

Your Ref:  
Our Ref: PF/LEA/Fraud  
Date: 12 December 2016  
Enquiries to: Peter Frost  
Tel: 01473 264247  
Email: [peter.frost@suffolk.gov.uk](mailto:peter.frost@suffolk.gov.uk)



**LMS Document  
No. 2016/23**

### **To all Head Teachers of Local Authority Maintained Schools**

Dear Sir / Madam,

I am writing to you regarding the Council's policy of a zero tolerance to fraud and corruption and the responsibility of schools regarding this area.

Suffolk County Council is committed to sound corporate governance and to protecting public funds. Minimising any losses to theft, fraud and corruption is an essential part of ensuring that the Council's resources are used for the purpose for which they are intended.

The Anti-Fraud and Corruption Strategy (AFAC) sets out the Council's overall policy in respect to fraud and corruption. There is also a Fraud Response Plan which provides guidance on the action to be taken when a fraud is suspected or discovered.

The AFAC Strategy applies to all employees of the County Council and states that, as an employee of Suffolk County Council, if you suspect fraud or corruption in the work place, you should report this matter immediately to the Head of Audit Services. In my capacity as Head of Audit Services, I will then make a decision on what type of investigation is required (if any) and who will undertake the investigation. There may be occasions when someone undertakes an investigation other than a member of the Audit Services Team, but this will only be done whilst maintaining liaison with myself.

Any referrals to the Police will be made by myself following liaison with the Corporate Director of Children & Adults, Head of Suffolk Legal Services, and the Director of Resource Management. It is therefore important to follow this process so that any Police investigation, and subsequent criminal or civil proceedings are not compromised.

As you will be aware, the schools financial value standard (SFVS), the mandatory return designed to help schools to help them in managing their finances, includes, under 'protecting public money', a question on the arrangements in place to guard against fraud and theft by staff, contractors and suppliers (including any instances of fraud or theft detected in the last twelve months). It also includes a question on awareness of whistleblowing arrangements. Therefore, it is important that all school staff are conversant in this area.

Financial irregularities encompass an array of activities but can include:

- theft or misappropriation of funds, supplies, property, or other resources;
- the misclaiming of expense claims; and
- forgery or alteration of financial documents.

There is information and guidance on the role of Audit Services on the Audit Services Website where you will also find the policies and procedures linked to anti-fraud and corruption <https://www.suffolk.gov.uk/council-and-democracy/council-departments-services-and-senior-officers/resource-management/audit-services/>

**I would be grateful if you remind your staff of their responsibilities in this area.**

Please report any thefts, allegations or suspicions of financial irregularity or corruption to Peter Frost, Head of Audit Services, 01473 264247, Richard Hart, Principal Auditor Services Manager, 01473 264254, or via email on [Audit.enquiries@suffolk.gov.uk](mailto:Audit.enquiries@suffolk.gov.uk)

The work of Audit Services is not contracted through Schools Choice. Audit Services is the Council's statutory internal audit service which has a responsibility to carry out a level of internal audit work across all directorates in accordance with the Public Sector Internal Audit standards. It is not a discretionary service.

Thank you.

Yours faithfully



Peter Frost

Head of Internal Audit Services  
Resource Management

