



PolyMAT

Anti-Fraud, Bribery, and Corruption Policy

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1. Introduction

PolyMAT is committed to ensuring that it acts with integrity and conducts all Trust business in an honest and ethical manner. We take a zero-tolerance approach to fraud, bribery, and corruption and are committed to acting professionally, fairly, and with integrity in all our Trust business and relationships wherever we operate and implementing and enforcing effective systems to counter bribery.

We will uphold all laws relevant to countering bribery and corruption. However, we remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

The purpose of this policy is to:

- Set out the Trust's responsibilities, and those working for us, in observing and upholding our position on fraud, bribery and corruption; and
- Provide information and guidance to those working for us on how to recognise and deal with fraud, bribery, and corruption issues.

In order to minimise the risk and impact of fraud, the Trust's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.

This policy, in line with the Trust's corporate values of integrity, consistency, impartiality, fairness, and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure.

Time limits specified in this document may be extended by mutual agreement.

If requested, employees may be accompanied by a recognised trade union representative or a work colleague, not involved in any part of the process, at any interviews during the course of an investigation conducted into a potential breach of this policy.

2. Who is covered by the policy?

This policy applies to all individuals working for the Trust or on our behalf in any capacity, including employees at all levels, agency workers, volunteers, Local Academy Committee Members (LAC Members), Trustees, contractors, consultants, or any other individual associated with the Trust, wherever located.

In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

All individuals working for the Trust or on our behalf in any capacity, have a responsibility to prevent and detect fraud. The Trust recognises the role of others in alerting them to areas where there is suspicion of fraud and understands that's recognising potential fraud and being able to report it is just as important as the measures to prevent and detect it.

All individuals working for the Trust or on our behalf in any capacity, LAC Members and Trustees at PolyMAT have a duty to take reasonable steps to limit the possibility of corrupt practices.

It is the responsibility of the Responsible Officer and Auditors to review the adequacy of the measures taken by the Trust to test compliance and to draw attention to any weaknesses or omissions. Any investigation carried out in relation to an alleged breach of this policy will be carried out in accordance with the Trust's Disciplinary Policy and Procedure.

3. Definitions

3.1 Fraud

The term 'fraud' is commonly used to describe the use of deception to deprive, disadvantage or cause loss to another person or party; or secure unwarranted personal gain.

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these "others" are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

The term fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices, and falsification of accounts.

An example of fraud would be submitting false qualifications or other achievements in order to secure a position of employment with the Trust, that an individual would not otherwise be entitled to.

3.2 Bribery

The term 'bribery' is an inducement or reward offered, promised or provided to gain personal, commercial, regulatory, or contractual advantage.

It is an offence for a person to offer, promise or give a financial or other advantage to another person in one of two cases:

- Where a person intends the advantage to bring about the improper performance by another person of a relevant function or activity or to reward such improper performance;
- Where a person knows or believes that the acceptance of the advantage offered, promised or given in itself constitutes the improper performance of a relevant function or activity.

Before any individual offers or accepts any inducement or reward to or from any supplier or customer they should ask themselves:

- Whether the person receiving the benefit would be happy for their employers and/or shareholders/trustees/governors to have knowledge of the arrangements; and

- Whether the interests of the person receiving the benefit are, as a result of so receiving, in conflict with the interests of the organisation that he or she represents or works for; and
- Whether a reasonable person having knowledge of the arrangements would consider that the benefit was offered or provided to induce a person towards improper conduct such as committing a breach of trust or acting in bad faith or showing bias when there is a duty to be impartial.

If the person receiving the benefit would rather keep the arrangements secret from their employer, and/or their interests have diverged from their employers and/or an ordinary reasonable person would consider the benefit given or received as inducement or reward for improper conduct – then the activity is likely to amount to a bribe.

3.3 Corruption

The term 'corruption' is broadly defined as the abuse of entrusted power for personal gain.

Corrupt practices are defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by PolyMAT, its staff, LAC Members and Trustees.

An example of corruption would be for an employee to offer in return for a gift, to withhold payments for a school trip for personal gain.

3.4 Gifts and Hospitality

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties.

Any gifts, rewards, and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared.

The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone.

The giving or receipt of gifts to individuals is not prohibited, if the following requirements are met:

- It is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- It complies with local law;
- It is given in our name, not in your name;
- It does not include cash or a cash equivalent (such as gift certificates or vouchers);
- It is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time;
- Taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
- It is given in good faith, openly and not secretly; and

- Gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the line manager's approval.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

For more information, please refer to the Trust's Gifts and Hospitality Policy.

3.5 Irregularities

Irregularities fall within the following broad categories, the first three of which are criminal offences:

- Theft - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession;
- Fraud - the intentional distortion of financial statements or other records by persons internal and external to the Trust, which is carried out to conceal the misappropriation of assets or otherwise for gain;
- Bribery and corruption - involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement;
- Failure to observe, or breaches of, Scheme of Delegation and Financial Regulations; Trust's Procedures which in some circumstances, constitute an irregularity, with potentially significant financial consequences.

