ofsted, or others
- The organisation has a for-profit component
- Organisation recently affected by new and/or changing conditions, e.g. regulatory, economic, or environmental
- Organisation faces pressure to use or lose funds to sustain future funding levels
- Record of previous failure(s) by one or more organisational areas, associated business, or key personnel
- Sudden change in organisation practice or pattern of behaviour

Weakness in internal controls

- There is a general lack of transparency about how the organisation works, and its procedures and controls
- Management demonstrates a lack of attention to ethical values – including a lack

of communication regarding the importance of integrity and ethics, a lack of concern about the presence of temptations and inducements to commit fraud, a lack of concern regarding instances of fraud, and no clear fraud response plan or investigation policy

- Management fails to specify and/or require appropriate levels of qualifications, experience or competence for employees
- Management displays a penchant for taking risks
- Lack of appropriate organisational and governance structures with defined lines of authority and reporting responsibilities
- Organisation lacks policies and communication relating to individual accountability and best practice, e.g. relating to procurement, expenses, use of alcohol, and declarations of interest
- Lack of personnel policies and recruitment practices
- The organisation lacks personnel performance appraisal measures or practices
- Management displays a lack of commitment towards the identification and management of risks relevant to the preparation of financial statements
- There is inadequate comparison of budgets with actual performance and costs, forecasts, and prior performance – there is also no regular reconciliation of control records and a lack of proper reporting to the governing board
- Management of information systems is inadequate, e.g. no policy on ICT security, computer use, verification of data accuracy, or completeness or authorisation of transactions
- There is insufficient physical security over facilities, assets, records, computers, data files, and cash
- Failure to compare existing assets with related records at reasonable intervals
- There is inadequate or inappropriate segregation of duties regarding initiation, authorisation, recording transactions, maintaining custody of assets and like
- Accounting systems are inadequate, i.e. they have an ineffective method for identifying and recording transactions, no tracking of periods during which transactions occur, insufficient description of transactions and to which account they should be allocated, no easy way to know the status of funds on a timely basis, and no adequate procedure to prevent duplicate payments or missing payment dates
- Purchasing systems and/or procedures are inadequate, e.g. poor or incomplete documentation to support procedure, purchase, payment, or receipt of goods or services

- Subcontractor records and/or systems reflect inadequate internal controls
- There is a lack of internal, ongoing monitoring of controls that are in place and/or failure to take any necessary corrective actions
- Management is unaware of or displays a lack of concern regarding applicable laws, e.g. Companies Act 2006, Charities Act 2011
- Specific problems and/or reportable conditions identified by prior audits or other means of oversight have not been corrected
- No mechanism exists to inform management, directors, trustees, or governors of possible fraud
- General lack of management oversight

Transactional indicators

- Related party transactions with inadequate, inaccurate, or incomplete documentation or internal controls, e.g. business activities with friends
- Not-for-profit entity has a for-profit counterpart with linked infrastructure, e.g. shared board of trustees, governors, or other shared functions and personnel
- Specific transactions that typically receive minimal oversight
- Previous audits with findings of questioned costs, evidence of non-compliance with applicable laws or regulations, weak internal controls, or an inadequate management response to any of these issues
- Transactions and/or accounts which are difficult to audit and/or subject to management judgment and estimates
- Multiple sources of funding with inadequate, incomplete, or poor tracking, failure to segregate funds, or the existence of pooled funds
- Unusual, complex, or new transactions, particularly if they occur at year-end or the end of the reporting period
- Transactions and accounts operating under time constraints
- Cost sharing, matching, or leveraging arrangements where industry money or another donation has been put into a foundation without adequate controls to determine if money or equipment has been spent/used and whether it has gone to allowable costs and at appropriate and accurate valuations
- Outside entity provided limited access to documentation
- Travel accounts with inadequate, inaccurate, or incomplete documentation or poor internal controls, variances between budgeted amounts and actual costs, claims in

excess of actual expenses, reimbursement for personal expenses, claims for non-existent travel, or collecting duplicate payments

- Credit card accounts with inadequate, inaccurate, or incomplete documentation or internal controls, such as appropriate authorisation and review
- Accounts in which activities, transactions, or events involve the handling of cash or wire transfers
- Presence of high cash deposits maintained with banks
- Assets that are of a nature easily converted to cash (e.g. small size, high value, high marketability, or lack of ownership identification) or easily diverted to personal use (e.g. cars or houses)
- Accounts with large or frequent shifting of budgeted costs from one cost centre to another without adequate justification
- The payroll (including fringe benefits) system has inadequate controls to prevent an individual from being paid twice or paid for non-delivery or non-existence
- The payroll (including fringe benefits) system is outsourced but there is poor oversight of starters, leavers, and payments
- Consultant and subcontract agreements that are vague regarding the work, period covered, rate of pay, or product expected
- There is a lack of proof that a product or service was delivered by a consultant or subcontractor
- Sudden and/or rapid growth of newly contracted or existing education providers, e.g., a significant increase in pupil numbers for newly contracted providers

