



Anti-Fraud and Business Ethics Policy

**Incorporating Register of Business and Pecuniary Interests,
Gifts and Hospitality, Anti-Fraud, Whistleblowing (Finance)
Policy and Procedures**

Version:	8.0	
Written by:	ELAN Executive team	
Reviewed by:	ELAN Finance, General Purposes, Audit and Risk Committee	Date: 10/11/2025
Approved by:	Name: Claire Williams Signed by: Claire Williams Chair of the Committee	Date: 10/11/2025
Adopted by Academies:	Banwell Primary School Bournville Primary School Locking Primary School Mead Vale Primary School Mendip Green Primary School Milton Park Primary School Oldmixon Primary School Walliscote Primary School Windwhistle Primary School	
Review:	Annually	
Next Review Due By:	November 2026	

Document Control

Document Information

	Information
Document Name	Anti-Fraud and Business ethics policy
Document Author	Finance
Document Approval	CFO / Finance & General Purposes Committee
Document Status	Version 8.0
Publication Date	November 2025
Review Date	November 2026
Distribution	Website/General

Version Control

Version	Issue Date	Amended by	Comments
1.0	06/03/2018		Board approved
2.0	20/5/2019	LW	Minor changes to format
3.0	08/07/2020	CFO	Annual review – no changes to action
4.0	Nov'2021	CFO	Annual review – minor update to introduction
5.0	Dec'2022	CFO	Annual review – minor updates ref. ATH
6.0	Nov 23	CFO	Annual review – update to out of date links
7.0	Nov 24	CFO	Annual review – no changes to action
8.0	Nov 25	CFO	Annual review – replaced ESFA with DfE

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1. Introduction

It is important that Members, Trustees, Governors and members of staff act and are seen to act impartially.

The Members and the Board of Trustees of the Extend Learning Academies Network (ELAN) seek to run all aspects of the Trust's financial management and business activities with high standards of conduct and integrity.

ELAN is committed to tackling fraud and other forms of misconduct and treats these issues seriously. It is recognised that some concerns may be extremely sensitive.

In the event that Members, Trustees, Governors, members of staff, parents or the school community at large become aware of activities which give cause for concern, this Business Ethics policy is provided as a reference document to establish a framework within which issues can be raised confidentially. The process allows for concerns to be raised within the school environment, allows recourse to an external party outside the management structure of the school or ELAN, where this becomes appropriate and provide for a thorough and appropriate investigation of the matter and to bring it to a satisfactory conclusion.

In May 1996 the Nolan Committee published a report on standards in public life as applicable to local public spending bodies. The report identified the following seven principles that should be applied to public life:

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

One important means by which a self-governing Trust can demonstrate that it is applying these principles is by maintaining a register of business and pecuniary interests.

The report also made a number of recommendations in relation to whistleblowing. The Nolan Committee used the term whistleblowing to mean the confidential raising of problems or concerns within an organisation by a member of staff. This is not "lacking" information but refers to matters of impropriety e.g. a breach of law, school procedures or ethics. Nor is whistleblowing the raising of a grievance within the schools (which would be dealt with under grievance procedures). The term whistleblower denotes the person raising the concern or making the complaint.

Existing good practice within ELAN in terms of its systems of internal controls, both financial and non-financial, and the external regulatory environment in which the schools operate, ensures that cases of suspected fraud or impropriety rarely occur.

This document is a public commitment that concerns are taken seriously and will be actioned.

2. Guiding Principles

The Financial Management Standard in Schools and the current version of the Academy Trust Handbook represent the context within which the schools working within ELAN operate financially.

3. Business and Pecuniary (monetary) Interests

The Members, Trustees, Governors and members of staff have a responsibility to avoid any conflict between their business and personal interests and affairs and the interests of ELAN.

The schools within ELAN maintain a register of business and pecuniary interests that lists for Members, Trustees, Governors and members of staff, any business interests that they, or any member of their immediate family have. The register has to be available for inspection by staff, parents, auditors and the Department for Education (DfE).

The maintenance of the register helps ELAN Members, Trustees, Governors and members of staff to meet requirements for withdrawal from meetings due to a conflict of personal interest as stated in the DfE Governance Handbook and with reference to the Academy Trust Handbook.