Examples of what could constitute fraud and corruption are:

- theft of cash;
- non-receipt of income;
- substitution of personal cheques for cash;
- travelling and subsistence claims for non-existent journeys/events;
- travelling and subsistence claims inflated;
- manipulating documentation to increase salaries/wages received, e.g. false overtime claims;
- payment of invoices for goods received by an individual rather than the Trust;
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Trust;
- unauthorised borrowing of equipment;
- breaches of confidentiality regarding information;
- failure to declare a direct pecuniary or otherwise conflicting interest;
- failure to report a related party transaction
- concealing a generous gift or reward;
- unfairly influencing the award of a contract;
- creation of false documents;
- deception;

- using position for personal reward.

The above is not an exhaustive list, and fraud, bribery, and corruption can take many different forms. If you are in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Finance Director/Business Manager/COO.

Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, please seek advice from your Head of School.

What is not acceptable?

It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality to an individual with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- Accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage in any activity that might lead to a breach of this policy.

4. Roles and Responsibilities

4.1 All individuals working for the Trust, LAC Members

All individual working for or on behalf of the Trust in any capacity must ensure that they read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All individuals are required to avoid any activity that might lead to, or suggest, a breach of this policy.

PolyMAT has adopted the following measures to demonstrate its commitment to anti-fraud, bribery and corruption:

- Finance & Personnel & Audit Committees meets regularly;
- All staff, LAC members and trustees are required to declare prejudicial interests;
- All staff and LAC members are made aware of the understanding on the acceptance of gifts and hospitality;
- Clear recruitment policies and procedures are established.

Individuals working for the Trust and LAC Members also have a duty to report any other member of staff or Trustee, whose conduct is reasonably believed to represent a failure to comply with the above.

For more information, please refer to the Trust's Whistleblowing Policy and Procedure.

4.2 Responsible Officer

The Responsible Officer has specific responsibility for overseeing the financial arrangements on behalf of the Trustee's.

The main duties of the Responsible Officer are to provide the LAC Members with ongoing independent assurance that:

- The financial responsibilities of the LAC members are being properly discharged;
- The resources are being managed in an efficient, economical and effective manner;
- Sound systems of financial control are being maintained; and
- Financial considerations are fully taken into account in reaching decisions.

4.3 Chief Finance Officer

The Finance Manager has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of PolyMAT.

In respect of fraud, it is therefore the responsibility of the Finance Manager to ensure internal controls prevent and detect any frauds promptly. This includes:

- Proper procedures and financial systems;
- Effective management of financial records;
- Management of the Trust's financial position.

5. External Audit

The Trust's Annual Report and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept by the Trust throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the Department of Education.

6. How to Raise a Concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes fraud, bribery, or corruption, or if you have any other queries, these should be raised with your Head of School.

Concerns should be reported by following the procedure set out in the Trust's Whistleblowing Policy and Procedure.

As soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future, you must notify Business Manager and refer to your Head of School, unless this individual is involved in the irregularity in which case the Chair of Trustees should be informed.

Any individual who breaches this policy may be subject to disciplinary action up to and including summary dismissal for gross misconduct, in accordance with the Trust's Disciplinary Policy and Procedure. We reserve our right to terminate our contractual relationship with other workers if they breach this policy.

For more information, please refer to the Trust's Whistleblowing Policy and Procedure.

7. Response to Allegations

The Head of School's will have initial responsibility for co-ordinating the initial response. In doing this they will consult the Trust's external HR advisors regarding potential employment issues. The Head of School's will also seek legal advice from the Trust's solicitors on both employment and litigation issues before taking any further action.

The Business Manager and Head of School's will ascertain whether or not the suspicions have substance. In every case, and as soon as possible after the initial investigation, they will pass the matter on to the Chair of the Finance & Personnel. Even if there is no evidence to support the allegation, the matter must be reported.

The Audit Committee will undertake the management of the investigation.

- They will, if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required.
- They will determine whether the findings, conclusions and any recommendations arising from the preliminary investigation should be reported to the Chair of Trustees.
- If further investigations are required, they will determine which outside agencies should be involved (police, auditors).

The Head of School's are required to notify the Board of Trustees of any serious financial irregularities. This action will be taken at the first opportunity following the completion of the initial investigations and will involve keeping the Chair of Trustees fully informed between governor meetings of any developments relating to serious control weaknesses, fraud, or major accounting breakdowns.

If evidence of fraud is forthcoming, then the Board of Trustees will inform the Department for Education as required by the Funding Agreement and will consider whether or not to refer the matter to the police.

8. What to do if you are a victim of bribery or corruption

It is important that you tell the Finance Manager as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

9. Confidentiality and Safeguards

PolyMAT recognises that individuals who refuse to accept or offer a bribe, or those who or report another's wrongdoing, are sometimes worried about possible repercussions, not least because of the fear of reprisal from those responsible for the alleged malpractice.

The Trust are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the COO immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Policy and Procedure, which can be found in this handbook.

This does not mean that, if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted in order to investigate a potential breach of this policy.

There is a need to ensure that the process is not misused.

For more information, please refer to the Trust's Disciplinary Policy and Procedure, Grievance Policy and Procedure, and Capability Procedure.

10. Links with other Policies

The Board of Trustees is committed to preventing fraud and corruption. To help achieve this objective there is a clear network of systems and procedures in place for the prevention, detection and investigation of fraud and corruption.

This policy attempts to consolidate those in one document and should be read in conjunction with the following policies:

- Whistleblowing Policy and Procedure;
- Financial Regulations;
- Disciplinary Policy and Procedure;
- Grievance Policy and Procedure; and
- Capability Procedure.