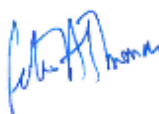


ANTI-FRAUD POLICY



Policy Review					
Author/Owner	Position	Approved by:	Approval Date	Review Cycle Review Date	Published on Website Y/N
James Pill-Waring	VPF&CS	Corporation  Peter Thomas, Chair	SMT Corporation 10 July 2025	Annual April 2026	Y

Document Control – Revision History (Policies only)			
Author/Owner	Summary of Changes	Revision Date	Version
James Pill-Waring	Creation of the policy	April 8, 2025	V1

Initial Equality Impact Screening			
Has anyone else been consulted on this policy and/or procedure?			
What evidence has been used for this impact screening (e.g. related policies, publications)?			
Declaration (please tick one statement and indicate any negative impacts) <input checked="" type="checkbox"/> I am satisfied that an initial screening has been carried out on this Policy and/or Procedure and a full Equality Impact Assessment is not required. There are no specific negative impacts on any of the Protected Characteristics groups. <input type="checkbox"/> I recommend that an Equality Impact Assessment is required by the Equality and Diversity group, as possible negative impacts have been identified for one or more of the Protected Characteristics groups as follows: <div style="margin-left: 40px;"> <input type="checkbox"/> Age <input type="checkbox"/> Disability <input type="checkbox"/> Gender Reassignment <input type="checkbox"/> Race <input type="checkbox"/> Religion or belief <input type="checkbox"/> Sex <input type="checkbox"/> Sexual orientation <input type="checkbox"/> Marriage & civil partnership <input type="checkbox"/> Pregnancy & maternity </div>			
Completed by:	James Pill-Waring	Position:	VPF&CS
		Date:	April 8, 2025
Reviewed by Equality & Diversity Group: /NO If Yes: Date: I confirm that any recommended amendments have been made			
Summary of Comments including Recommendations from Equality & Diversity Group Review:			
Amended by Author:		Position:	
		Date:	

Contents

Contents.....	2
1. PURPOSE	3
2. SCOPE	3
3 RESPONSIBILITY & AUTHORITY	4
4 PROCEDURE	5
5 RELATED LEGISLATION, POLICIES & PROCEDURES	8

1. PURPOSE

- 1.1 The purpose of this policy is to establish and maintain an effective and proportionate anti-fraud framework within Yeovil College. This framework aims to prevent, detect, investigate, and sanction fraud, including seeking redress where appropriate. The policy outlines the College's commitment to maintaining high standards of integrity and accountability, ensuring compliance with relevant regulations, and safeguarding the College's resources

2. SCOPE

- 2.1 This policy applies to all members of Yeovil College, including staff, governors, students, and any third parties associated with the College. It covers all forms of fraud, theft, irregularity, cybercrime, bribery, and corruption. The policy is designed to address vulnerabilities to fraud and ensure that all instances of suspected or discovered fraud are reported, investigated, and resolved appropriately.
- 2.2 Fraud is any person who dishonestly makes a false representation to make a gain for themselves or another or dishonestly fails to disclose to another person, information which he is under a legal duty to disclose, or commits fraud by abuse of position, including any offence as defined in the Fraud Act 2006. For practical purposes, fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.
- 2.3 Fraud is defined as:
- deception;
 - bribery;
 - forgery;
 - extortion;
 - corruption;
 - theft;
 - conspiracy;
 - embezzlement;
 - misappropriation;
 - false representation;
 - concealment of material facts and collusion.
- 2.4 Fraud can be committed by persons outside as well as inside the College. In the College context internal fraud or irregularity could include:

- pilfering of stock
- improper use of telephone/fax facilities
- unauthorised use of College equipment (including computers)
- theft of cash or equipment
- improper manipulation of computer programmes or data collusion with others for illicit gain
- falsification of claims for Travel and Subsistence or other allowances
- improper/inaccurate claims for overtime or time off in lieu

The above listing is not exhaustive but does cover the most common types of fraud and irregularity.

2.5 External attempts at fraud or irregularity could include:

- offers of bribes/inducements
- submission of false invoices
- demands for payment of unsolicited goods
- contractor frauds involving overcharging, sub-standard work, bid rigging and/or collusion in competition for services
- fraudulent claims for College funds

Again, the above list is not exhaustive but does cover the most common types of external fraud.

3 RESPONSIBILITY & AUTHORITY

3.1 Principal (Accounting Officer)

- 3.1.1 Establish and maintain a sound system of internal control to prevent fraud.
- 3.1.1 Ensure prompt investigations and take appropriate legal or disciplinary action.
- 3.1.2 Report significant fraud in the statement of regularity, propriety, and compliance.

3.2 Governors and Staff

- 3.2.1 Declare interests and ensure compliance with internal controls.
- 3.2.2 Report any suspicions of fraud appropriately.
- 3.2.3 Comply with College policies and procedures, including anti-fraud, anti-bribery, whistleblowing, and risk management.

3.3 Vice Principal Finance & Corporate Services

- 3.3.1 Initiate investigations upon receiving reports of suspected fraud.

- 3.3.2 Inform the Principal, Chair of the Audit Committee, Internal and External auditors and DfE (if a matter of significant fraud is suspected or discovered) of any reported incidents.
- 3.3.3 Ensure robust internal controls.