The register should include all:

Business Interest declarations including directorships, shareholdings and other appointments of influence within a business or other organisation that may have dealings with the Trust or schools. The disclosures should also include business interests of related persons such as parent, spouse, child, cohabitee and business partner where influence could be exerted by that person over a Member, Trustee, Governor or a member of staff.

And

Pecuniary Interests (monetary) such as providing supplies or services to the Trust or schools for staff other than their contracted job or within their role as member, trustee or governor.

Where a Member, Trustee, Governor, member of staff or related person has any interest, either pecuniary or non-pecuniary, in a matter to be discussed at a Members', Trust Board or Local Governing Body meeting the Member, Trustee, Governor or member of staff must declare their interest and withdraw from that part of the meeting.

Where a Member, Trustee, Governor, member of staff, or related person, has a pecuniary interest in a business, and that interest exceeds limits that may be specified in the Trust's Memorandum of Understanding or Articles of Association, the school must not enter into any contract or arrangement (such as the purchase of goods and service) with that business. For example, a school would not generally be permitted to trade with a company in whom a Member, Trustee, Governor or member of staff holds more than 1/100th of the share capital.

It is the responsibility of Members, Trustees, Governors and members of staff to ensure their declarations of business interests are kept up to date at all times, and to amend or update them as necessary. All Members, Trustees and Governors meetings' agendas will contain a standing item for attendees to declare any changes to their declarations of interests.

At the beginning of each school academic year every Member, Trustee, Governor and member of staff will be required to complete the appropriate form ([Appendix 1](#)) and should ensure that it is updated throughout the year as and when any Business or Pecuniary interest may arise.

Nil returns will also be required where a Member, Trustee, Governor or member of staff has no such interest.

Staff should also be aware, for their own and the Trusts protection (whoever is appropriate in the case in question) to ensure that they let others know of any circumstances that they believe others could think might affect their judgement.

The Trust is required to record and publish business and pecuniary interests. ([Appendix 2](#))

4. Gifts and Hospitality

Members, Trustees, Governors and members of staff should avoid accepting excessive hospitality, entertainment or other services from existing or prospective suppliers. They are required to inform the Chief Executive Officer (CEO) / Chief Finance Officer (CFO) of offers, as detailed below, of gifts and hospitality offered in connection with their links with the school as they arise, and whether the offer was accepted or declined.

The acceptance of gifts and hospitality can potentially compromise Members, Trustees, Governors and members of staff, great care should be taken in dealing with commercial organisations and the following guidance should be followed: -

Recommended limits for Gifts, Hospitality, Entertainment or other services	Information on acceptance/referral/declaration
Below £50 (occasional/one offs)	Deemed acceptable. Declaration not required
Below £50 (regular)	Advisory Band - please refer to the CEO/CFO as to whether a declaration of offer should be registered
Between £50 and £250	Advisory Band - please refer to CEO/CFO as to whether a declaration of offer should be registered
Over £250	Declaration of offer should be registered whether accepted or declined
Any gifts/favours that are sustained or Members, Trustees Governors/staff have concerns that it may compromise their integrity should be documented.	

The following examples of gifts and favours are considered acceptable if given on an occasional basis:

- A modest business dinner to discuss business
- Attendance at trade fairs or similar events where there is a general invitation to customers
- Attendance at cultural or sporting events sponsored by the company concerned
- Attendance at a company anniversary celebration.

The trust is required to publish Gifts and Hospitality. (Declaration and Schedule Reference Appendices 3 and 4)

5. Anti-Fraud Policy and Procedures

Anti-Fraud policy and procedures are required to ensure that the Trust is protected, to the best of its ability, against fraudulent activity which could result in financial losses and reputational risks.

Aims

- To avoid any fraudulent activity from both internal and external parties.
- Protect the Trusts resources.
- To provide a clear reporting process to all stakeholders when fraud is suspected.
- To meet DfE audit regulations.

How

- Staff training to identify how to avoid being subject to fraudulent activity.
- Robust financial control measures are in place to reduce fraudulent risk.
- Clear protocols and processes followed when any fraud is suspected.
- Communication to the wider staff on the use and purpose of the policy.

Extend Learning Academies Network (ELAN) is committed to the prevention of fraud and the promotion of an anti-fraud culture.

The Trust operates a zero-tolerance attitude to fraud and requires all staff, members, trustees, governors and volunteers to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud.

