



Schools Anti-Fraud, Bribery and Corruption Model Policy

Date of issue: January 2025

DOCUMENT DETAILS	
Approving Body	FGB
Author	HCC
Scheduled Review	Every 4 years or per update
Date of Policy	January 2025
Next Review	January 2029





The Leys Primary & Nursery School

Learning TodayLeading Tomorrow

Contents

Policy Statement

Scope of the Policy

Ownership of the Policy

Definitions of Commonly Used Terms

Anti-Fraud, Bribery and Corruption Policy

Responsibility of Staff and Others

Reporting Procedure

Sanctions

Monitoring and Review

Related Policies

Finding out more about fraud

Appendix 1: Types of Fraud



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

Policy Statement

This policy outlines The Leys strategy to safeguard against fraud, bribery and corruption ensuring the proper use of public money and assets.

The Leys is committed to the prevention and detection of fraud, bribery, and corruption. The school will not tolerate fraud, bribery or corruption by its employees, governors, suppliers, contractors, agency workers, parents/guardians, or any external third parties.

The school will take all reasonable steps to prevent and detect such activities, investigate any suspected cases, and apply appropriate sanctions, which may include disciplinary action, dismissal, and/or prosecution, in accordance with applicable laws and regulations.

It is important to The Leys that there are proper procedures in place to guard against fraud, bribery, and corruption to ensure best use of public funds.

The Governing Body has a legal responsibility for the school's budget and will ensure that a sound system of internal control is in place to govern the use of delegated and other funds provided to the school.

The Head Teacher and Senior Leadership Team are responsible for maintaining robust financial controls designed to minimise the risk of fraud, bribery, corruption, or error.

All staff are expected to act with full accountability throughout their employment, adhere to the school's policies and financial procedures, follow any relevant professional codes, and comply with all laws and regulations governing the school's operations.

The Department for Education's (DfE) Scheme for Financing Local Authority Maintained Schools 2024 - 2026 (updated March 2025) includes the following provision, at paragraph 4.17.

“All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets”

In addition, when completing the School's Financial Value Standard, the governors are asked if there are adequate arrangements in place to guard against fraud and theft by staff, contractors and suppliers and note any instance of fraud or theft detected in the last 12 months.

This policy document assists the Governing Body in meeting these requirements.



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

Scope of the Policy

This policy applies to all employees, governors suppliers, contractors, agency workers, and parents/guardians. In the case of formal partnership working with other schools including federations or Academy Trust, The Leys will seek to promote the adoption of this policy by its partnership schools.

Ownership of the Policy

The policy has the approval of the Governing Body. The Headteacher and the Governing Body will adopt the policy, thereby ensuring that there is commitment at the highest level.

Definitions of Commonly Used Terms

Fraud

A deliberate and dishonest act of deception intended to make a gain or cause/expose another to a loss. It can include lying (making a false representation), withholding information, failing to declare a change in circumstances, or an abuse of position. It may also include misusing school resources. Fraud may be committed by staff or external parties for personal gain or to benefit another individual or organisation. Such actions can result in harm to the school or, in some cases, appear to benefit the school itself. The Fraud Act 2006 introduces criminal offences for fraud related behaviour including the possession of articles for use in fraud, making or supplying articles for use in frauds, and obtaining services dishonestly, either personally or for another. The maximum penalty for fraud is 10 years imprisonment.

The Economic Crime and Corporate Transparency Act (ECCTA) introduces an offence of “failure to prevent fraud.” From 1 September 2025, this law applies to large organisations, which includes Hertfordshire County Council, and all maintained schools through association to the Council. ECCTA places corporate liability of failing to prevent a fraud on the Council if a fraud is committed by employees, agents, subsidiaries, or other associated persons acting on its behalf, where the Council or the school benefits from the fraud. The Council has a statutory defence if it can demonstrate that reasonable procedures are in place to prevent fraud. All staff must follow these procedures and report any concerns immediately. The six principles of reasonable fraud prevention are set out in the section ‘Anti-Fraud, Bribery and Corruption Policy’.

