

Signed:

Board:

Claire Delaney

1.0

Every BPET child and staff member enjoys a broad (LEARN) and enriched (ENJOY) learning experience, enabling them to achieve far greater individual success (SUCCEED) than they might previously have thought possible.

---

To grow hubs of like-minded, autonomous schools with a strong support network, all of which combine academic rigour with highly enriched opportunities that deliver a personalised approach to education and exceptional outcomes for all.

---

We are leading the way in delivering high quality education through skills-based and knowledge rich curricula, applying the best of the independent and state sectors to deliver breadth of opportunity and pupil enrichment. We empower all our schools as individual entities that best meet the needs of the communities they serve and have a strong relationship with families, who are our key partners in delivering the vision.

---

Every child is an individual. Our role is to nurture pupils' potential through a personalised approach to learning. BPET children are happy, independent, confident all-rounders. Our focus is ensuring an exceptional provision for all our children with supportive, accessible learning that enables every child to make progress, including high quality inclusion for children with Special Educational Needs. We encourage a 'be interested and A d ° A

is a criminal offence, which is defined in the Fraud Act 2006 as:

Deceiving through false representation.

Failing to disclose information where there is a legal duty to do so.

Abusing a position of trust.

is the offering, giving, soliciting or accepting of any inducement or reward which may influence the actions taken by the body, its members or officers.

is dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

is defined by the Bribery Act 2010 as inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages.

In this policy, 'fraud' will be used to refer to all the definitions outlined above.

Examples of what could constitute fraud include, but are not limited to, the following:

Theft of cash

Substitution of personal cheques for cash

Travelling and subsistence claims for non-existent journeys or events, or inflating claims

Manipulating documentation to increase salaries

Payment of invoices for goods received by an individual rather than the academy

Unauthorised borrowing of equipment

Failure to declare a conflict of interest

Concealing a generous gift or reward

Creation of false documentation

Overall responsibility for dealing with fraud lies with the chief executive. Responsibilities of the Chief Executive include:

Overseeing the development and implementation of a system of internal controls that aim to minimise the risk of fraud.

Overseeing the financial transactions and the development and implementation of effective financial regulations, policies and procedures to prevent losses and misuse.

Ensuring bank accounts, financial systems and financial records are operated by more than one person.

Ensuring resources are being managed in an ethical, efficient and economical manner.

Ensuring that rigorous investigations of potential fraud are carried out promptly.

Ensuring the appropriate legal and/or disciplinary action is taken where fraud is proven.

Ensuring that appropriate action is taken to recover assets and minimise loss.

Keeping full and accurate accounting records and prod& the defi ng re

The [redacted] is responsible for certifying whether BPET's annual accounts present a true and accurate picture of its financial position and position.

The [redacted] is responsible for:

[redacted] in the school and academy that are most vulnerable to fraud, in conjunction with

[redacted] where a report of fraud is made, in conjunction with the

[redacted] approval for any transactions beyond BPET's delegation of authority that are significant or repercussive.

The chair of trustees is responsible for the oversight of the Chief Executive.

The chair of trustees is responsible for the oversight of fraud, theft and irregularities.

The headteacher will be responsible for:

Assessing the areas of the school that are most vulnerable to fraud, theft and irregularities.  
Chief financial officer.

Re000080vel7BDC q0.f[Re0 EM:i.595.0t G()]JLE

exhaustive; fraud can take many different forms. All employees will be vigilant to the indicators of fraud.

Clarification will be sought from the chief executive or chief financial officer if there are any questions over whether something could be considered an indicator of fraud. The presence of any of these indicators may not be a cause for concern; however, they will always be investigated appropriately in accordance with section 10 of this policy.

Financial records will be kept, along with evidence for the business reasons for making payments to third parties.

Employees will be required to make the chief executive aware of all gifts or hospitality received or offered over the value of £75; these will be subject to review. Employees' expenses claims relating to gifts, hospitality or expenses incurred to third parties will be submitted in accordance with the Expenses Policy.

All invoices, accounts and related documents will be prepared and maintained with the highest accuracy and completeness. No accounts will be kept "off-book" and any reports of fraud, and subsequent investigations, will be recorded.

All employees will act in line with the Gifts and Hospitality Policy. It is not acceptable for employees to:

- Give, promise or offer payment, gifts or hospitality, with the expectation or hope that an advantage for the academy will be received or to reward an advantage already received.

- Give, promise 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 if they know or suspect that it is offered with an expectation of a business advantage in return.

- Threaten or retaliate against another employee who has refused to commit a bribery offence or who has raised concerns regarding bribery.

- Engage in any activity that may lead to a breach of the Gifts and Hospitality Policy.

BPET will not prohibit normal and appropriate hospitality or gifts (both given and received) if the following requirements are met:

- It is not made with the intention of influencing a third party to obtain or retain business or business advantage, or to reward the provision or retention of business or business advantage, or in exchange for favours or benefits.

- It is given in BPET or the school's name, not the individual's name.

- It complies with the law.

- It does not include cash or a cash equivalent, e.g. vouchers or gift certificates.

- It is appropriate in the circumstances, e.g. the giving of small gifts at Christmas.

- The type and value of the gift is reasonable given the reason the gift is offered.

- It is given openly, not secretly.

Gifts should not be offered to, or accepted from, government officials or representatives without the prior approval of the chief executive. In all circumstances, employees should consider whether the gift or hospitality is reasonable and justified and consider the intention behind the gift.