ELAN will investigate all instances of actual, attempted or suspected fraud and will seek to recover any losses and pursue appropriate sanctions against the perpetrators. This may include criminal prosecution, disciplinary action, legal proceedings and professional sanctions.

This policy applies to all staff (full time, part time, temporary and casual), consultants, contractors, volunteers and ELAN Members, Trustees and local governing bodies.

6. Definition of Fraud

The term 'fraud' is often used to describe complex financial offences such as false accounting. However, in its simplest form, fraud is lying. Some people will lie, or withhold information, or generally abuse their position to try to trick someone else into believing something that isn't true. Examples might include:

- Sending fake invoices for goods and services that weren't ordered or received.
- Use of an ELAN or school charge card to make personal purchases.
- Intercepting an ELAN or school cheque and amending the name of the payee and/or the amount.
- Submitting false claims for sickness or expenses.

Individuals caught committing fraud can be prosecuted under the [Fraud Act 2006](#) if they make a false representation, fail to disclose information or abuse their position.

7. Key Responsibilities

The Chief Finance Officer is responsible for:

- Developing, implementing and maintaining adequate systems of internal control that prevent and detect fraud.
- Testing the system of internal control and seeking independent assurance when appropriate.

- Regularly reviewing the anti-fraud policy and compliance with it to ensure it remains effective and relevant to the needs of the Trust.
- Reporting compliance with the policy on at least an annual basis to the Board of Trustees.
- Reporting allegations of actual, attempted or suspected fraud to the Board of Trustees.
- Ensuring all allegations of fraud are investigated appropriately, in compliance with relevant policies, procedures and legislation and commencing disciplinary and/or legal action where appropriate.

The Board of Trustees are responsible for:

- Overseeing the financial performance of the Trust, including its assets, making sure the Trust's money is well spent and measures are in place to prevent losses or misuse, including arrangements for preventing and detecting fraud.

Staff are responsible for:

- Familiarising themselves with the types of fraud that might affect the Trust.
- Ensuring they adhere to the agreed policies and procedures, thereby protecting the Trust's reputation and assets from fraud.
- Reporting allegations of actual, attempted or suspected fraud to the CEO/CFO, Headteacher and/or the Board of Trustees.
- Assisting in the investigation of suspected fraud when requested to do so, for example by providing witness statements.

8. Reporting Suspicions

The Board of Trustees and staff are an important element of the Trust's stance on fraud and are required to raise any concerns that they may have. The Board of Trustees and CEO will deal with any financial irregularities robustly.

Staff should immediately report any concerns about actual, attempted or suspected fraud to the CEO. However, if the concerns relate to the CEO, staff should report their concerns to the Chair of the Board of Trustees.

Under no circumstances should staff investigate the matter themselves.

Should a Member, Trustee, Governor or member of staff wish to seek advice about how to deal with an allegation of fraud, or want to report the matter anonymously, they should contact the Chair of the Board of Trustees.

The Public Interest Disclosure Act 1998 protects employees who raise concerns about certain matters of public interest in good faith. Staff can obtain free independent advice from the charity <https://protect-advice.org.uk/>

A referral form has been provided at Appendix 5 to use as a guide to the type of information that should be captured when an allegation of fraud arises.

9. Fraud Response Plan

Extend Learning Academies Network (ELAN) has established guidelines for senior staff and the Board of Trustees to use on the immediate actions to be taken in the event of a fraud being discovered or suspected. It covers how and when to seek professional advice, securing evidence and preventing further losses. (Reference Appendix 6 – Fraud Response Plan).

Whistleblowing Policy and Procedures (Trust/School financial and business activities)

The provisions of this policy apply to matters of suspected fraud and impropriety and not matters of more general grievance which should be dealt with under the school grievance procedures.

Extend Learning Academies Network (ELAN) aims to be an honest and ethical organisation and is opposed to any means of Fraud. All staff have a responsibility to protect the assets of the trust. The Trust is committed to creating a climate of trust and openness so that a person who has a genuine concern or suspicion can raise the matter with full confidence that the matter will be appropriately considered and resolved and will reassure employees they will be protected from victimisation or reprisals if they raise any concerns.

1. When might the Whistleblowing policy apply?

The type of activity or behaviour which the school considers should be dealt with under this policy includes: -

- manipulation of accounting records and finances
- inappropriate use of School assets or funds
- decision-making for personal gain
- any criminal activity
- abuse of position
- fraud and deceit or corrupt practices
- serious breaches of School procedures which may advantage a particular party (for example tampering with tender documentation, failure to register a personal interest)
- other unethical conduct.

