



THE PATHWAY ACADEMY TRUST

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Registered Company N° 9782388

ANTI-FRAUD, CORRUPTION AND BRIBERY POLICY

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Introduction

The Pathway Academy Trust is committed to promoting an anti-fraud culture and is determined to demonstrate that it will not tolerate fraud, corruption or abuse of position for personal gain in any area of the Trust's activities. It has a duty to its stakeholders to take all responsible steps to prevent fraud occurring, whether perpetrated by staff, students, contractors, or any member of the public in relation to the Trust. The Trust considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the Trust's policies and objectives, diverting its limited resources from the provision of education. There is a clear recognition that the abuse of the Trust's resources, assets and services undermines the Trust's reputation and also threatens its sound financial standing.

The Pathway Academy Trust is aware of the high degree of external scrutiny of its affairs by a variety of bodies, including parents, the wider community, partner and service organisations, the Department for Education, other government departments, HM Revenue & Customs, parliamentary committees and external auditors,

It already has robust mechanisms in place to both prevent fraud and reduce the likelihood of fraud occurring. These include standing orders and financial regulations, documented policies and procedures, and a system of internal control. The effectiveness of these controls are subject to cyclical review by the Trust's audit system. All cases of fraud, corruption and irregularity are taken very seriously and it is the Trust's policy to prosecute where justified, and to take appropriate disciplinary action where employees are involved.

Section seven of the Bribery Act 2010 creates a corporate offence of failing to prevent bribery, irrespective of what happens to the profit. The Pathway Academy Trust could be considered guilty of a corporate bribery offence if a staff member, agent, or any other person acting on its behalf bribes another person, intending to obtain or retain business, or an advantage in the conduct of business for The Pathway Academy Trust. Part of The Pathway Academy Trust's defence would be the demonstration of adequate procedures being in place to prevent the bribery taking place.

All members of staff have a responsibility to protect the assets and reputation of the Trust and are expected to be alert to the potential for fraud. Confidential mechanisms have been established to report concerns. The Pathway Academy Trust wishes to encourage anyone having reasonable suspicions of suspected or actual fraud, malpractice, corruption or irregularity to report them using the Trust's Whistleblowing Policy.

Purpose of the Policy

In administering its responsibilities in relation to fraud and corruption, whether it is attempted on a constituent school or the trust or from within a school or the trust, The Pathway Academy Trust is committed to an effective anti-fraud, corruption and bribery strategy designed to:

- Encourage prevention;
- Promote detection; and
- Identify a clear pathway for investigation.

The purpose of this policy is to set out the Trust's main objectives for countering fraud and corruption. This policy:

- Defines fraud, corruption and bribery
- Identifies the scope of the policy and responsibilities across the Trust
- Sets out the Trust's intended culture and stance against fraud, corruption and bribery, including prevention, detection and investigation
- Identifies training procedures, how to raise concerns and how to report malpractice

The Pathway Academy Trust has a comprehensive Response Plan to suspected fraud, corruption and bribery, and this is attached in **Appendix 1**.

Definitions

1. Fraud

Many of the offences referred to as fraud are covered by the Theft Acts 1968 and 1978, the Prevention of Corruption Acts, Fraud Act 2006 and the Bribery Act 2010.

The Fraud Act 2006 states that a person is guilty of fraud by false representation, failing to disclose information or by abuse of position.

The Chartered Institute of Public Finance and Accountancy gives the following definition:

Fraud is the intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain. Fraud is a deliberate act and is therefore always intentional and dishonest.

The term is used to describe such acts as deception, bribery, forgery, corruption, extortion, theft, conspiracy, embezzlement, misappropriation of assets, false representation, concealment of material facts and collusion. The criminal act is the attempt to deceive, and attempted fraud is therefore treated as seriously as accomplished fraud. It can take place in many ways, such as withholding information, deliberately misleading, misrepresenting a situation to others or by abuse of position.

Irrespective of the definition applied, fraud is always deceitful, immoral, and intentional and creates an unfair gain for one party and/or a disadvantage for another. Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the person involved, is still fraudulent. In the same way, using the Trust's name to procure personal goods and services is also fraudulent, where there is deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the Trust to pay for them.