Any gifts and hospitality given or received will be recorded on the Gifts and Hospitality Register.





Reports will be investigated objectively; the facts will be considered as they appear, based on the information to hand. Individuals about which a report is made will not be accused or approached directly prior to an investigation.

The chair of trustees will report any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year, to the ESFA as soon as possible. Unusual or systematic fraud, regardless of value, will also be reported. When making a report to the ESFA, the chief executive will provide the following information:

- Full details of the event(s) with dates

- The financial value of the loss

- Measures that have been taken to prevent recurrence

- Whether the matter was referred to the police, and, if not, the reasoning behind this



The chief executive will submit BPET's annual accounts return to the ESFA each year. These accounts will include the chief executive's statement on regularity, propriety and compliance.

The chief executive will include any identified cases of fraud in the statement. The annual audited accounts will be:

- Submitted to the ESFA by 31 December each year.

- Published on the academy's website by 31 January.

- Filed with Companies House in accordance with company law requirements, usually by 31 May.

- Provided to anyone who requests a copy.

The external auditor will certify whether the annual accounts present a true and fair view of BPET's financial performance and position.

This policy will be reviewed on an annual basis by the chief financial officer and chief executive. Any changes made to this policy will be communicated to all employees and third parties that work with BPET.

#### Personal motives for fraud

- Personnel believe they receive inadequate compensation and/or rewards, e.g. recognition, job security, holidays or promotions

- Expensive lifestyle, e.g. cars and holidays

- Personal problems, e.g. gambling, alcohol, drugs or debt

- Unusually high degree of competition or peer pressure

- Related party transactions (business activities with personal friends, relatives or their companies)

- Conflicts of interest

- Disgruntled employee, e.g. being recently demoted or reprimanded

- Recent failure associated with specific individual

- Personal animosity or professional jealousy

#### Organisational motives for fraud

- Organisation experiencing financial difficulty

- Commercial arm experiencing financial difficulty

- Tight or unusually tight time deadlines to achieve level of outputs

- Organisational governance lacks clarity, direction or substance

- Organisation closely identified with, or dominated by, one individual

- Organisation under pressure to show results, e.g. budgetary matters or exam results

- Organisation recently suffered disappointment or consequences of bad decisions

- Organisation wants to expand its scope or obtain additional funding

- Funding award or contract for services is up for renewal or continuation

- Organisation due for a site visit by auditors, Ofsted or others

- Organisation has a for-profit component



No mechanism to exists to inform management, directors, trustees or governors of possible fraud

General lack of management oversight

Transactional indicators

Related party transactions with inadequate, inaccurate, or incomplete documentation or

Methods used to commit and/or conceal fraud

Employee indicators such as:

- Eagerness to work unusual hours
- Access to or use of computers at unusual hours
- Reluctance to take leave or seek support
- Insistence on doing their job alone
- Refusal of promotion or reluctance to change their job

Auditor/employee issues such as:

- Refusal or reluctance to provide information or hand over documents
- Unreasonable explanations
- Annoyance or aggressive responses to questions or requests, in an attempt to deter auditors
- Trying to control the audit process
- Employee blames a mistake on a lack of experience with financial requirements or regulations governing funding
- Promises of cooperation followed by subsequent excuses to limit or truncate cooperation
- Subtle resistance
- Answering a question that was not asked
- Offering more information than asked
- Providing a lot of information in some areas and little to none in others
- Explaining a problem by saying "we've always done it that way", "someone from the government told us to do it that way" or "Mr X told us to do it that way"
- A tendency to avoid personal responsibility, e.g. overuse of "we" and "our" rather than "I"
- Blaming someone else
- Too much forgetfulness
- Trying to rush the audit process
- Uncharacteristic willingness to settle questioned costs in an attempt to deter further investigation or analysis

General indicators such as:

- A general lack of transparency about how the organisation works and its procedures and controls
- Fabricated explanations to support inability or unwillingness to evidence transactions or assets, such as stated loss of electronic data or theft of business records

Record keeping, banking and other

- Documents that are missing, copied, written in pencil, altered, or that contain false signatures, the incorrect signature or no authorisation where it would be expected
- Deviation from standard procedures, e.g. all files but one handled in a particular way
- Excessive and/or poorly evidenced journal entries, unable to provide explanation for journal entries
- Transfer to or via any tET G[ Tm0 g0 G[Tra50003903567 0 i2TmdCspid)5(essi411(o)-5(n)3( a)2(c)17(co)-upi)3(

- Excessive or large cash transactions
- Payroll cheques with unusual or questionable endorsements
- Payees have similar names or addresses
- Non-payroll cheques written to an employee

Defining delivery needs in ways that can only be met by one source or individual

Continued reliance on person or entity despite poor performance

Treating non-business and/or personal goods or services as business transactions in financial records

Misuse of directors loan account facility, e.g. deliberate miscoding of transactions in directors loan account to gain personal advantage

Materials, goods and or services fictitiously erroneously reported as purchased, and evidence has been fabricated to support the claim. This could potentially be evidenced by:

- Repeated purchases of the same items
- Identical items purchased in different quantities within a short time period
- Invoices and statements used to evidence purchase facilitating duplicate transactions or payments
- Anomalies in the format of purchase invoices
- Goods or equipment are not used as promised, or they do not work or exist

Legitimate business assets put to