Anti Fraud, Anti Bribery Policy and Gifts

Approved on	**12th November 2026**
Approved by	**Board of Trustees**
Next Review Date	**July 2029**

Change Record

Date of Change:	Changed By:	Comments:
10.07.25	JPT	No change
15/07/26	JPT	Terminology changes.

Date of next review: 15/07/29

Introduction

The Essex and Thames SCITT is determined that the culture and tone of the SCITT 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 judgment, the duty to uphold the law and respect for others.

Essex and Thames is committed to the highest standards of ethical conduct in its activities by ensuring that the affairs of the SCITT are conducted in accordance with the highest standards of probity and accountability. The Headteacher's Board of Trustees is determined to prevent and combat fraud, bribery, corruption and other financial impropriety (e.g. theft) wherever it may arise in relation to any of the SCITT's activities or services.

To this end, the SCITT has a framework of written procedures and controls that sets out best practice and aims to reduce the risk of fraud and bribery. In addition to this policy, these include:

- Financial Regulations and Scheme of Delegation
- Code of Conduct (Including Whistle Blowing)
- Risk Management

The purpose of this policy is to:

- Promote the prevention of fraud and bribery;
- Help people to detect fraud and bribery;
- Explain the procedures for investigating suspected cases; and
- Explain what we will do if we identify cases of fraud and bribery.

Scope of this policy

This policy applies to all employees, volunteers, committee members, temporary workers, consultants, contractors, agents and subsidiaries acting for, or on behalf of, the SCITT. Essex and Thames expects all staff and other representatives of the SCITT to demonstrate the highest standards of honesty and integrity in the discharge of their functions. All members of staff and other representatives of the SCITT are required to familiarise themselves with this Policy and are required to report any occurrence, or suspected occurrence, of fraud and bribery (see Reporting and Investigation section below for further details).

Definitions

For the purposes of this policy, the following meanings apply:

Fraud

The intentional distortion of financial statements or other records by persons internal or external to the charity which is carried out to conceal the misappropriation of assets or otherwise for gain.

Fraud may involve:

- Falsification or alteration of accounting records or other documents
- Suppression or omission of the effects of transactions from records or documents
- Recording transactions which have no substance
- Wilful misrepresentation of transactions or of Essex and Thames' state of affairs

Bribery

The Bribery Act 2010 defines bribery as the offer or acceptance of a reward to persuade someone to act dishonestly and/or in breach of the law. Under the Act, a bribe is also defined as a financial or other type of advantage that is offered or requested with the:

- Intention of inducing or rewarding improper performance of a function or activity; or

- Knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity.

A criminal offense will be committed under the Bribery Act 2010 if:

- an employee or associated person acting for, or on behalf of, the SCITT offers, promises, gives, requests, receives or agrees to receive bribes

Theft

The dishonest taking of property belonging to another person with the intention of permanently depriving the owner of its possession'.

Fraud

Indicators of fraud can be behavioural, financial or organisational. While it is important to recognise that any of the following behaviours, in isolation, are unlikely to be indicators of fraud, combined with other concerns they may present useful warning signs:

Behavioural indicators

- Increased stress for no obvious reason.
- Hesitancy, avoidance or confrontation when asked direct questions.
- Secretive or economical with the truth.
- Personal problems, including financial problems, alluded to but not shared.
- Reluctance to take holiday entitlement.
- Poor work practices, including bending rules, or using 'shortcuts'.
- Constant complaints about the person from others.
- A person works late for no obvious reason.
- Lifestyle not equal to income.

Financial and organisational indicators

- Late or poorly presented accounts.
- Accounts and documents not circulated in advance.
- Accounts that do not balance.
- Financial inaccuracies that cannot be explained clearly.
- Poor records and minutes.
- Lack of openness and transparency, key decisions taken outside meetings.
- Poor forward planning.
- Final demands and 'red letters' received by the school.

Bribery

What is prohibited?

The SCITT prohibits employees or associated persons from offering, promising, giving, soliciting or accepting any bribe. The bribe might be cash, a gift or other inducement to, or from, any person or organisation. The bribe might be made to ensure that a person or the SCITT improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain any commercial, contractual or regulatory advantage for the charity in either obtaining or maintaining school business, or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or sub-contractors or other third parties.

Records

Employees and, where applicable, associated persons, are required to take particular care to ensure that the Essex and Thames Register of Business Interests is accurately maintained in relation to any contracts or business activities.

Due diligence should be undertaken by employees and associated persons prior to entering into any contract, arrangement or relationship with a potential supplier of services, agent, consultant or representative. Employees and associated persons are required to keep accurate, detailed and up-to-date records of all corporate hospitality, entertainment or gifts accepted or offered by use of the ‘Gifts and Hospitality Register’– see Appendix 1.

Corporate entertainment, gifts, hospitality and promotional expenditure

CEO

The SCITT permits corporate entertainment, gifts, hospitality and promotional expenditure that is undertaken:

- For the purpose of establishing or maintaining good business relationships;
- To improve the image and reputation of the SCITT; or
- To present the SCITT's services effectively;
- The maximum permitted value of a gift is £40

Provided that it is:

- Arranged in good faith, and
- Not offered, promised or accepted to secure an advantage for the SCITT or any of its employees or associated persons or to influence the impartiality of the recipient.