2. Corruption

Corruption will normally involve the above with some bribe, threat or reward being involved. The definition from the Chartered Institute of Public Finance and Accountancy is:

Corruption is the offering, giving, soliciting or acceptance of an inducement or reward, which may influence the action of any person.

Corruption does not always result in a loss. The corrupt person may not benefit directly from their deeds; however, they may be unreasonably using their position to give some advantage to another.

3. Bribery

The Bribery Act 2010 repeals existing corruption legislation and has introduced the offences of offering and/or receiving a bribe. It also places specific responsibility on organisations to have in place sufficient and adequate procedures to prevent bribery and corruption taking place.

The Bribery Act 2010 defines bribery as:

Giving or receiving a financial or other advantage in connection with the improper performance of a position of trust, or a function that is expected to be performed impartially or in good faith.

Bribery is the 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 privileges.

There are four key offences under the Bribery Act 2010:

1. Bribery of another person
2. Accepting a bribe
3. Bribing a foreign official
4. Failing to prevent bribery

Bribery is not tolerated. It is unacceptable to:

- give, promise to give, or offer a payment, gift or hospitality 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;
- retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy;

4. Facilitation Payments

Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions. Facilitation payments are not tolerated and are illegal.

Scope of Policy

This policy applies to all Members and Directors of The Pathway Academy Trust, the Local Governing Bodies of its schools, and all employees (full time, part time, temporary and casual).

The Pathway Academy Trust's expectation on propriety and accountability is that senior managers and staff at all levels will lead by example in ensuring adherence to rules, and that all procedures and practices are above reproach. All Members, Directors, Local Governors and employees are expected to act in line with the seven principles of public life defined by the Nolan Committee 1995: selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Through observance of these principles the Trust requires everyone to be alert to the possibility of fraud, corruption and dishonesty in all their dealings.

The Trust expects that individuals and organisations (e.g. partners, suppliers, contractors, and service providers) with which it deals will act with integrity and without thought or actions involving fraud, corruption or bribery. Where relevant, the Trust will include appropriate clauses in its contracts about the consequences of fraud, corruption and bribery. Evidence of such acts is most likely to lead to a termination of the particular contract and will normally lead to prosecution.

The Trust also requires that those employees responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, corruption, bribery and other dishonest action or abuse.

Establishing an Anti-Fraud Culture

The Pathway Academy Trust is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud and corruption of any kind. The Trust expects that the Members, Directors, Local Governors and employees at all levels will lead by example in acting with integrity and ensuring adherence to approved policies, financial regulations, codes of conduct and prescribed procedures and practices.

The Trust implements and maintains systems of accountability and controls to ensure that its resources are properly applied in the way it intended. These systems include, as far as is practical, adequate internal controls to detect not only significant errors but also importantly, fraud and corruption. The Trust's Finance and Audit Committee is responsible for overseeing internal controls, financial regularity and rigorous risk management.

The Pathway Academy Trust's staff are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns that they may have on these issues where they are associated with The Pathway Academy Trust's activity. This can be done in the knowledge that such concerns will be treated in confidence and be properly investigated.

If necessary, a route other than their normal line manager may be used to raise such issues. Examples of such routes are:

- A member of the Trust Board
- The Chair of their Local Governing Body

Members of the public and customers are also encouraged to report concerns through any of the above avenues.

However, we recognise that, in some cases, our normal procedures will not be appropriate or adequate and employees will need to come forward on a confidential basis to express their concerns. Further detailed guidance on how to raise concerns confidentially is contained within the Trust's Whistleblowing Policy.

The Trust Board are ultimately responsible for following up any allegation of fraud or corruption received and will do so by following the guidance of the Fraud, Corruption and Bribery Response Plan attached at **Appendix 1**.

The Pathway Academy Trust has a zero tolerance approach to fraud and will deal swiftly and thoroughly with any member of staff who attempts to defraud the Trust. However, any abuse of this process by raising unfounded malicious allegations is also a serious disciplinary matter.

