Anti-Fraud, Bribery and Corruption Policy

Policy Start Date:	June 2026
Policy Review Date:	June 2028

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1. Aims

1.1 Mowbray Education Trust is a large and complex organisation and 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

1.2 Mowbray Education Trust is committed to having effective measures to prevent and detect fraud and corruption. Mowbray Education Trust 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, Mowbray Education Trust 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 Strategy which will provide a framework for:

1.3.1 encouraging fraud deterrence and prevention;
1.3.2 raising awareness of fraud and corruption and promoting their detection;
1.3.3 performing investigations and facilitating recovery of losses;
1.3.4 invoking disciplinary proceeding and referrals to the Police; and
1.3.5 monitoring, publishing and updating the strategy and its related procedures and performance.

1.4 Mowbray Education Trust 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.

1.5 This Strategy is part of Mowbray Education Trust’s Anti-Fraud and Corruption Framework and sits alongside policies and guidance including Whistleblowing Policy and employees’ Code of Conduct, which are laid out in employee handbooks

1.6 It includes the requirements of the Economic Crime and Corporate Transparency Act 2023 (ECCTA), including the new corporate offence of *failure to prevent fraud*, effective from 1 September 2025, and wider reforms to corporate transparency

2. Scope

2.1 The purpose of the Anti-fraud, bribery and corruptions policy is to cover all forms of dishonest or illegal activity, including but not limited to:

2.1.1 **Bribery:** Offering, promising, giving, accepting, or soliciting an advantage as an inducement for an action which is illegal, unethical, or a breach of trust.
2.1.2 **Facilitation Payments:** Small "grease" payments made to low-level officials to speed up routine administrative processes.
2.1.3 **Kickbacks:** Secret payments made in return for a business favour or advantage.
2.1.4 **Fraud:** Intentional deception, misappropriation of assets, or manipulation of financial records.
2.1.5 **Money Laundering:** Concealing the origins of money obtained illegally.
2.1.6 **Conflict of Interest:** Situations where personal interests compromise professional judgment.

3. Responsibilities

3.1 Mowbray Education Trust is determined that the culture and tone of the organisation meets 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, which they become aware of. These can be raised in a number of ways including with the employee's line manager or Chief Finance and Operations Officer. Staff can refer to the Whistleblowing policy when needed.

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.

3.4 The responsibility of senior managers is to ensure that all employees are aware of what is expected of them. We require all individuals and organisations with whom it deals in any capacity to behave with integrity and without intent or actions involving fraud and corruption. Our employees and members of the public are important elements in the stance against fraud and corruption and are positively encouraged to raise any concerns they may have on these issues which may impact on Mowbray Education Trust activities using Mowbray Education Trust's Complaints Procedures, which can be found on our website.

3.5 As part of its responsibilities, the Trust Board is required to investigate activities suspected of involving fraud and corruption, its audit and training plans are required to provide adequate coverage of the risk of fraud and corruption and also to reflect the requirements of its staff to be properly and regularly trained. Where appropriate, we co-operate with other local authorities and public sector bodies in the prevention, detection and investigation of fraud and corruption.

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

3.7 Senior managers must ensure employees understand expectations and lead by example. All suppliers, contractors, and external partners are expected to act with integrity and comply with the ECCTA framework, including Companies House identity verification and corporate transparency requirements.

4. Definitions

4.1 Mowbray Education Trust defines the following:

4.1.1 Theft is 'the dishonest taking of property belonging to another person with the intention of permanently depriving the owner of its possession'. This may involve:

4.1.1.1 Falsification or alteration of accounting records or other documents

4.1.1.2 Suppression or omission of the effects of transactions from records or documents

4.1.1.3 Recording transactions which have no substance

4.1.1.4 Wilful misrepresentation of transactions or of Mowbray Education Trust's state of affairs.

4.1.2 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.

4.1.3 The Fraud Act 2006 established three main offences of fraud, all of which carry a maximum sentence of 10 years and/or an unlimited fine. The offences are:

4.1.3.1 fraud by false representation

4.1.3.2 fraud by failing to disclose information

4.1.3.3 fraud by abuse of position.

4.1.4 The following actions are among those which fall within the definition of fraud:

4.1.4.1 theft of company property, including information

4.1.4.2 misappropriation or use of company assets for personal gain

4.1.4.3 false accounting – dishonestly destroying, defacing, concealing or falsifying any account, record or document required for any accounting purpose

4.1.4.4 forgery or alteration of company documents

4.1.4.5 wilful destruction or removal of company records

4.1.4.6 any computer- related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of Mowbray Education Trust owned software

4.1.4.7 falsification of travel and subsistence claims

4.1.4.8 knowingly generating or paying false claims or invoices

4.1.4.9 unauthorised disclosure of confidential information to third parties e.g., confidential details of current business activities or of bids or activities that the company is contemplating.

