Orchard Multi-Academy Trust

Anti-Fraud Policy

Reviewed: Autumn 2026

Mr Alex Davies

For the purpose of this policy statement, fraud includes all irregularities which could normally be described as theft, deception, fraud, corruption, or impropriety. Fraud is always wrong. In any organisation, it countermands the management at every level and positive action is needed to prevent and discourage it. The prevention of fraud and the protection of the Academy is the responsibility of every member of staff. In every case, reported suspicions will be passed to an audit committee who will decide on the subsequent course of action.

- When fraud is identified, action will be taken to: Limit the damage
- Seek compensation for losses incurred
- Punish the perpetrators
- Revise procedures to prevent any recurrence

Response to suspected fraud
The Academy Trust has rules which attempt to allocate resources on a fair and even-handed basis. Fraudulent activity circumvents these rules and gives an unfairly generous allocation to one or more individuals to the detriment of all others.

Reporting of suspected fraud
Any suspicion of fraud should be reported to a member of the Senior Management Team. If it is considered more appropriate (for example, if a member of the Senior Management Team is involved) the suspicions may be reported directly to either the CEO, CFO, Chair of Directors or the local Advocate Board.

After a suspicion is reported
The Senior Management Team member or Trustee will make any initial enquiries considered necessary to validate the report. In every case and as soon as possible after these initial investigations, he or she will pass the matter to the Audit & Risk committee. Even if there is no evidence to support the allegation, the matter must be reported. The trust **must** notify ESFA

The board of directors must notify ESFA/DfE as soon as possible, of all instances of fraud, theft 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. (Ref: Academy Trust Handbook section 6.10)

The audit sub-committee
The management of any investigation will be undertaken by an audit sub-committee setup and controlled by the Audit & Risk committee. They will:

1. determine whether further investigation is warranted
2. determine whether the matter should be reported to the Board of Trustees
3. determine who should carry out the investigation
4. determine which outside agencies (police, auditors) should be involved
5. assess the risk to the school
6. determine to whom day to day management of the response should be given
7. allocate responsibility for damage limitation action
8. determine if insurance or the RPA have offset any loss
9. determine the course of action for any disciplinary procedure and to recover losses 10. evaluate the events which enabled the fraud to occur and ensure preventative action is taken.