

Anti-Fraud and Corruption Policy

Ratification Date: ____13/12/23____

Signed: ____AJHawkins____

Review Date: ____15/09/25____

Date of next review: September 2027

Version Control

Version	Date	Changes
1	13/12/23	n/a new policy
1.1	15/09/25	Updated review section and schedule; 5.5 updated link for Action Fraud reporting

Review

Approved and reviewed by The Board of Directors.

This policy will be reviewed bi-annually, or more frequently, if necessary, to ensure that it remains up-to-date and effective. The review will take into account changes in legislation, guidance, and best practice.



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Statement of intent

Liminal Education is committed to the highest ethical standards and acting with integrity in all business activities. This policy details the organisation's position on the prevention of fraud, bribery and corruption, and the promotion of an anti-fraud culture.

As such, it is opposed to corruption and seeks to eliminate fraud by the way it conducts business. This document sets out the organisation's policy and procedures for dealing with the risk of significant fraud or corruption, including bribery and theft.

In order to minimise the risk and impact of fraud and corruption, the organisation's objectives are to create a culture which deters fraudulent and corruptive activity, encourages its prevention and promotes its detection and reporting.

The purpose of this policy is to:

- Establish the responsibilities of the Directors and staff members in observing and upholding our position on fraud, bribery and corruption.
- Provide information and guidance to staff on how to recognise and deal with fraudulent activity concerns.
- Promote the early detection of fraudulent and corruptive behaviour.



This policy covers all individuals working for Liminal Education at all levels (whether permanent, fixed-term or temporary), and includes directors, volunteers, agents and any other person associated with Liminal Education.

1. Legal framework

1.1. This policy has due regard to statutory legislation, including, but not limited to, the following:

- The Bribery Act 2010
- The Fraud Act 2006
- The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013

1.2. This policy will be implemented in accordance with the following policies and procedures:

- Whistleblowing Policy
- Disciplinary Policy and Procedure
- Staff Code of Conduct

2. Definitions

2.1. **Fraud** is a criminal offence, which is defined by 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.

2.2. **Corruption** 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.

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

2.4. **Bribery** 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.

3. Roles and responsibilities

3.1. The CEO is responsible for:

- Developing, implementing and maintaining adequate systems of internal control to prevent and detect fraud.
- Ensuring that all employees are aware of the organisation's policy on fraudulent and corruptive behaviour, and understand the relevant procedures.
- Ensuring that all relevant staff are adequately trained on internal controls and procedures that need to be complied with.
- Implementing any changes to the internal controls and procedures that may have been identified as a result of a fraud or irregularity investigation, in order to prevent further instances of fraud or corruption.
- Setting high examples of conduct in their day to day work, which are beyond reproach.
- Publicising the organisation's commitment to fighting fraud and corruption.
- Working with the Directors to establish recruitment procedures, ensuring that all candidates are thoroughly vetted prior to commencing their employment.
- Ensuring and monitoring the organisation's compliance with internal controls and agreed policies and procedures related to fraud and corruption.
- Investigating all allegations of fraud and commencing disciplinary action where appropriate.
- Informing the chair of the Directors of any indications of fraudulent activity and alleged financial irregularities.
- Reporting to the Directors on all aspects of fraud risk management.



- Declaring any business and personal interest, as well as any interests or offers of gifts or hospitality, which are in any way related to the performance of their duties in relation to Liminal Education.

3.2. All members of staff are responsible for:

- Upholding the anti-fraud and corruption culture within Liminal Education.
- Adhering to the organisation's policies and procedures in relation to fraud and corruption, including acts of bribery and theft.
- Familiarising themselves with the types of fraud and irregularity that might occur within Liminal Education.
- Reporting any instances of suspected fraud or irregularity, no matter how trivial they may seem, to the CEO or chair of Directors.
- Declaring any business and personal interests held, as well as any offers of gifts or hospitality, which are in any way related to the performance of their duties in relation to Liminal Education.
- Ensuring that the organisation's reputation and assets are protected against fraud.

3.3. The directors are responsible for:

- Ensuring that internal controls, procedures and policies are put in place that minimise the risk of fraud and corruption, including theft and bribery.
- Developing, implementing and monitoring procedures in relation to fraud.
- Reviewing this policy on a bi-annual basis, ensuring that it remains adequate and appropriate for the needs of Liminal Education.
- Working with the CEO to establish recruitment procedures, ensuring that all candidates are thoroughly vetted prior to commencing their employment.
- Promoting an anti-fraud and corruption culture within Liminal Education.
- Setting the standards for Liminal Education and giving their full support to all systems and controls in place to assure probity.



- Ensuring that any business and personal interests of all members of the Directors are declared.
- Reporting any instances of suspected fraud or irregularity to the designated LA's internal audit and risk officer.

4. Indicators of fraudulent activity

4.1. Some actions and behaviours may give cause for concern, arouse suspicion and possibly indicate fraudulent activity, including, but not limited to, the following:

- Changes in behaviour, such as appearing under stress without excessive workload
- Lifestyle changes, such as new cars, exotic holidays and expensive belongings
- Ready supply of excuses for errors
- Refusal to take holidays
- First to arrive and last to leave
- Does not allow anyone else to undertake their work
- Refuses promotion
- Suppliers will only deal with one person
- New staff leaving quickly

4.2. It is important to note that any one of these on its own may be perfectly innocent and a function of carrying out normal duties; however, a combination of the factors may give cause for concern as this type of unusual behaviour within the profession give reason for suspicion.