Anonymous allegations will only be considered if the issues raised are: -

- very serious
- the credibility of the allegation is considered to be high
- the likelihood of confirming the allegation is high.

This procedure is to ensure that staff have a mechanism with which to report suspected fraud. Where Members, Trustees, Governors or members of staff wish to report or complain about financial management or impropriety within ELAN, the leadership will then have the means to investigate by the use of the following procedures.

2. Procedure

Any employee that suspects fraud or impropriety has a duty to report their suspicions. ELAN encourages the whistleblower to raise the matter **internally in the first instance with the individual school's Headteacher and/or Chair of Governors** or other designated person named by the school so that the matter can be investigated.

All matters will be treated in strict confidence and anonymity will be respected wherever possible. All reports are to be documented thoroughly, written, dated and signed supporting evidence and statements should always be taken to any meetings if possible.

If the concern relates to the Headteacher and/or the Chair of Governors the matter should be raised with the Chief Executive Officer of Extend Learning Academies Network
adam.matthews@extendlearning.org

If the concern relates to the Chief Executive Officer of Extend Learning Academies Network the matter should be raised with the Chair of the Board of Trustees via email
chair@extendlearning.org

The whistleblower may raise the matter in person, email or in written form, which should be addressed to one of the above designated persons. All matters will be treated in strict confidence and anonymity will be respected wherever possible.

Alternatively, if the whistleblower considers the matter too serious or sensitive to raise within the internal environment of the Trust, the matter should be directed to the **Department for Education (DfE)**, who will need to involve the appropriate Trustees.

The DfE has its own procedures for dealing with such matters and will ensure every effort to respect the confidentiality of the whistleblower. The DfE will ensure relevant officers are informed, as appropriate, and will advise the Board of Trustees of the appropriate steps to take.

3. How will the matter be progressed?

The individual(s) in receipt of the information or allegation (the Investigating Officer(s)) will carry out a preliminary investigation. This will seek to establish the facts of the matter and assess whether the concern has foundation and can or should be resolved internally. The initial assessment may identify the need to involve third parties to provide further information, advice or assistance, for example involvement of other members of school staff, the Trust's external advisors (legal, personnel, auditors), the police, the Department for Education or the Regional Schools Commissioner.

Records will be kept of work undertaken and actions taken throughout the investigation. The Investigating Officer(s), possibly in conjunction with the Chair of the Board of Trustees or other designated person, will consider how best to report the findings and what corrective action needs to be considered. This may include some form of disciplinary action and/or third-party referral such as the police.

Depending on the nature of the concern or allegation and whether or not it has been substantiated the disciplinary procedure may be applied. In such cases any disciplinary action will be considered by the Trust Board. Where a case is proven on the balance of probability the matter will be reported to the full Trust Board, and where appropriate other agencies, authorities, regulatory bodies or government departments such as: North Somerset Local Authority; the Department of Education or the Regional Schools Commissioner.

If a fraud is strongly suspected, steps must be taken to mitigate the potential loss to the Trust arising from the fraud. For example, a finance officer should be assigned to different duties whilst the investigation is ongoing.

The Trustees should be advised when an investigation shows that fraud is likely, regardless of the size or monetary value involved in the fraud. They should also be advised as to the action recommended. It is the decision of the Trustees if the fraud is to be reported to the police for prosecution.

All occurrences of fraud should be studied to determine whether sufficient procedures and controls exist to prevent fraud. Remedial actions should be put in place to prevent a reoccurrence.

If the whistleblower is dissatisfied with the conduct of the investigation or resolution of the matter or has genuine concerns that the matter has not been handled appropriately, the concerns should be raised with Chair of the Board of Trustees via email chair@extendlearning.org

Professional onus is placed on the whistleblower to follow proper procedures. Any employee raising issues on a wider basis, e.g. with the press, without following the procedure in this policy may be liable to disciplinary action.

This policy will not apply for any concerns taken directly to the DfE.

4. Respecting confidentiality

Wherever possible Extend Learning Academies Network seeks to respect the confidentiality and anonymity of the whistleblower and will as far as possible protect him/her from reprisals. Extend Learning Academies Network will not tolerate any attempt to harass or victimise the whistleblower or attempt to prevent concerns being raised and will consider any necessary disciplinary or corrective action appropriate to the circumstances to ensure this does not happen.