Bribery

4.2 Mowbray Education Trust values its reputation for ethical behaviour and financial probity and reliability. The Trust recognises that any involvement in bribery is illegal and will reflect adversely on its image and reputation. The Trust prohibits the offering, giving, soliciting or the acceptance of any bribe in whatever form to or from any person or company, public or private by any council member, member of staff, contractor, consultant, agent, overseas agent, external examiner and any non-employee service provider engaged on Trust business for whatever reason. The prevention, detection and reporting of bribery is the responsibility of all staff.

4.3 The Bribery Act 2010 highlights two specific types of bribery that could lead to prosecution of the Trust:

4.3.1 the liability to prosecution if a person associated with it bribes another person, where an associated person is one who performs services on or behalf of the organisation; and

4.3.2 bribery of a foreign public official, where an official is one who holds a legislative, administrative or judicial position in a territory or country outside the UK. This means that the Trust needs to take care to ensure that any contractors, agents or business partners acting on its behalf comply with the Act. It is therefore essential that contractors and agents acting on behalf of the Trust are made aware of the Trust's anti-bribery policy, through the Trust's terms and conditions or through the tendering process for larger contracts. In the case of international agents, reasonable due diligence must be carried out to ensure that they are not acting in a way that would compromise Mowbray Education Trust.

4.3.3 All staff are required to comply with The Bribery Act 2010. The Chief Finance and Operations Officer (CFOO) is responsible for the Trust's policy in relation to The Bribery Act 2010. Contact the CFOO if further guidance is required.

Corruption

4.4 Corruption is the misuse of power for private gain.

The Bribery Act 2010 makes bribery and corruption a criminal offence and holds companies liable for failing to prevent acts of bribery or corruption by those working for or on its behalf, no matter where the act takes place.

4.5 Failure to Prevent Fraud (ECCTA 2023)

From 1 September 2025, organisations can be criminally liable if an employee or associated person commits fraud intending to benefit the organisation, unless the organisation had *reasonable procedures* to prevent such conduct**.**

4.5.1 The Trust will ensure:

4.5.1.1 Fraud risk assessments are conducted and regularly reviewed.

4.5.1.2 Proportionate procedures are in place to mitigate risks.

4.5.1.3 Staff and trustees are trained on the new offence and their responsibilities.

4.5.1.4 Incidents are investigated promptly, with lessons learned incorporated into strengthened controls

5. Prevention

5.1 It is the corporate responsibility of Mowbray Education Trust to put in place preventative measures to fight fraud and corruption to minimise risk.

5.2 Mowbray Education Trust's policies, Schemes of Delegation together with the Financial Regulations, and Codes of Conduct set out a framework for dealing with the affairs of Mowbray Education Trust and all members and employees have a duty to comply with their provisions. This includes the duty of employees to act within statutory regulations.

5.3 Members and staff must operate in accordance with Mowbray Education Trust's procedures, processes and Code of Conduct.

5.4 Mowbray Education Trust 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 Audit Services will regularly evaluate the appropriateness and effectiveness.

5.5 Thorough documentation, including manuals and operating procedures, and 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 in line with best practice and effective internal controls.

5.6 Employee recruitment is required to be in accordance with procedures laid down in the Trust's HR procedures and, in particular, adequate checks made appropriate to the posts and before any appointment is made.

5.7 In addition, under ECCTA the Trust will:

- 5.7.1 Maintain proportionate "reasonable procedures" to prevent fraud.
- 5.7.2 Ensure external partners comply with Companies House transparency requirements.
- 5.7.3 Regularly review and update systems in line with evolving best practice.

6. Detection and Investigation

6.1 All staff are responsible for the prevention and detection of fraud, corruption and other irregularities. Managers should pay special attention to particular circumstances, which may indicate an irregularity.

6.2 Initiating action Suspicion of fraud or irregularity may be captured through several means, including the following:

- 6.2.1 requirement on all staff to report fraud or irregularity
- 6.2.2 whistleblowing
- 6.2.3 planned audit work
- 6.2.4 operation of proper procedures.

All actual or suspected incidents of fraud should be reported without delay to the CFOO, or CEO in the absence of the CFOO. The CFOO, or CEO, should, within 24 hours, hold a meeting of the following project group to decide on the initial response (CEO, CFOO, Trust IT Lead, Director of Governance and Compliance).