Prevention

The Pathway Academy Trust recognises that a key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff in terms of their propriety and integrity. Staff recruitment is therefore required to be in accordance with procedures laid down by the Trust, and in particular to obtain written references regarding known honesty and integrity of potential staff before employment offers are made.

The Pathway Academy Trust's employees are expected to follow any Code of Conduct related to their personal professional qualifications and also to abide by the Trust's Code of Conduct. The role that appropriate staff are expected to play in The Pathway Academy Trust's framework of internal control is governed by the Trust's policies and procedures.

All Members, Directors, Local Governors and Staff of The Pathway Academy Trust are required to declare in a register held by the Trust's Business Manager any offers of gifts or hospitality whether they are offered in any way related to the performance of their duties or not. Declarations should be made on the register of any offer, regardless of the offer being accepted or declined. If offers are disproportionate to the relationship between The Pathway Academy Trust and the other party, then this could be perceived as bribery or corruption.

The Pathway Academy Trust's standing orders and financial regulations, laid out in the Trust's Finance Policy and Procedures Manual, place a duty on all officers and staff to act in accordance with best practice when dealing with the affairs of the school.

Significant emphasis has been placed on the thorough documentation of financial systems, and every effort is made to continually review and develop these systems in line with best practice to ensure efficient and effective internal controls. The adequacy and appropriateness of The Pathway Academy Trust's financial systems is independently monitored by the Trust Business Manager, the Accounting Officer and the external auditors, and their recommendations are monitored by the Finance and Audit Committee.

Staff adhering to procedures, and who are not inhibited to challenge matters which do not appear to be correct, provide the best protection against fraud and corruption. It is essential, therefore, that this policy and any updates regarding financial procedures are fully communicated to staff.

Detection and Investigation

The preventative systems, particularly internal control systems, within The Pathway Academy Trust have been designed to provide indicators of any fraudulent activity, although generally they should be sufficient in themselves to deter fraud.

It is often the alertness of staff and the public to such indicators that enables detection to occur and the appropriate action to take place when there is evidence that fraud or corruption may be in progress. Despite the best efforts of financial managers and auditors, many frauds are discovered by chance or tip off, and The Pathway Academy Trust has in place arrangements to enable such information to be properly dealt with. All suspected and detected fraud will be investigated following the guidance of the Fraud, Corruption and Bribery Response Plan attached at **Appendix 1**.

Depending on the nature and anticipated extent of the allegations, the school will normally work closely with auditors and other agencies such as the police to ensure that all allegations and evidence is properly investigated and reported upon.

As a consequence of The Pathway Academy Trust's zero tolerance approach, The Pathway Academy Trust's disciplinary procedures will be used where the outcome of the investigation indicates improper behaviour by members of staff. The Pathway Academy Trust will normally wish the police to independently prosecute offenders where financial impropriety is discovered.

Reporting Concerns

All actual or suspected incidents of fraud, corruption or bribery in a constituent school should be reported without delay to the Head Teacher, who must report immediately to the Trust Business Manager. Any other actual or suspected incidents of fraud, corruption or bribery in the Trust must be reported immediately directly to the Trust Business Manager.

In either instance, if the Trust Business Manager is not available on the day the incident is reported, or if there are concerns about reporting to the Trust Business Manager, the incident should be reported immediately to the Trust's Accounting Officer. If the Accounting Officer is not available on the day or there are concerns about reporting to the person holding that role, the incident should be immediately reported to the Chair of the Trust Board.

When staff report suspected fraud it is important that their suspicions are treated seriously and that all details provided by the reporting employee are recorded accurately and in a timely manner. They should be signed by the reporting employee to confirm understanding. It is essential that staff are put at ease, since the decision to report the suspected fraud may be traumatic for the individual concerned. Those reporting fraud should be assured that all information will be dealt with in the strictest confidence and that anonymity will be preserved if requested in the first instance; however, anonymity may not be able to be preserved if it is incompatible with a full and fair investigation.

