



TRUE LEARNING

PARTNERSHIP

ANTI FRAUD, BRIBERY AND CORRUPTION POLICY

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Statement of Intent

The True Learning Partnership takes a zero-tolerance approach to fraud, bribery and all other corrupt business practices. The trust is committed to ensuring that it demonstrates the highest ethical standards and acts with integrity in all business activities. The trust promotes an honest and open environment across our school communities, whereby all members of the community work together to protect our reputation.

This document sets out the trust's policy and procedures for dealing with the risks of significant fraud, bribery and/or corruption.

The Academy Trust Handbook requires academy trusts to be aware of the risk of fraud, theft and irregularity, address those risks through proportionate controls, and take appropriate action whenever fraud, theft or irregularity is suspected or identified.

1. Policy statement

True Learning Partnership has a public duty to safeguard the proper use of the Trust's finances and resources. The Trust is committed to promoting a strong counter-fraud culture, preventing fraud, bribery, corruption and financial irregularity, investigating all suspected, attempted or actual incidents, and taking appropriate disciplinary, civil and/or criminal action where evidence supports such action.

In order to minimise the risk and impact of fraud and corruption, the trust's objectives are;

- to create a culture which deters fraud, bribery and/or corruption
- to encourage the prevention of fraud, bribery and/or corruption
- to promote the detection of fraud, bribery and/or corruption
- to report all instances of fraud, bribery and/or corruption

True Learning's Finance Committee will provide oversight of this policy.

The purpose of this policy is to:

- Establish the responsibilities of the Trustees, Local Governing Bodies and staff members in observing and upholding our position on fraud, bribery and corruption
- Provide information and guidance to staff on how to recognise and deal with concerns about fraudulent activity
- Promote the early detection of fraudulent and corrupt behaviour.

2. Legal framework

This policy has due regard to all relevant legislation and guidance including, but not limited to, the following:

- Public Interest Disclosure Act 1998
- Terrorism Act 2000

- Proceeds of Crime Act 2002
- Fraud Act 2006
- Companies Act 2006
- Bribery Act 2010
- Charities Act 2011
- Corporate Criminal Offence (CCO) legislation under the Criminal Finances Act 2017.
- Economic Crime and Corporate Transparency Act 2023
- Home Office, Guidance to organisations on the offence of failure to prevent fraud
- DfE (2025), Fraud awareness: good practice for education and training providers
- DfE, Counter fraud guidance for education and training providers
- DfE (2026) 'Academy trust handbook 2026' (ATH)

This policy operates in conjunction with the following school policies:

- Whistleblowing Policy
- Financial Regulations
- Conflicts of Interest, Gifts and Hospitality Policy
- Disciplinary Policy and Procedure
- Staff Code of Conduct
- Board of Trustees Code of Conduct
- ICT acceptable use and security policy

3. Definitions

3.1 Fraud

A person is guilty of fraud if they are in breach of:

- fraud by false representation
- fraud by failing to disclose information
- fraud by abuse of position

(Fraud Act 2006 <https://www.legislation.gov.uk/ukpga/2006/35/crossheading/fraud>)

3.2 Bribery

- Giving someone a financial or other advantage to encourage that person to perform their function or activities improperly or to reward that person for already having done so.

(The Bribery Act 2010 <https://www.legislation.gov.uk/ukpga/2010/23/contents>)

3.3 Corruption

- The offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions of any person.

3.4 Types of Fraud

Fraud is deception carried out in order to gain an unfair advantage or to disadvantage another. It may involve the misuse of funds or other resources, or the supply of false information. Common types of fraud include theft, fictitious or falsified invoices, mandate fraud, payroll fraud, procurement fraud, misuse of assets, cyber-enabled fraud, abuse of position and failure to disclose conflicts of interest.

3.5 Failure to Prevent Fraud

In accordance with the Economic Crime and Corporate Transparency Act 2023, the Trust is committed to maintaining reasonable and proportionate procedures to prevent fraud committed by employees, agents, contractors, suppliers or other associated persons.

The Trust will maintain top-level commitment from trustees and executive leaders; periodic fraud risk assessments; proportionate fraud prevention controls; appropriate due diligence arrangements; fraud awareness training and communication; and monitoring and review of fraud controls.

The Trust will consider both the risk of fraud committed against the Trust and the risk of fraud committed for the benefit of the Trust by an associated person.

4. Fraud risk management strategy

The strategy describes the trust's approach to managing and minimising the risk of fraud. The key objectives are;

- to minimise risk and any losses it experiences through fraud, bribery and/or corruption
- to embed the management of fraud risk within the culture of the Trust
- to take robust action when fraud, bribery or corruption is suspected.