The group will decide on the action to be taken. This would normally be expected to be an investigation. The group shall in the first instance approach the Internal Scrutiny partner to ascertain capacity to undertake the investigation. Where the Internal Scrutiny partner cannot deliver the work in a timely fashion the group will approach an independent, and suitably qualified, alternative to conduct the investigation.

Should any member of the above group be suspected of fraud or irregularity the matter should be reported without delay to the Chair of Audit, Finance and Risk Committee, who would then be responsible for convening the above meeting without the suspect person(s).

6.3 Prevention of Further Loss

Where initial investigation provides reasonable grounds for suspecting a member or members of staff of fraud, the project group will decide how to prevent further loss. This may require the suspension, with or without pay, of the suspects in line with the Trust's HR policies. It may be necessary to plan the timing of suspension to prevent the suspects from destroying or removing evidence that may be needed to support disciplinary or criminal action. In these circumstances, the suspect(s) should be approached unannounced. They should be supervised at all times before leaving the Trust's premises. They should be allowed to collect personal property under supervision but should not be able to remove any property belonging to the Trust, this explicitly includes any and all IT devices. Any security passes and keys to premises, offices and furniture should be returned.

The CFOO shall immediately arrange the cessation of access to any financial systems. The IT lead shall ensure any additional access to Trust data is ceased immediately.

6.4 The Trust will follow disciplinary procedures against any member of staff who has committed fraud. The Trust will normally pursue the prosecution of any such individual. The relevant investigations will be performed and the DFE will be notified in line with the requirements as detailed in the Academy Trust Handbook by the CEO as accounting officer.

6.5 The Trust should ensure that the Internal Auditor and External Auditor is informed, as soon as possible, of any and all attempted, suspected or actual fraud or irregularity. The Auditors should consider any implications in relation to the internal control system, and make recommendations to management, as appropriate, to strengthen the systems and controls.

6.6 Recovering losses is a major objective of any fraud investigation. The Internal Auditor, or other investigating party, shall ensure that in all fraud investigations, the amount of any loss will be quantified. Repayment of losses should be sought in all cases. Where the loss is substantial, legal advice should be obtained without delay about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice should also be obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. The Trust would normally expect to recover costs in addition to losses

6.7 **Reporting to Trustees**
All incidents of fraud, or suspected fraud, shall be reported without delay by the CEO to the chairs of both the Trustee Board and the Audit, Finance, and Risk Committee. Any variation from the approved fraud response plan, together with reasons for the variation, shall be reported promptly to the chairs of both the Trustee Board and the Audit, Finance, and Risk Committee. On completion of an investigation, a written report shall be submitted to the Audit, Finance, and Risk Committee containing:

6.7.1 a description of the incident, including the value of any loss, the people involved, and the means of perpetrating the fraud
6.7.2 the measures taken to prevent a recurrence
6.7.3 any action needed to strengthen future responses to fraud, with a follow-up report on whether the actions have been taken.

7. Training

7.1 Training and guidance are vital in maintaining the effectiveness of this strategy and its general credibility. Mowbray Education Trust supports induction and work-related training, particularly for employees involved in internal control systems, to ensure that their responsibilities and duties are regularly highlighted and reinforced, and best practice is followed across the Mowbray Education Trust.

7.2 It is the responsibility of line managers to ensure that all scheduled training and refreshers are undertaken, and records are kept and monitored by HR and should include but not be limited to:-

7.2.1 The ECCTA “failure to prevent fraud” offence.

7.2.2 Reasonable procedures expected under the Act.

7.2.3 Transparency reforms including identity verification requirements.

8. Monitoring

8.1 Mowbray Education Trust has in place a clear framework of systems and procedures to deter and investigate fraud and corruption. It will ensure that these arrangements are fair, monitored and updated to keep pace with future developments in preventative measures At every review, the policy will be shared with the Audit, finance and Risk Committee for approval.

9. Academies Trust Handbook

9.1 Any employee as part of their roles and responsibilities that are referring to this document must also have an understanding and knowledge of the Academies Trust Handbook. If the Academies Trust Handbook differs from these procedures, please bring it to the attention of the Central Finance Team.

10. Amendments to the Document

10.1 This is a rewritten document due to the change of CFOO and is therefore the first iteration of this document.

Mowbray Education Trust

Anti-Fraud, Bribery and Corruption Policy

This Policy has been approved by the Trust Board

Signed……………… Name................................... Date:

Chair of the Trust Board

Signed ……..………………… Name............................... Date:

Chief Executive Officer