Once the Trust Business Manager has received recorded details of the case, they should, within 24 hours, appoint an Investigating Officer and discuss the initial response with them. The Investigating Officer should report the incident and their response to the Trust's Finance and Audit Committee and the Accounting Officer within 24 hours and keep them informed about

progress in dealing with the incident to timescales required by the Finance and Audit Committee. The fraud investigation group will follow the Fraud, Corruption and Bribery Response Plan laid out in **Appendix 1**.

Training

The Pathway Academy Trust recognises that the continuing success of its Anti-Fraud, Corruption and Bribery policy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of staff throughout the organisation.

To facilitate this, The Pathway Academy Trust is committed to induction training for Members, Directors, Local Governors and employees to ensure that their responsibilities and duties are clear.

The Trust will also aim to provide updates and information for staff as appropriate in relation to fraud awareness and the Whistleblowing Policy.

Responsibilities

The Trust Board are ultimately responsible for The Pathway Academy Trust's system of internal control, which is designed to provide assurance regarding the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

The Trust Business Manager carries overall responsibility for the prevention of fraud, but these responsibilities lie with all employees of The Pathway Academy Trust.

The Senior Leadership Teams in each school and the central Trust team are responsible for the day-to-day prevention and detection of fraud, and should ensure that they:

- Identify the risks to which systems, operations and procedures are exposed;
- Develop and maintain effective controls to prevent and detect fraud; and
- Ensure that agreed controls are being complied with and are subject to independent verification.

All employees are responsible for:

- Acting with propriety in the use of The Pathway Academy Trust's resources, whether they are involved with cash, payment systems and receipts, or in dealing with suppliers, contractors, other partners and customers.
- Reporting details immediately, as detailed in this Policy, if they suspect that there is evidence of irregular or improper behaviour or that a fraud may have been committed.
- Acting in line with the 'seven Nolan principles of public life': selflessness, integrity, objectivity, accountability, openness, honesty and leadership.
- Registering all offers of gifts and hospitality.

Conclusion

The Pathway Academy Trust has in place a clear network of systems and procedures to assist it in the fight against fraud, corruption and bribery. It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.

To this end, The Pathway Academy Trust maintains a continuous overview of such arrangements through, in particular, its Trust Business Manager and central finance team, Head Teachers, School Business Managers, the Accounting Officer and External Auditors.

Review

This policy will be reviewed on an ongoing basis by the Finance and Audit Committee in line with best practice and legislative requirements, and at least every year.

All questions regarding this procedure should be addressed, in the first instance, to the Trust Business Manager.

Fraud, Corruption and Bribery Response Plan

1. Introduction

The Pathway Academy Trust is committed to the values of probity and accountability, but a determined perpetrator will always find a way round systems and procedures. It is therefore necessary for all managers to be aware of what is required in the event of being notified of a suspected fraud. This document sets out the process for staff who wish to notify any suspicions and also how The Pathway Academy Trust should respond.

2. Notifying Suspected Fraud

Suspected fraud can be discovered in a number of ways, but in all cases it is important that staff feel able to report their concerns and should be made aware of the means by which they are able to do so:

Head Teacher

If an employee discovers a suspected fraud, then it should be reported to the Head Teacher of that school as a matter of urgency. Whilst the Head Teacher should establish as many details as possible (by discussion with the notifying person only), they must formally report the incident to the Trust Business Manager immediately.

In some cases, the notifying individual may prefer to report the suspicion to an independent officer or even to remain anonymous. Therefore, The Pathway Academy Trust has other means available.

Direct to the Chair of Governors

Where an employee wishes to report suspicions or evidence of fraud or corruption, but does not have the confidence to report this through the Head Teacher, they are encouraged to approach the Chair of their school's Local Governing Body.

Further detailed guidance on how to raise concerns confidentially is contained within the Trust's Whistleblowing Policy.

3. Investigating Suspected Fraud

Initial Steps

Once fraud is suspected it is critical that any investigation is conducted in a professional and timely manner aimed at ensuring that the current and future interests of both The Pathway Academy Trust and the suspected individual(s) are protected. The latter is equally important as a suspicion should not be seen as guilt to be proved.