5. Raising unfounded malicious concerns

Individuals are encouraged to come forward in good faith with genuine concerns in the knowledge they will be taken seriously. If individuals raise malicious unfounded concerns or attempt to make mischief, this will also be taken seriously and may constitute a disciplinary offence or require some other form of penalty appropriate to the circumstances.

6. DfE Requirements

The Trust must notify the DfE of any instances of fraud and theft where the value exceeds £5,000, individually or cumulatively, or of any value where the fraud is unusual or systematic.

7. Further information

Further information on whistleblowing can also be found on ELAN website www.extendlearning.org and on the DfE website.

Appendix 1 Register of Business, Pecuniary and Other Interests

Name: <i>(Please print)</i>
Address:
Member ☐ Trustee ☐ Governor ☐ Member of Staff ☐ <i>(Please tick relevant box)</i>

It is a legal requirement that the Trust maintain a Register of Business, Pecuniary and Other Interests. Each Member, Trustee, Governor and member of staff are required to complete a declaration annually and ensure that it is updated throughout the year as and when any Personal, Business or Pecuniary interest may arise.

Which Interests Should I Declare?

- Any conflict of interest – where your personal interests or loyalties could, or could be seen to, prevent you from making a decision only in the best interests of the Trust
- Any conflict of loyalty – where your loyalty or duty to another person or organisation could prevent you from making a decision only in the best interests of the Trust
- Any business or pecuniary interest (direct or indirect) – including any links you have with local businesses or organisation from which the Trust may / does buy goods or services from
- Any of the above which apply to members of your immediate family.

When Should I Declare Them?

- Annually when completing this form
- Whenever your circumstances change
- As soon as it is practical and at any meeting where the proposal, contract or other matter is being discussed and / or voted on.

If you have no such interests please write “NIL” in the table below – for completeness of the Trust’s records NIL returns are required.

Pecuniary interests	Please provide details of the interest
Please indicate if you are an employee of the Trust and your position	Employed by the Trust: Yes ☐ No ☐ Position:
Please indicate if you are an employee/governor/trustee/volunteer at another School / Academy / Trust	
Please detail any businesses of which you are a Partner or Sole Proprietor	
Please detail all companies of which you are a Director	
Please detail all organisations of which you are a Trustee	
Please detail any membership of professional bodies, membership organisations, public bodies or special interest groups of which you are a member and have a position of general control or management	
Please detail any gifts or hospitality offered to you by external bodies while acting in your position as a governor/trustee/staff member and whether this was declined or accepted in the last 12 months	
Please detail any directorships, partnerships or employments with businesses that provide goods and/or services to the trust/schools	
Please detail any immediate family members or people you have close connections to that are an employee/governor/trustee within the trust/schools.	
Please detail any business involvement/company directorships or trusteeships of any family members or people that have close connections to you that provide goods and/or services to the trust/schools.	
Any other relevant interests	
To the best of my knowledge the information supplied above is correct and complete. I understand that it is my responsibility to declare any conflict of interest/loyalty, business or personal that relates directly or indirectly, to myself or any relation in any contract, proposed contract or other matter when present at a meeting for the Trust where such contract or matter comes under consideration. I understand that I must withdraw from any meeting during the discussion of such contract or matter and must not vote in respect of it. I agree to review and update this declaration annually and give consent for the information provided to be used in accordance with the trust/school's conflicts of interest policy. Signed Date	

Appendix 2 Declaration of Business Interests – Summary of Returns

School Name:

Form No.	Name of Member, Trustee, Governor or Member of Staff	Role e.g. Member, Trustee, Governor or Member of Staff	Business Interest	Nature of Business	Nature of Interest	Date of Appointment or Acquisition	Date of Cessation of Interest

I certify that I have reviewed all the Members, Trustees, Governors and Members of Staff declaration of Business Interests forms and have recorded all declared beneficial interests reported on the current academic year's forms, where it is a personal interest or any person closely connected with them who have an interest in businesses or other organisations which may have dealings with the Trust.