5. Reporting suspected fraud

5.1. Concerns in regards to fraudulent activity will be reported to the CEO or chair of Directors.

5.2. Any concerns will be reported immediately in the knowledge that such concerns will be treated in confidence and properly investigated.



5.3. Procedures outlined in the Whistleblowing Policy will be followed to report concerns where the normal reporting procedure is not appropriate.

5.4. Any matter which might constitute as fraud will be brought to the attention of the Directors or CEO. Claims will, in the first instance, be investigated by the CEO to ascertain the basic facts.

5.5. Cases of fraud can also be reported to the National Fraud and Cyber Crime Centre via the <https://www.actionfraud.police.uk> website or by speaking to a fraud adviser on 0300 123 2040.

5.6. Where fraud is proven, this constitutes as gross misconduct and cases will be dealt with appropriately, in accordance with disciplinary procedures. Liminal Education will also refer the case to the police in order for them to consider taking criminal action.

5.7. Liminal Education will seek to apply appropriate criminal, civil and disciplinary sanctions to all cases of proven fraud and corruption.

6. Unacceptable practice

6.1. Bribery is a fraudulent and corruptive act, and therefore it is not acceptable for employees to:

- Give, promise or offer a payment, gift or hospitality, with the expectation or hope that an advantage for Liminal Education 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 worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- Engage in any activity that may lead to a breach of this policy.



7. Acceptable practice

7.1. This policy does not prohibit normal and appropriate hospitality (both given or 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 a business advantage, or to reward the provision or retention of business or a business advantage, or in exchange for favours or benefits.
- It is given in Liminal Education's name, not in the individual's.
- It complies with local law.
- It does not include cash or a cash equivalent, i.e. vouchers, gift certificates.
- It is appropriate in the circumstances, i.e. the giving of small gifts at Christmas time.
- 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 organisation's Organisational Director.

7.2. The advice of Liminal Education is to, in all circumstances, consider whether the gift or hospitality is reasonable and justified, and to consider the intention behind the gift.

8. Charitable donations

8.1. Charitable donations are considered to be part of the organisations wider purpose. Liminal Education supports a number of carefully selected charities. Liminal Education may also support fundraising events involving employees. Liminal Education only makes charitable donations that are legal and ethical. No donation must be offered or made in the organisation's name without the prior approval of the CEO.

9. Reporting suspected bribery

9.1. Employees are encouraged to raise concerns about any suspicion of bribery or corruption at the earliest possible opportunity. Issues that should be reported include:

- Any suspected or actual attempts at bribery.



- Any concerns that an employee may be in receipt of bribes.
- Any concerns that an employee may be offering or delivering bribes.

9.2. All concerns should be reported following the procedure set out in the organisational Whistleblowing Policy.

9.3. All reports of bribery will be investigated thoroughly, and in a timely manner, by the appropriate member of the senior leadership team and in the strictest confidence. Employees are required to assist in any investigation into possible or suspected bribery.

9.4. Employees who raise concerns in good faith will be supported by Liminal Education and Liminal Education will ensure that they are not subjected to any detrimental treatment as a consequence of their report. Any instances of detrimental treatment against an employee for reporting a suspicion will be treated as a disciplinary offence.

10. Following investigation

10.1. Liminal Education will invoke disciplinary procedures where any employee is found guilty of bribery, and this may result in a finding of gross misconduct and immediate dismissal. Liminal Education may terminate the contracts of any associated persons, including consultants or other workers acting for, or on behalf of Liminal Education, who are found to have breached this policy.

11. Record keeping

11.1. Liminal Education keeps financial records and has appropriate internal controls to provide evidence for the business reasons for making payments to third parties. Employees must make the Organisational Director aware of all hospitality or gifts received or offered over the value of £20; these will be subject to managerial review.

11.2. Employees' expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with Liminal Education policy.

11.3. All invoices, accounts and related documents should be prepared and maintained with the highest accuracy and completeness.

11.4. No accounts may be kept "off-book".



Appendix 1 Types of fraud

There are several types of fraud, including, but not limited to, the following:

- **Identity theft** – when an individual’s personal details are stolen.
- **Identity fraud** – when an individual’s personal details are stolen and used to commit fraud.
- **Individual fraud** – a fraudulent act which is targeting one individual directly.
- **Online fraud** – this includes any fraudulent act committed online, including bank card and internet auction fraud.
- **Corporate fraud** – any fraud committed against a business.
- **Advance fee fraud** – when fraudsters target victims to make advance or upfront payments for goods, services and/or financial gains that do not materialise.

Liminal Education finds fraudulent and corruptive activities as unacceptable, including, but not limited to, the following:

- Theft of cash
- Theft or misuse of organisational assets, resources and equipment
- Submitting false claims
- Unauthorised purchases of equipment for personal use
- Improper use of petty cash for personal purposes
- Failing to charge appropriately for goods and services
- Making payments or providing improper gifts or hospitality to a third party in exchange for something that benefits Liminal Education
- Processing false invoices and pocketing the proceeds
- Making false entries on the payroll



- Working elsewhere whilst on sick leave
- Claiming for payment of inappropriate bonuses
- Misusing Liminal Education resources or financial systems to run a personal business
- Improper recruitment
- Buying from a supplier or contractor known personally to a member of staff without following the required procurement procedures or declaring a business interest
- Accepting payments, gifts or hospitality from anyone who works with Liminal Education, is seeking employment with Liminal Education, or is seeking to influence the admissions process
- Separating purchases to avoid tendering/quotation thresholds
- Suppliers or contractors failing to deliver the agreed goods or services but still being paid in full