

The 3-18 Education Trust

Anti-Fraud, Corruption and Bribery Policy

‘Every individual is in a great school.’

Approved: Summer Term 2026
Review: Summer Term 2027

www.3-18education.co.uk



Our Mission

To celebrate the diverse nature, culture and identity of our individual schools, whilst collaborating and enjoying the benefit of the team.

Our Values

Compassionate

To show care and understanding towards others.

Accomplished

To provide high quality education and training for all.

Resilient

To be solution focused and able to intelligently manage challenges.

The 3-18 Education Trust

101 Longden Road
Shrewsbury
SY3 9PS

Company Number: 08064698

Policy Monitoring and Review

Monitoring

The Chief Financial Officer and Governance Professional will monitor the outcomes and impact of this policy on an annual basis.

Review

Member of Staff Responsible	Chief Financial Officer
Relevant Guidance/Advice/Legal Reference	Academies Financial Handbook Bribery Act 2010
Policy Adopted By	Board of Directors
Date of Policy	Summer Term 2026
Review Period	Annually
Date of Next Review	Summer Term 2027

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1. Introduction

- 1.1. The 3-18 Education Trust (Trust) has a duty to its stakeholders to take all responsible steps to prevent fraud occurring, whether perpetrated by staff, students, contractors, suppliers or any member of the public.
- 1.2. The Trust will maintain robust control mechanisms to both prevent and detect fraud. All senior leaders have a responsibility for maintaining agreed, documented control systems and must be seen to be setting an example by complying fully with procedures and controls. The effectiveness of controls is subject to cyclical review by the internal audit system.
- 1.3. 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.
- 1.4. Confidential mechanisms have been established to report concerns.
- 1.5. The Anti-Fraud, Corruption, and Bribery Policy applies to Members, Directors, Local Committee Members and all staff (full time, part time, temporary and casual) of the Trust.

2. Purpose

- 2.1. The purpose of this Policy is to confirm the Trust's commitment to preventing and detecting fraud, corruption and bribery.
- 2.2. The Fraud Act 2006 came into force on 15th January 2007. The Act created a single offence of fraud and defined this in three classes:
 - False representation.
 - Failure to disclose information where there is a legal duty to do so.
 - Abuse of position.
- 2.3. The Act created four new offences of:
 - Possession of articles for use in fraud.
 - Making or supplying articles for use in fraud.
 - Obtaining service dishonestly.
 - Participating in fraudulent business.
- 2.4. The Chartered Institute of Public Finance and Accountancy (CIPFA) define fraud as: "The intentional distortion of financial statements or other records by a person internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain."
- 2.5. Fraud is different to theft, which is defined in the 1968 Theft Act as: 'A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it'.
- 2.6. Corruption is: "The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers."
- 2.7. A bribe is: "A financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that the acceptance of such an advantage would constitute the improper performance of such a function or activity" [CIPFA].
- 2.8. There are various Bribery offences, including offering or accepting a bribe (Section 1 and 2 of the Bribery Act 2010), bribing or attempting to bribe a foreign official (Section 6) and being a commercial organisation failing to prevent bribery (Section 7). While the Trust is

not a 'commercial organisation' for its normal activities, it is still considered appropriate for it to have regard to Guidance relating to the Bribery Act.

2.9. The term "fraud" is used throughout this policy; for the purposes of this document the term also includes theft, bribery and corruption.

3. Failure to Prevent Fraud (Economic Crime and Corporate Transparency Act 2023)

- 3.1. The Economic Crime and Corporate Transparency Act 2023 (ECCTA) introduced a new corporate criminal offence of "failure to prevent fraud", which came into force on 1 September 2025. Under this offence, the Trust may be held criminally liable if a person associated with the Trust – including employees, agency staff, consultants, contractors, or anyone else performing services for or on behalf of the Trust – commits a fraud offence intending to benefit the Trust, whether directly or indirectly. The offence is one of strict liability: it can apply regardless of whether Directors, the Chief Executive Officer or other senior leaders had any knowledge of, or involvement in, the conduct in question.
- 3.2. The offence applies to "large organisations", defined as those meeting at least two of the following three criteria in the preceding financial year: annual turnover exceeding £36 million; balance sheet total exceeding £18 million; or more than 250 employees.
- 3.3. The only defence available to an organisation is to demonstrate that it had reasonable fraud prevention procedures in place at the time the offence was committed. The Home Office's statutory guidance sets out six principles which inform what "reasonable procedures" look like, and which this policy, together with the Trust's wider control framework, is intended to evidence:
- Top-level commitment – visible and active commitment from Directors, the Board and senior leaders to preventing fraud, embedded in this policy and in the Trust's wider culture.
 - Risk assessment – regular, documented assessment of the Trust's exposure to fraud risk across its operations, including procurement, payroll, admissions and grant funding.
 - Proportionate, risk-based procedures – controls that are proportionate to the risks identified, including due diligence on associated persons.
 - Due diligence – appropriate vetting and ongoing monitoring of associated persons, including agency staff, consultants, contractors and other third parties acting for or on behalf of the Trust.
 - Communication and training – ensuring Directors, staff and associated persons understand this policy and their responsibilities under it, through induction and periodic refresher training.
 - Monitoring and review – regular review of the effectiveness of the Trust's fraud prevention procedures, with this policy reviewed periodically to reflect legislative and regulatory developments.
- 3.4. The Trust will maintain a documented fraud risk assessment, reviewed at least annually, to evidence compliance with these principles and to support the Trust's position in the event of any investigation or prosecution under the Act.
- 3.5. Responsibility for oversight of the Trust's compliance with the ECCTA rests with the Chief Financial Officer, who will report on the fraud risk assessment and the effectiveness of fraud prevention procedures to the Finance and Audit & Risk Committee at least annually, alongside existing fraud reporting arrangements.