The SCITT may send gifts (such as flowers) to members of employed staff, Trainees, Apprentices or Practitioners or those who are contracted to teach or tutor for the SCITT as per the table below;

Rationale for sending gifts;

1. Bereavements
2. Significant illness lasting more than 2 weeks
3. Hospitalisation for inpatient treatment
4. Where the CEO and CFO agree that an individual is in significant distress and that a gift will have an impact on their wellbeing
5. Retirement
6. Any other significant events deemed to be appropriate by the CEO or CFO

Anything that falls outside of this list must have the additional approval of the Chair of Trustees.

The SCITT will authorise only reasonable, appropriate and proportionate entertainment and promotional expenditure, as set out in its agreed fees and charges for each year.

Procedure

Employees and, where relevant, associated persons should submit requests for proposed hospitality and promotional expenditure to the Finance Officer.

Employees are required to set out in writing:

- The objective of the proposed client entertainment or expenditure;
- The identity of those who will be attending;
- The charity that they represent; and
- The details and rationale of the proposed activity.

The SCITT will approve business entertainment expenditure proposals only if they demonstrate a clear business objective and are appropriate for the nature of the business relationship. The SCITT will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit was being sought (for example, prior to a tendering exercise).

If an employee or associated person wishes to provide gifts to suppliers, clients or other business contacts, prior written approval from the CEO is required, together with details of the intended recipients, reasons for the gift and business objective. Where the employee is the CEO, prior approval must be sought from the Board of Trustees where the amount is more than trivial.

Receipt of corporate entertainment, gifts and hospitality

Any gift or element of hospitality received above the value of £40[1] should be declared. Any gifts, rewards or entertainment received or offered from clients, public officials, suppliers or other business contacts should be reported immediately to the CFO. In certain circumstances, it may not be appropriate to retain such gifts or be provided with the entertainment and employees and associated persons may be asked to return the gifts to the sender or refuse the entertainment, for example, where there could be a real or perceived conflict of interest. As a general rule, small tokens of appreciation, such as flowers, chocolates or a bottle of wine, may be retained by employees.

In all cases (whether gifts and hospitality are given or received) employees and, where applicable, associated persons must supply records and receipts, in accordance with the school's financial procedures.

Charitable donations

If the SCITT makes charitable donations it will in all cases ensure that any charity concerned can produce satisfactory evidence of charitable status.

Reporting and Investigating Fraud and Bribery

Anyone who has reasonable grounds to believe that an act of fraud or bribery has happened or is likely to happen must report it. As long as the disclosure is made in good faith, it does not matter if the person making the disclosure is mistaken[2].

The Board of Trustees will investigate any allegations of fraud or bribery. Any suspicion of fraud or bribery should be reported to a member of the Senior Leadership Team. If it is considered more appropriate (for example, if a member of the Senior Leadership Team is implicated) the suspicions may be reported directly to the Board of Trustees. Alternatively, any concerns may be reported by following the procedures set out in Thames' Whistleblowing policy.

[1] This limit does not apply to collections by parents for teacher's gifts or tokens of appreciation. In such circumstances, any gift or token of appreciation where the total value exceeds more than £40 **per contributor** must be declared.

[2] However, any deliberate false or malicious accusations of fraudulent activity or bribery may result in disciplinary or other appropriate action.

Following a report, the Senior Leadership Team member will make any initial enquiries considered necessary to validate the report. In every case and as soon as possible after this initial investigation, they will pass the matter to the Chairperson of the Board of Trustees. Even if there is no evidence to support the allegation, the matter must be reported.

Where there is a suggestion that an act of fraud or bribery had occurred, the Chairperson of the Board of Trustees will set up an investigation panel. A designated panel member will collect all available evidence and present the findings to the panel. When fraud or bribery is identified, the panel will take action to:

- Limit the damage;
- If appropriate, seek reparation for losses incurred;
- Take appropriate action against the perpetrators; and
- If necessary, revise procedures to prevent any recurrence.

The SCITT will fully investigate any instances of alleged or suspected bribery or fraud. Employees suspected of bribery or fraudulent activity may be suspended from their duties while the investigation is being carried out. The SCITT will invoke its disciplinary procedures where any employee is suspected of bribery, and proven allegations may result in a finding of gross misconduct and immediate dismissal. The SCITT may terminate the contracts of any associated persons, including consultants or other workers who act for, or on behalf of, the SCITT who are found to have breached this policy.

In all cases (whether or not an act of fraud or bribery has occurred) the matter will be reported to the Board of Trustees, with details of, and reasons for, the outcome.

The SCITT may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, Revenue and Customs Prosecutions Office and the police. The SCITT will provide all necessary assistance to the relevant authorities in any subsequent prosecution. A report must be sent to the DFE, using the following link:
https://www.gov.uk/guidance/report-fraud-in-academies-colleges-or-training-providers-to-dfe

Review of procedures
The CFO will monitor and review the implementation of this policy and related procedures on a regular basis, including reviews of internal financial systems, expenses, corporate hospitality and giving or receiving of gifts.

The SCITT reserves the right to amend and update this policy as required. For the avoidance of doubt, this policy does not form part of employees' contracts of employment.

APPENDIX 1

Register of Gifts and Hospitality
Essex and Thames SCITT

Declaration form

I wish to declare the following information in accordance with the Board of Trustees' requirements that a Register of Gifts and Hospitality should be maintained.

Name:

Post:

Signature:

Date:

You should provide full details of your declaration below:

Declaration of Gifts and Hospitality		
Date gift received	**From Whom**	**Gift or Hospitality**