Methods used to commit and/or conceal fraud

Employee indicators such as:

- Eagerness to work unusual hours
- Access to or use of computers at unusual hours
- Reluctance to take leave or seek support
- Insistence on doing their job alone
- Refusal of promotion or reluctance to change their job

Auditor/employee issues such as:

- Refusal or reluctance to provide information or hand over documents
- Unreasonable explanations
- Annoyance or aggressive responses to questions or requests to deter auditors

- Trying to control the audit process
- Auditee/employee blames a mistake on a lack of experience with financial requirements or regulations governing funding
- Promises of cooperation followed by subsequent excuses to limit or truncate cooperation
- Subtle resistance
- Answering a question that was not asked
- Offering more information than asked
- Providing a lot of information in some areas and little to none in others
- Explaining a problem by saying "We've always done it that way" or "Someone from the government told us to do it that way"
- A tendency to avoid personal responsibility, e.g. overuse of "we" and "our" rather than "I"
- Blaming someone else
- Unreasonable levels of forgetfulness
- Trying to rush the audit process
- Uncharacteristic willingness to settle questioned costs in an attempt to deter further investigation or analysis

General indicators such as:

- A general lack of transparency about how the organisation works and its procedures and controls
- Fabricated explanations to support inability or unwillingness to evidence transactions or assets, such as stated loss of electronic data or theft of business records

Record keeping, banking, and other

- Documents that are missing, copied, written in pencil, altered, or that contain false signatures, the incorrect signature, or no authorisation where it would be expected
- Deviation from standard procedures, e.g. all files but one handled in a particular way
- Excessive and/or poorly evidenced journal entries, and unable to explain journal entries
- Transfer to or via any type of holding or suspension account
- Inter-fund company loads to other linked organisations
- Records maintained are inadequate, not updated, or not reconciled

- Use of several different banks or frequent bank changes
- Use of several different bank accounts
- Failure to disclose unusual accounting practices or transactions
- Unusual accounting practices or transactions, including:
  - Uncharacteristic willingness to settle questioned costs
  - Non-serial-numbered transactions or out-of-sequence invoices or other documents
  - Creation of fictitious accounts, transactions, employees, or charges
  - Writing large cheques to cash or repeatedly to an individual
  - Excessive or large cash transactions
  - Payroll cheques with unusual or questionable endorsements
  - Payees with similar names or addresses
  - Non-payroll cheques written to an employee
- Defining delivery needs in ways that can only be met by one source or individual
- Continued reliance on a person or entity despite poor performance
- Treating non-business and/or personal goods or services as business transactions in financial records
- Misuse of a director's loan account facility, e.g. deliberate miscoding of transactions in a director's loan account to gain personal advantage
- Materials, goods and/or services were fictitiously and erroneously reported as purchased, and evidence has been fabricated to support the claim. This could potentially be evidenced by:
  - Repeated purchases of the same items
  - Identical items purchased in different quantities within a short period
  - Invoices and statements are used to evidence purchase, facilitating duplicate transactions or payments
  - Anomalies in the format of purchase invoices
  - Goods or equipment are not used as promised, or they do not work or exist
- Legitimate business assets put to non-business or private use

Fraud reporting form

If you have any concerns over fraud, corruption, or bribery at the school, please contact the headteacher at headteacher@wittersham.kent.sch.uk or call 01797 270 329. Alternatively, you may wish to complete this form and send it to

Wittersham CEP School

The Street, Wittersham

Tenterden, Kent

TN30 7EA

All information is treated in strict confidence.

If you wish to remain anonymous, please leave the 'Your details' fields blank.

Your details

Name:	
Address:	
Contact number:	

Details of the suspected fraud, corruption, or bribery

Name of the person(s) you suspect to be involved in fraud, corruption or bribery:	
Address (if known):	
Department and job title (if known):	

Please use the space below to provide details of your suspicions. Please provide as much detail as possible, including dates, times, locations, conversations, and the names of any other parties involved. The more information you can provide, the better the chances of the issue being successfully resolved. If necessary, continue overleaf and attach any additional evidence you may have.

Please return this form in an envelope marked 'Private and Confidential' to:

Mrs Stella Coulson,

Wittersham CEP School

The Street, Wittersham

Tenterden, Kent

TN30 7EA.