It is also crucial that the notifying employee does not feel threatened. The Pathway Academy Trust undertakes to protect the identity of such employees and not to release the source of notification at any time during the investigation.

For each notified suspicion the Trust Business Manager will appoint an Investigating Officer to be in charge of the investigation on a day-to-day basis.

Subsequent Steps

The Investigating Officer must:

1. Initially assess whether there is a need for any employee to be suspended. The decision should be kept under review at all stages of the ensuing investigation;
2. Identify a course of action (what, who, when, how, where);
3. Identify the reporting process (who by, to whom, when and how) and ensure that strict confidentiality is continuously maintained; and
4. Bring the matter to the attention of the Finance and Audit Committee and the Accounting Officer.

It is important, from the outset, to ensure that evidence is not contaminated, lost or destroyed. The Investigating Officer will therefore take immediate steps to secure physical assets, including computers and any records thereon, and all other potentially evidential documents, and ensure that appropriate controls are introduced to prevent further loss.

The Investigating Officer will:

1. Ensure that a detailed record of the investigation is maintained. This should include a chronological file recording details of, for example:
 - telephone conversations;
 - discussions, meetings and interviews;
 - records/documents reviewed;
 - tests and analyses undertaken; and
 - results and their significance

The file should be indexed and all details recorded no matter how insignificant they initially may appear.

2. Ensure that evidence is obtained, appropriately categorised and retained:
 - prime documents;
 - certified copies;
 - physical items;
 - secondary evidence (e.g. interview transcripts, etc.);
 - circumstantial evidence; and
 - hearsay.
3. Ensure interviews are conducted in a fair and proper manner, and that contemporaneous notes are taken detailing who was present and who said what.

4. Liaison with the Police

The experts at investigating fraud are the police. They will also advise on the likely outcome of any intended prosecution. Initial contact with the police should only be undertaken following discussion between the Investigating Officer and normally the Trust Business Manager and the Head Teacher of the relevant school, where neither are implicated in the alleged fraud. Advice should also be sought from the Trust's Legal Advisors. It is the policy of the police to welcome early notification of suspected fraud.

If the police decide that a formal investigation is necessary, all staff should co-operate fully with any subsequent requests or recommendations. All contact with the police following their initial involvement will usually be via the Investigating Officer.

Where the police decide to formally investigate this will not prejudice any internal disciplinary procedures; these should continue as normal. However, the internal investigation and the police investigation should be co-ordinated to make maximum use of resources and information.

5. Reporting Fraud and Attempted Fraud

Department of Education

The Pathway Academy Trust will report to the Department of Education through the ESFA:

- any suspected fraud of a value in excess of £5,000; and
- any fraud or corrupt act by a Member, Director, member of a Local Governing Body, the Trust Business Manager or a Head Teacher, irrespective of the value involved.

Reporting will be undertaken by the Trust Business Manager at the earliest opportunity, or in the case of the Trust Business Manager being investigated, the Accounting Officer.

Trust Board

The Trust Business Manager will report to the Trust Board all cases of fraud and attempted fraud, detailing the nature and extent of the fraud and any implications for the Trust's internal control system.

The Pathway Academy Trust will maintain a register of all incidents of fraud and attempted fraud, which will be reviewed by the Chair of the Finance and Audit Committee at least quarterly.

Interim Report

As soon as the initial detection stage of the investigation has been completed, an interim confidential report (which may be verbal, but is more likely to be in a written format) should be made by the Investigating Officer to the Trust Business Manager and any other officer decided upon at the preliminary stage.

The Interim Report should include;

- the findings to date;
- the interim conclusions drawn from those findings; and
- a recommendation to continue the investigation, if this is justified by the initial findings.

If it is decided to continue the investigation, the future reporting arrangements and any changes to the planned action should be confirmed by the Trust Business Manager.

Final Report

This report will supersede all other reports and be the definitive document on which the Trust Board (in a disciplinary situation) and possibly the police (in a criminal situation) will base their initial decisions.