4.1 Minimising risk

The trust is committed to minimising the risk of fraud through;

- **Assessing the trust's overall vulnerability to fraud, bribery and corruption.** The trust will assess the overall level of risk via a variety of mechanisms including the Strategic Risk Register, external and internal audit reports and executive team assurance and performance reports.

The Trust Board and Executive refer to the DfE's [checklist for potential fraud indicators in education settings](#) when assessing the level of risk.

- Undertaking periodic fraud risk assessments: Fraud risks will be reviewed through the Strategic Risk Register, internal scrutiny programme, external audit findings and emerging DfE counter-fraud intelligence. Particular consideration will be given to procurement, payroll, banking arrangements, cyber-enabled fraud and new projects.
- **Developing effective controls to prevent bribery, fraud and other corrupt practices.** The trust responds to identified weakness in systems and controls. Cost-effective internal systems of control are established to prevent and detect fraud.
- **Clarifying roles and responsibilities for the overall and specific management of fraud risk.** Key personnel are trained in detecting and investigating fraud. Staff are aware of the process of raising concerns about fraudulent activity.
- Providing information, training and guidance: All staff will receive fraud awareness information commensurate with their role. Refresher training will periodically include emerging fraud threats such as phishing, mandate fraud, ransomware, deepfake technology, artificial intelligence-enabled impersonation, vishing, smishing and other cyber-enabled frauds. Finance staff will receive training annually.
- **Establishing robust policies and procedures** that are embedded and understood throughout the Trust, including recruitment screening and contracts.
- **Investigating allegations of fraud and ensuring recovery of loss.** The trust ensures that any suspected, alleged, attempted or actual instances of bribery, fraud or other corrupt business practices are investigated appropriately. Appropriate disciplinary action will be taken in all cases where investigation has proven attempted or actual instances of bribery, fraud or corruption have occurred.

4.2 Managing risk

True Learning expects all members of our community to conduct themselves in accordance with the seven principles of public life as defined by the Nolan Committee 1995;

- Honesty
- Integrity
- Selflessness
- Objectivity
- Openness
- Accountability
- Leadership

The trust requires trustees, governors and employees at all levels to lead by example in adhering to legal requirements, codes of conduct and trust policies and procedures.

All staff have a duty to protect the assets of the trust, report all reasonably held suspicions of fraud or irregularity and cooperate with any investigation.

The Trust expects the individuals and organisations with which it deals to act with integrity and without involvement in fraud, bribery or corruption. Where appropriate, the Trust will include contractual provisions addressing the consequences of such conduct. Evidence of fraud, bribery or corruption may result in termination of the contractual relationship and may be referred to the police, DfE, regulatory authorities or other appropriate bodies.

4.2.1 Leadership

The Trust Board and its sub committees, and senior managers should ensure that their behaviour is always demonstrably selfless, impartial and consistent with the public service values of probity and accountability.

4.2.2 Employee screening

Potential new members of staff will be screened before appointment, particularly for posts with financial responsibility. This will include;

- Identity and right to work checks
- References
- Qualification checks
- Verification of employment history where appropriate for the role
- Verification of professional qualifications before appointment
- DBS

4.2.3 Procedures and controls

Fraud can be minimised through robust systems and procedures implemented across the trust, particularly those relating to financial regulations and operational controls. The Trust has robust policies and procedures in place including;

- Financial Regulations
- Scheme of Delegation
- Procurement Policy
- Whistleblowing Policy
- Disciplinary Policy and Disciplinary Process
- Staff Code of Conduct

These documents outline segregation of duties, clear roles and responsibilities at all levels in the trust and levels of accountability. It should be noted that:

No trustee, governor, employee or connected party will benefit personally from the use of trust funds and that all trustees, governors and employees will complete the register of business interests to disclose any possible conflict of interest.

The trust's Finance Audit and Risk Committee will provide a continuous review of systems. Detective checks and balances will be designed into all relevant systems and applied consistently, including segregation of duties, reconciliation procedures, random checking of transactions, and review of management accounting information. All staff dealing with finance must undertake annual training to ensure that appropriate standards of accounting are maintained diligently.

The trust ensures that appropriate restrictions and protection of ICT equipment is in place to prevent the possible misuse of technology. The Trust Board receive updates on the trust's response to the risk of cybercrime across the schools.

The trust also protects against the risk of fraud with appropriate insurance policies.