4. The Nolan Principles

- 4.1. The Trust expects all Members, Directors, Local Committee Members, staff and those acting as its agents to conduct themselves in accordance with the 7 principles of public life defined by the Nolan Committee 1995. The 7 principles are:
- 4.2. Honesty – holders of public office have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.
- 4.3. Integrity – holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.
- 4.4. Selflessness – holders of public officer should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.
- 4.5. Objectivity – in carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.
- 4.6. Openness – holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.
- 4.7. Accountability – holders of public office are accountable for their decisions and actions to the public and must submit them to whatever scrutiny is appropriate to their office.
- 4.8. Leadership – holders of public office should promote and support these principles by leadership and example.

5. Responsibility

- 5.1. The Trust aims to have in place efficient and effective systems of control that as far as possible prevent potential fraudsters from exploiting weaknesses.
- 5.2. Risk is managed through the existence and application of appropriate policies and procedures. The wide range of procedures in place to minimise the risk of fraud constitute a major part of the system of internal control, which is designed to ensure the Trust conducts its business properly and effectively and completes its transactions fully, accurately and properly. Directors give clear support to the arrangements. Local Committee Members and Headteachers must provide strong leadership by advocating the school's arrangements and supporting strong action when these are ignored.

6. Key Procedures and Controls

- 6.1. The following key procedures and controls operate within the Trust:
 - The Trust has an effective anti-fraud, corruption and bribery procedures, and maintains a culture that will not tolerate fraud, bribery or corruption.
 - Directors, Local Committee Members and staff comply with respective Codes of Conduct.
 - Risk Management procedures are in place.

- A Register of Interests is maintained to enable Members, Directors, Local Committee Members and senior staff to record any financial or non-financial interests that may bring about conflict with the Trust's interests.
- A Register of Gifts and Hospitality is maintained to enable Directors, Local Committee Members and staff to record gifts and hospitality either received or offered and declined from contractors and suppliers.
- Confidential Reporting (Whistleblowing) procedures are in place and operate effectively.
- There are suitable and enforced financial and contract procedures.
- There are robust recruitment and selection procedures.
- There are clear and active disciplinary arrangements.
- Sanctions are pursued against those who commit fraud, corruption and bribery.

6.2. The Trust maintains a continuous overview of its arrangements for managing the risk of fraud. A regular review of the policy and procedure is carried out and the documents are received as appropriate to reflect any key changes and to incorporate current best practice.

6.3. The Trust expects that the individuals and organisations with which it deals (e.g. partners, suppliers, contractors, and service providers) will act with integrity and without actions involving fraud, corruption and 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.

6.4. In assessing the effectiveness of its arrangements, the Trust will monitor the extent to which:

- Key personnel are trained in detecting and investigating fraud.
- Identified incidents are investigated.
- Perpetrators are robustly dealt with and, if appropriate, prosecuted.
- The Trust responds to identified weaknesses in its systems and controls.
- There is any trend in incidents experienced.
- Recovery of losses is sought.

7. Audit

7.1. The Audit Committee and internal audit procedures are a key element of the Trust's control system. An internal audit function carries out a risk-based series of audits designed to assess the Trust's identification and management of fraud risks. The external audit team provides an independent appraisal of the integrity of all internal control systems.

7.2. Fraud is a standing agenda item at all Finance and Audit & Risk Committee meetings.

8. Reporting Fraud to the DfE

8.1. The Trust Board must notify the DfE, as soon as possible, of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any financial year. Unusual or systematic fraud, regardless of value, must also be reported.

8.2. The following information is required:

- Full details of the event(s) with dates.
- The financial value of the loss.
- Measures taken to prevent recurrence.

- Whether it was referred to the police (and if not, why).
- Whether insurance or the Risk Protection Arrangement have offset any loss.

9. Raising Concerns

- 9.1. It is the responsibility of the Directors, Local Committee Members, Accounting Officer, Headteachers and staff to prevent and help detect fraud, corruption and bribery. In high risk areas specific controls aimed at preventing and detecting frauds will be in place.
- 9.2. A decision will then be made as to who is best placed to investigate any concerns raised. The investigating officer also has the responsibility to report all findings to the Trust.
- 9.3. It is often the alertness of staff and the public that enables fraud to be detected. In accordance with the Whistleblowing Policy, any member of staff with any concerns about the Trust or its schools' activities should normally raise concerns through their immediate manager or the senior leadership team. However, it is recognised that this may not be possible in certain circumstances. In these cases, contact should be made with the Chair of Directors or the CEO as appropriate. Concerns may also be raised with the Trust's external auditor.
- 9.4. All concerns, reported by whatever method, will be treated in confidence and will be reviewed and investigated by the person deemed to be most appropriate and best placed to do so. This may mean that, depending on the level, type and details of the concern raised, concerns are investigated by the Trust, internal audit or in the case of very serious concerns, the external auditor or the police.