3.4 Internal Audit

- 3.4.1 Audit key financial controls and promote an anti-fraud culture.
- 3.4.2 Assist in the investigation of reported fraud or irregularity.
- 3.4.3 Provide evaluations of the adequacy and effectiveness of the College's risk management, control, and governance processes.

3.4 External Auditors

- 3.5.1 Be informed of any suspected or discovered instances of fraud, cybercrime, theft, bribery, corruption, irregularity, major weakness, or breakdown in the accounting or other control framework.
- 3.5.2 Collaborate with the College to ensure thorough investigation and resolution of reported issues.

4 PROCEDURE

4.1 Raising Awareness

- 4.1.1 Staff will undertake regular training sessions to understand the risks of fraud and the importance of vigilance.
- 4.1.2 All policies are easily accessible via the College portal.
- 4.1.3 The Whistleblowing Policy is in place to encourage staff to report any suspicious activities without fear of retaliation.

4.2 Prevention

- 4.2.1 Robust internal controls exist to safeguard assets and ensure compliance with financial regulations.
- 4.2.2 Risk assessments are considered to identify potential fraud risks and implement measures to mitigate them.
- 4.2.3 The Financial Regulations, Financial Procedures and the Business Code of Conduct outlines acceptable behaviour and the consequences of fraudulent activities.

4.3 **Detection**

- 4.3.1 Financial transactions are monitored and subject to audit to detect any irregularities.
- 4.3.2 Asset verifications are carried out on an on-going basis.
- 4.3.3 In the event of suspected fraud, this should be reported directly to a line manager or in accordance with the Whistleblowing Policy if appropriate.

4.4 **Investigation and Sanction**

- 4.4.1 The line manager must discuss the facts with the person raising the issue. If the line manager considers that a fraud irregularity has occurred or is likely to occur the must immediately report the matter to the Vice Principal Finance and Corporate Services (note if the Vice Principal is implicated the Principal should be informed).
- 4.4.2 Upon receiving a report of suspected fraud, the Vice Principal Finance & Corporate Services will initiate an investigation. If the Vice Principal is implicated, the Principal will take over the investigation.
- 4.4.3 On receipt of the information the Vice Principal Finance & Corporate Services must establish the facts of the case and decide what further action, if any, is required. This may or may not include:
 - Removing, for safe custody, any books, records or document relating to the case;
 - confiscating any equipment relating to the case (eg Personal Computers Laptop/flash drives);
 - If the evidence strongly points to a material fraud having been perpetrated the Vice Principal Finance & Corporate Services, after consultation with the Principal, may inform the Police, to allow them to carry out their own criminal investigation;
 - recover any College property that has been unofficially removed from College premises.
- 4.4.4 The Principal or the Chair of Governors may suspend any members of College staff, suspected of involvement, pending further investigations.
- 4.4.5 Appropriate sanctions will be applied to individuals found guilty of fraud, including disciplinary action, termination of employment, and legal proceedings.
- 4.4.6 Seek redress where appropriate, including recovering any assets or funds lost due to fraudulent activities.

4.5 Reporting and Communication

4.5.1 All cases reported to the Vice Principal Finance & Corporate Services must also be reported to:

- the Chair of the Audit Committee;
- the College Internal Auditors
- the College Audit Committee, under a standing agenda item at each Committee meeting.
- the DfE, who will be notified for matters in excess of £5,000 (or less than £5,000 if unusual, novel, complex or there maybe public interest). This will be reported through the DfE Counter Fraud and Investigation Team – 0370 000 2288 or allegations.mailbox@education.gov.uk

4.5.2 Any suspected or discovered instances of fraud, cybercrime, theft, bribery, corruption, irregularity, major weakness, or breakdown in the control framework are reported to the chair of the audit committee, external auditors, and internal auditors as soon as practically possible.

4.6 Learning from experience

4.6.1 Where a fraud or irregularity has occurred, College management must take steps to improve the controls in the systems where the fraud occurred. This will help to ensure that the fraud, or a version thereof, does not recur in the future.

4.6.2 The College Internal Auditors will review the lessons learned from any case of fraud or irregularity and ensure that appropriate action has been taken to improve control such that the risk of a similar case arising in the future is minimised.

4.7 Regular Review and Updates

4.7.1 This policy will be subject to regular and frequent reviews to ensure its effectiveness and will requiring formal sign-off. The intention is to stay updated with evolving fraud threats and ensure adjustments to the policy accordingly.

4.8 Cybercrime and IT Security

4.8.1 The College has taken stringent measures to protect against cybercrime, including regular IT health checks and penetration testing.

4.8.2 The College will not pay any cyber ransom demands, in line with the National Crime Agency's recommendations.

5 RELATED LEGISLATION, POLICIES & PROCEDURES

- Fraud Act 2006 -¹
- Bribery Act 2010²
- The Economic Crime and Corporate Transparency Act 2023³
- Financial Regulations
- Whistleblowing Policy & Procedure
- Business Code of Conduct
- Risk Management Policy & Procedure
- Financial Procedures including the Procurement Policy

¹ Fraud Act 2006 (legislation.gov.uk)

² Bribery Act 2010 (legislation.gov.uk)

³ [Economic Crime and Corporate Transparency Act 2023](#)