

## **A10 Irregularities**

### **Preamble**

All monies and assets associated with a school are public property and provided for the education of the pupils. They are not provided for the benefit of governors, Headteachers or staff personally. Individuals either working for, or associated with, the school have a duty to report any irregularities or suspected irregularities.

### **Regulations**

- 10.1. The FBP CEF shall be notified immediately by school governors, Headteachers or other staff, as appropriate, of all financial irregularities or suspected irregularities, or any circumstances which may suggest the possibility of irregularities in the exercise of any of the school's financial functions (e.g. cash, stores, property and computer held data). The FBP CEF must consult with those officers detailed in the local authority's Anti-Fraud and Corruption Strategy on any such notification.
- 10.2. The Governing Body and Headteacher, in consultation with the FBP CEF, shall take appropriate action<sup>1</sup> to prevent further loss and to secure records and documentation against removal or alteration.
- 10.3. The CFO and the FBP CEF shall determine the scope and cost implications of any internal enquiries or investigations.
- 10.4. The FBP CEF must consult with those officers detailed in the local authority's Anti-Fraud and Corruption Strategy in deciding whether any matter under investigation should be referred to the police. Appropriate recovery action should be taken on such matters.
- 10.5. Each school Governing Body and Headteacher shall take steps to minimise the risks of financial irregularities occurring.
- 10.6. Those involved in conducting or assisting in irregularities should have regard to the provisions of the Code of Conduct for Employees, Standing Orders, and the Anti-fraud and Corruption Policy, as well as Financial Regulations. Also, the Governing Body and Headteacher should adhere to the provisions of the particular legislation and corporate policy regarding the 'Public Disclosure Act 1998'.

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<sup>1</sup> This should happen after the FBP CEF has consulted with those officers detailed in the Anti-Fraud and Corruption Strategy.

**See also:**

Anti-Fraud and Corruption Strategy document

Bribery Act Policy