4.2.4 Audit

The trust's internal audit partner will provide independent assurance on the processes and controls put in place for management to prevent and detect fraud and irregularity.

External auditors provide independent oversight of the financial controls and activities within the Trust as part of their work in auditing the year-end financial statements.

4.2.5 Taking action

It is often the alertness of employees and members of the community that enable fraud to be detected. If an individual has a genuine reason to suspect that fraud or irregularity is taking place, or has taken place, they are expected to bring this to the attention of the trust authorities as quickly as possible by;

- Using the Whistleblowing procedures, highlighted in the Whistleblowing Policy
- Reporting any concern to a senior member of staff

In accordance with the trust's Whistleblowing Policy, anyone with any concerns about the trust's activities should normally raise concerns through their immediate line manager or senior management. In exceptional cases they can also raise concerns directly with the Chair of the Finance Committee (John.guest@truelearning.org.uk) or the chair of the Audit and Risk Committee (sarah.horseman@truelearning.org.uk).

Staff members who have committed serious financial irregularities may attempt to conceal through a number of means. The DfE's Indicators for potential fraud may be helpful to identify where concerns may exist. <https://www.gov.uk/government/publications/indicators-of-potential-fraud-learning-institutions/indicators-for-potential-fraud-a-generic-checklist-for-education-providers>

Staff should report any concern that they reasonably and honestly believe may indicate fraud, bribery, corruption, theft, cybercrime or financial irregularity. Individuals are not expected to investigate allegations themselves before reporting them.

DO NOT

- Confront or accuse anyone directly
- Try to investigate the matter yourself
- Discuss your suspicions with anyone other than the appropriate level of authority
- Be afraid to report a matter on the grounds that your suspicions may be unfounded. All reports will be treated on the basis that they are made in good faith

4.2.6 Responding to concerns

Where staff have raised concerns;

- Be responsive to concerns. All concerns should be treated seriously and sensitively and confidentially.

- Note details (time, date, record of conversations, names of people present, obtain as much information as possible, noting documentary evidence to support any allegations)
- Evaluate the allegation objectively. Consider the facts, based on information to hand before taking this any further.
- Advise the appropriate person. If the suspicion is justified, deal with the matter promptly. Full details should be recorded and reported to the CFOO or CEO, who will then investigate.

5. Investigation

Once the concern has been reported to the CFOO or CEO, a strategy meeting will be held to assess the concern and determine the response. This should involve the CFOO, CEO and other members of the Executive team and Trust Board as appropriate (key people with responsibilities for HR/ IT/ Finance/Operations). Each case will be different, and the approach taken will depend on the circumstance presented and the nature of the allegation.

No individual who is the subject of an allegation, has a material conflict of interest, or may be required to provide evidence shall direct or oversee the investigation process.

Allegations involving the CEO shall normally be referred to the Chair of Trustees. Allegations involving the CFOO shall normally be referred to the CEO and Chair of the Audit and Risk Committee. Allegations involving Trustees shall be managed by the remaining non-conflicted trustees with appropriate independent advice where necessary.

The group will also consider whether it is necessary to investigate systems other than those which have given rise to suspicion, through which the suspect may have had opportunities to misappropriate the school's assets.

The course of action will be one of the following;

- Formal internal investigation
- Referral to Police or other investigative agencies
- Referral to appropriate professional body
- Referral to external auditor
- Referral to the DfE Investigations Team

5.1 Formal internal investigation

An Investigating Officer will be appointed by the CEO to lead the investigation. This will be someone who has the appropriate experience and seniority to plan and undertake the preliminary fact finding and/ or formal investigation.

Investigations will be conducted in a professional manner, in accordance with relevant trust policies and procedures.

The Investigating Officer will examine the case, collecting evidence from various perspectives, including interviews and analysis of any related documentations in order to determine the facts. The Investigating Officer should, where possible, quantify any potential or actual financial loss and ensure that steps are taken at the earliest opportunity to prevent any further loss.

The CEO will inform the Chair of the Trust Board that an investigation is taking place. Senior management will establish and maintain contact with the police or other investigative agencies where appropriate.

Where the case is sufficiently serious, an individual who is accused may be suspended while the investigation is under way in accordance with the Trust's disciplinary procedures. The Director of People and Culture will be consulted before any such action is taken. External HR professional advice will be sought in cases of any potential suspension.