Maintained schools should refer to Hertfordshire County Councils Anti-Fraud and Corruption Strategy 2025 which sets out the Council’s Strategy for counter fraud and corruption - [HCC Anti-Fraud Strategy and Policy Statement - March 2025](#)



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

Bribery & Corruption

Corruption is the deliberate misuse of your position for direct or indirect personal gain. Bribery means giving or receiving something of value to influence someone's actions unfairly. It can involve money, gifts, hospitality, or other benefits offered to gain an advantage in business or official decisions. Bribery is illegal (Bribery Act 2010) and can occur at any level. It is also an offence for the school to fail to prevent bribery, or to fail to put in place adequate measures to prevent bribery. Maximum penalties for bribery are unlimited fine and/or a maximum of 10-year imprisonment.

Maintained schools should refer to Hertfordshire Councils Anti-Bribery Policy 2025 which sets out the Councils Strategy for countering Bribery and corruption - [HCC Anti-Bribery Policy - March 2025](#)

Money Laundering

Money Laundering is the process by which criminals attempt to 'recycle' the proceeds of their criminal activities to conceal its origin and ownership whilst retaining use of the funds.

Any organisation that receives money from an external person or body is potentially vulnerable to a money laundering operation. Offences also include failing to disclose suspected money laundering, tipping off someone about a money laundering investigation, and destroying or concealing documentation relevant to such an investigation. The need for vigilance is vital and any suspicion concerning the appropriateness of a transaction should be reported to the Police (Academy schools only) or to the Councils Money Laundering Reporting Officer (MLRO) in accordance with the Councils Anti-Money Laundering Policy ([HCC Anti-Money Laundering Policy - March 2025](#)) (Maintained schools only).

Failure to Prevent Tax Evasion

Tax evasion is a criminal act where individuals or businesses deliberately avoid paying the correct amount of tax or wrongly claim tax repayments by acting dishonestly. It is an offence to take steps to evade tax or to be knowingly involved in tax evasion, even if the tax is not avoided. Examples include, entering false employment details to underpay income tax, processing invoices to help underpay tax, treating services as outside VAT scope when they should be in scope, or misclassifying payments as expenses to avoid tax.

The school may also commit an offence if it fails to take reasonable steps to prevent



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

employees, contractors, or other associated persons from criminally facilitating tax evasion. This applies whether the tax is owed in the UK or overseas.

Maintained schools should refer to Hertfordshire Council's Preventing Tax Evasion Policy - [HCC Preventing Tax Evasion Policy - March 2025 \(FINAL\)](#)

Anti-Fraud, Bribery and Corruption Policy

The Leys is committed to countering internal and external Fraud, Bribery and Corruption in all forms and will not tolerate it in any of its activities.

The principles which support the Anti-Fraud, Bribery and Corruption Policy and underpin The Leys procedures are as follows:

- **Top level commitment** - and the Governing Body are committed to preventing bribery by people associated with it. They foster a culture within the organisation in which fraud and bribery are never acceptable.
- **Proportionality** - The Leys has procedures in place to prevent fraud and bribery from internal and external actors. These are proportionate to the fraud and bribery risks faced by the school and to the nature, scale, and complexity of the school's activities. They are also clear, practical, accessible, effectively implemented and enforced.
- **Risk Assessment** - The nature and extent of the school's exposure to potential external and internal risks of fraud and bribery are periodically assessed. This includes financial risks but also other risks such as reputational damage.
- **Due diligence** - The Leys takes a proportionate and risk-based approach, in respect of people who perform or will perform services for or on behalf of the school, to mitigate identified fraud and bribery risks.
- **Communication (including training)** - The Leys seeks to ensure that its Anti-Fraud, Bribery and Corruption policy and procedures are embedded and understood throughout the school through internal and external communication, including training that is proportionate to the risks it faces.
- **Monitoring and review** - Procedures designed to prevent fraud and bribery are monitored and reviewed, and improvements are made where necessary.

It is unacceptable to:

- Engage in any intentional action that compromises the financial interests of the school.
- Engage in any intentional fraud, bribery or associated behaviour that benefits the school in any way.
- Give, promise to give, or offer payment, gifts or hospitality with the expectation or hope



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

that a business advantage will be received, or to reward a business advantage already given.

- Accept payment from a third party that is offered with the expectation that it will obtain business advantage for them, whether known or suspected.
- Accept a gift or hospitality from a third party if it is offered or provided with an expectation that an advantage will be provided by The Leys in return, whether known or suspected.
- Retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy.
- Engage in any activity in breach of this policy.