The format of the Final Report will not always be the same as each case is unique, but will frequently set out:

- When the fraud was initially discovered;
- The method of discovery;
- The period the fraud covers;
- Who the suspects are, their position in The Pathway Academy Trust and their responsibilities;
- Details of how the investigation was undertaken;
- The facts and evidence which were identified;
- Amount of loss and chances of recovery;
- Action taken against the perpetrator;
- Action taken in respect of involving the police;
- Action taken to prevent recurrence;
- Summary of findings and recommendations, both regarding the fraud itself and any additional work required on the system weaknesses identified during the investigation.

All reports must be substantiated by the strongest evidence and avoid contents that could be considered to be defamatory in the event of the report being made public. Defamation in law is defined as:

The publication (i.e. communication) of a statement which tends to lower a person in the estimation of right-thinking members of society generally or which tends to make them shun or avoid that person.

6. Recovery Action

The Pathway Academy Trust will take appropriate steps, including legal action if necessary, to recover any losses arising from fraud, theft or misconduct. This may include action against third parties involved in the fraud or whose negligent actions contributed to the fraud

Fraud – Staff Summary

DO	DON'T
<p>Make a note of your concerns</p> <ul style="list-style-type: none"> Record all relevant details, such as the nature of your concern, the names of parties you believe to be involved, details of any telephone or other conversations with names, dates and times and any witnesses. Notes do not need to be overly formal, but should be timed, signed and dated. Timeliness is most important. The longer you delay writing up, the greater the chances of recollections becoming distorted and the case being weakened. 	<p>Be afraid of raising your concerns</p> <ul style="list-style-type: none"> The Trust's Whistleblowing Policy provides protection for employees who raise reasonably held concerns through the appropriate channels. You will not suffer discrimination or victimisation as a result of following these procedures, and the matter will be treated sensitively and confidentially.
<p>Retain any evidence you may have</p> <ul style="list-style-type: none"> The quality of evidence is crucial and the more direct and tangible the evidence, the better the chances of an effective investigation. 	<p>Convey your concerns to anyone other than the authorized persons</p> <ul style="list-style-type: none"> There may be a perfectly reasonable explanation for the events that give rise to your suspicion. Spreading unsubstantiated concerns may harm innocent persons. The Fraud and Corruption Response Plan sets out who you should notify.
<p>Report your suspicions promptly</p> <ul style="list-style-type: none"> In the first instance, report your suspicions to your Head Teacher. If this action would be inappropriate, further guidance on disclosure can be found in the Anti-Fraud and Corruption Policy and the Trust's Whistleblowing Policy. 	<p>Approach the person you suspect or try to investigate the matter yourself</p> <ul style="list-style-type: none"> There are special rules relating to the gathering of evidence for use in criminal cases. Any attempt to gather evidence by persons who are unfamiliar with these rules may weaken the case.

ESFA Anti-Fraud Checklist for Academy Trusts

The ESFA have published an anti-fraud checklist for academy trusts. It is noted that fraud occurs in every sector and although the level of identified fraud in academies is low, trusts must be aware of the potential for it to occur. The ten questions included in the checklist are intended to help Directors, the Accounting Officer, Heads Teachers and Business Managers to review their arrangements for preventing, detecting and dealing with fraud should it occur.

The ten questions that we must always be aware of are:

1. Are Directors and the Accounting Officer aware of the risk of fraud and their responsibilities regarding fraud?
2. Is fraud included within the remit of the Trust's Finance and Audit Committee?
3. Has the role of the external auditor and responsible officer or equivalent regarding fraud been established and is it understood?
4. Is fraud risk considered within the Trust's risk management process?
5. Does the Trust have a fraud strategy or policy and is there a 'zero tolerance' culture to fraud in the Trust?
6. Is the strategy, policy and 'zero tolerance' culture promoted within the Trust, for example through financial regulations, disciplinary procedures, checks on new staff, induction process, staff training and the vetting of contractors?
7. Does the Trust have policies on whistleblowing, declaration of interests and the receipt of gifts and hospitality?
8. Does the Trust have appropriate segregation of duties?
9. Is it clear to whom suspicions of fraud in the Trust should be reported?
10. If there has been any fraud in the Trust, has a 'lessons learned' exercise been undertaken?