Any suspension or temporary restriction of duties will be considered on a case-by-case basis following HR advice. Suspension is a neutral act and does not imply guilt. Appropriate arrangements will be made to protect evidence, Trust assets, systems and all individuals involved. Where access to Trust systems presents a risk to evidence, systems or assets, the Director of ICT and Network Operations will implement proportionate measures to secure Trust systems, preserve digital evidence and suspend or restrict user access where appropriate. Individuals must not be required to disclose passwords.

An investigation will be carried out in accordance with the principles of natural justice and with due regard to the statutory rights of all individuals involved in the case. The Trust will take all reasonable measures to ensure the investigation is concluded as quickly as possible.

Any information relevant to the investigation of suspected fraud must not be disclosed except for the purposes of the investigation or subsequent proceedings.

All reported incidents, attempted frauds and confirmed cases of fraud are recorded within the Trust Fraud Register. The Audit and Risk Committee will receive periodic reports on incidents, investigations, outcomes, themes, lessons learned and control improvements.

5.1 . Conclusion

At the conclusion of the investigation, the Investigating Officer will produce an Investigation Report with details of the facts relevant to the case and the supporting evidence. This will enable the CEO to determine any disciplinary or other sanctions.

The decision will be reported to the Audit and Risk Committee and the Chair of the Trust Board.

5.2 Sanction

Depending on the circumstances of each case, the trust may apply any or all the following sanctions;

- Disciplinary action in accordance with the trust's disciplinary procedure
- Civil proceedings
- Criminal proceedings

The Trust will take reasonable and proportionate steps to recover losses and protect public funds. Recovery action will only be taken through lawful procedures and with appropriate legal, HR and professional advice.

5.3 Recovery of loss

The Investigating Officer shall, where possible, quantify the amount of any loss. Recovery options may include insurance claims, Risk Protection Arrangement claims, recovery under contractual arrangements, restitution agreements, civil recovery proceedings or other lawful remedies. Legal, HR and professional advice will be obtained where appropriate before recovery action is undertaken.

No deduction will be made from salary, pension benefits or other sums due to an individual unless it is lawful and supported by appropriate contractual authority, written agreement or a court order.

6. DfE reporting requirements

In accordance with the Academy Trust Handbook 2026, the Board of Trustees must notify the Department for Education as soon as possible of any instance of fraud, theft or irregularity exceeding £5,000 individually; instances exceeding £5,000 cumulatively within a financial year; and unusual or systematic fraud regardless of value.

Reports will normally be coordinated by the CFOO on behalf of the Board and will include full details of the event and relevant dates; the financial value of any loss; measures taken to prevent recurrence; whether the matter was referred to the police and, if not, why not; and whether insurance or the Risk Protection Arrangement has offset any loss.

Notification to DfE does not replace any requirement to report the matter to the police, Action Fraud, the Information Commissioner's Office, the Charity Commission, insurers, the Risk Protection Arrangement or another relevant authority, where applicable.

7. Cybercrime

Cybercrime is an increasing risk within the sector and attacks can have a significant operational and/or financial impact on schools and Academy Trusts. True Learning is committed to managing the risk of cybercrime via proportionate controls and measures and raising awareness via annual training for all trust employees.

7.1 Ransom and Extortion Demands.

The Trust must not pay any ransom or extortion demand, including cyber ransomware demands. The Trust supports the National Crime Agency's position that paying ransoms does not guarantee restoration of services and may encourage further criminal activity. Any cyber security incident, attempted payment diversion fraud, ransomware attack, phishing incident or cyber-enabled fraud must be reported immediately through the Trust's incident management arrangements.

8. Corporate Criminal Offence (CCO) Compliance Statement

In accordance with the Criminal Finances Act 2017, the trust is committed to preventing the criminal facilitation of tax evasion by any person associated with its operations. The legislation introduces two Corporate Criminal Offences: failure to prevent the facilitation of UK tax evasion and failure to prevent the facilitation of foreign tax evasion.

The trust adopts a zero-tolerance approach to tax evasion and expects all employees, trustees, governors, contractors, suppliers, and other associated persons to act with integrity and in full compliance with tax laws. Reasonable prevention procedures are embedded within our financial controls, procurement processes, and staff training programmes to mitigate the risk of facilitation. Any suspicion or concern regarding potential facilitation of tax evasion must be reported immediately via the procedures outlined within this policy or via the trust's Whistleblowing procedures.

The Trust will review its fraud prevention controls, risk assessments, procurement procedures, due diligence arrangements and fraud awareness training periodically to ensure they remain effective and proportionate to the risks faced by the organisation.

REVIEW

Date of Policy: October 2027

Review date: The Policy will be reviewed annually unless operating experience and/or changes in legislation require an earlier review.