Responsibilities of staff and others:

Prevention, detection and reporting of fraud and bribery and other forms of corruption are the responsibility of all those working for The Leys or under its control. All staff, including third parties working or performing any service on or on behalf of the school, are to avoid activity that breaches this policy, and must:

- Ensure that they read, understand and comply with the policy
- Raise concerns as soon as possible if they suspect fraud or bribery
- Always act with honesty and integrity to safeguard the resources of The Leys for which they are responsible
- Comply with the law (both in spirit and in the letter)
- Adhere to the school's reporting procedures

Reporting Procedure

Where you become concerned about an activity that you suspect involves fraud or bribery you should report this immediately to the Schools Headteacher and/or the Chair of Governors/Chair of Board of Trustees (authorised officers) who will follow the school's fraud response plan.

- Maintained Schools will adhere to the Hertfordshire County Council's Fraud Response Plan and report all fraud to the Shared Anti-Fraud Service which is detailed in the [HCC Anti-Fraud Strategy and Policy Statement - March 2025](#)
- Maintained Schools will adhere to the Hertfordshire County Council's Anti-Bribery Policy when reporting suspected incidents of bribery which is detailed in the [HCC Anti-Bribery Policy - March 2025](#)



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

Only the Director of Public Prosecutions (DPP) or the National Crime Agency (NCA) can bring criminal sanctions for any alleged/proven offences under the Bribery Act, therefore any allegations received which can be corroborated, if only in part, must be reported to the Police or the NCA by authorised officers as detailed above, or in the HCC Anti-Bribery Policy (Maintained Schools Only).

Please refer to the school's whistleblowing policy for disclosure procedures under the Public Interest Disclosure Act 1998.

Sanctions

Any breach of this policy may result in disciplinary and/or criminal action, which could result in dismissal for and/or criminal conviction.

Monitoring and Review

The Governors and Headteacher will ensure the continuous review and amendment of this policy and the relevant associated policies as necessary to ensure that it remains compliant with good practice, national public sector Codes of Practice and meets the needs of the school.

Review date: Frequency as required by legislative changes / December 2028.

Related Policies

The Anti-Fraud, Bribery and Corruption Policy should be considered alongside the following policies which collectively set out The Leys approach to reducing fraud, bribery, and corruption risks:

- Hertfordshire County Council Anti-Fraud and Corruption Strategy Hertfordshire County Council Anti-Bribery Policy
- Confidential Reporting Procedure (Whistleblowing)
- Online Safety Policy
- Cyber Security Policy
- Staff Code of Conduct
- Charging and remissions

Finding out more about Fraud

You can find out more about fraud and the impact on schools by following the link to the Department of Education guidance [Fraud awareness: good practice for education and training providers - GOV.UK](#), as well as the Councils response to the threat of fraud, corruption and bribery on the Councils website www.hertfordshire.gov.uk/fraud.



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow

Appendix 1: Types of Fraud

Schools have reported a wide range of fraud types. The key areas highlighted in Fighting Fraud & Corruption Locally 2020 remain significant risks. However, new fraud types are emerging. Below are examples of fraud risks that may affect schools. Please note, this is not an exhaustive list.

Recruitment - Concealment of adverse work history to gain employment, False references/work history/qualifications to gain employment, Nepotism.

Internal fraud – Diverting school monies to a personal account, accepting bribes, stealing cash, working elsewhere while claiming to be off sick, selling school assets for personal gain.

Payroll – False employees, overtime claims, expenses, or polygamous workers

Pensions – Deceased pensioners pension claimed by others, overpayments, entitlement overstated.

Asset Misappropriation - Theft of cash (petty cash/cash received/Charity collections), Theft of physical assets, Personal use of school assets (without authorisation)

Bribery - Gratuities received/solicited (non-procurement).

Procurement – Tendering issues, split contracts, double invoicing, poor contract management, inflated invoices, substandard services/goods

Cyber dependent crime and cyber enabled fraud – Enabler for fraud, may result in diversion of funds.

Insurance Fraud – False claims including slips and trips and claims for damages.

Mandate Fraud – Fictitious invoices, Fraudulent requests to change bank details.

Cheque Manipulation – Funds diverted away from intended party.

Money laundering – Exposure to suspect transactions or money received by the school from unknown sources.



The Leys Primary & Nursery School

Learning Today ...Leading Tomorrow