SCHOOL	
Signed	
Post	Headteacher
Date	

Appendix 3 Personal Declaration of Gifts and Hospitality Financial Year Ending 31 August (year)

Name	
Role - Member, Trustee, Governor or Member of Staff	
Date of Gift	
Estimated Value (£) of Gift/Hospitality	
Nature of Gift / Hospitality	
Supplier of Gift / Hospitality	
Gift/Hospitality Accepted/Declined	
Reason for Acceptance/Non-Acceptance	

Signed

Role: Member ☐ Trustee ☐ Governor ☐ Member of Staff ☐

Date:

If the declaration is within the Advisory Band authorisation is required from the CEO/Chief Finance Officer

Authorised by:

Appendix 4 Declaration of Gifts and Hospitality Financial Year Ending 31 August (year)

Date of Entry	Name of Member, Trustee, Governor or Member of Staff	Estimated Value (£)	Nature of Gift / Hospitality	Supplier of Gift / Hospitality	Reason for Acceptance/ Non-Acceptance

The above gifts and hospitality, which may have an effect on the dealings of the Trust, have been declared during the financial year ending 31st August (year)

Name of School.....**Signed** (Headteacher).....

Date

Appendix 5 Fraud Reporting Form

If you have any concerns about fraud please print and complete this form and address it to the CEO, Extend Learning Academies Network, 13 Lime Close, Locking, Weston-super-Mare, BS24 8BH. If the concern raised relates to the CEO, please send the form to the Chair of the Board of Trustees at the above address or email chair@extendlearning.org

You do not need to give your name. All the information provided will be treated in confidence.

Name of the person(s) or organisation you suspect:

Address: (if known)

Place of work / department / job title: (If known)

Please provide details of your suspicions. You should include as much information as possible. For example, what was said in telephone or other conversations, dates, times and places, vehicles used, as well as the names of any other parties involved: (Continue on a separate page if necessary and attach any additional evidence you may have)

Your details: **(please leave blank if you wish to remain anonymous)**

Name:

Telephone number or contact address:

Appendix 6 Fraud Response Plan

It is important that allegations of actual, attempted and suspected fraud aren't ignored. Even seemingly insignificant concerns may later reveal a larger, previously unknown problem.

Securing Evidence

Ensure that any concerns are recorded fully. Whenever possible keep written notes that cover:

- Names, addresses and dates of birth.
- Descriptions (height, build, hair colour, ethnicity, clothing, distinctive features)
- Dates and times of key events.
- Vehicle registration numbers and descriptions.
- Details of any conversations had or overheard.
- Details of any actions or incidents that were observed.
- Telephone numbers.
- Company and/or business details.

Secure any physical evidence such as original invoices, receipts, letters, emails, cheques and application forms. Try to minimise how many people and how often evidence is handled. Fingerprint evidence can very quickly be destroyed.

If any of the evidence is on a computer, immediately unplug the computer from its power source. Don't attempt to shut the computer down through its operating system as this can alter or destroy key files and documents.

Whilst initially securing the evidence it is important not to be tempted to begin a more substantial investigation, or accuse individuals directly, without seeking professional advice (see 'Seeking Advice' below).

If an investigation is undertaken without following the appropriate policies, procedures and legislation, or if individuals are accused without sufficient evidence, it may lead to the perpetrators avoiding a disciplinary, criminal or civil sanction.

Preventing Further Losses

It is important to minimise any additional losses. For example, if the allegations concern the theft or loss of banking passwords, PIN's or similar credentials notify the bank immediately.

Equally, if the losses relate to a weak process, for example cash is routinely kept unsecured in a drawer, ensure that the process is changed, at least temporarily, until more permanent and improved processes can be implemented.

Seeking Advice

When an allegation of fraud is discovered it is important to seek professional advice as soon as possible. Advice can be sought from the Trust's Chief Finance Officer, The Chair of the Board of Trustees and the Police. General advice about fraud is available from Action Fraud: <http://www.actionfraud.police.uk/>

Support for Witnesses

Members, Trustees, Governors, members of staff and the public may be feeling vulnerable before, during and after they have brought an allegation of fraud to the attention of the Trust.

Witnesses should be assured that they have acted appropriately by raising their concerns. They should be referred to the **Whistleblowing Policy and Procedures Section of the Anti-Fraud and Business Ethics Policy** and reminded that the Trust does not tolerate reprisals, victimisation or harassment and will take all reasonable action to protect them.

In addition, the Trust will take steps to minimise any difficulties anyone may experience as a result of raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings, the Trust will advise or arrange for them to receive advice and support about the process being followed.