

Our Ref: PF/LEA/Counter-Fraud  
Date: 06 November 2019  
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The Headteacher

**LMS Document  
No. 2019/09**

Dear colleague,

**Re: Fraud, Theft and Corruption Guidance**

I am writing to all LA maintained schools to remind you of Suffolk County Council's zero tolerance policy to fraud and corruption and the responsibility of schools, and school staff.

Recently we have seen a reduction in the number of theft, fraud and corruption incidents reported to us from schools. Therefore, I would like to take this opportunity to remind you of the policies in place and provide guidance on how incidents should be reported.

We are committed to corporate governance and to protecting public funds. Minimising any losses, whether it is theft, fraud or corruption, is an essential part of ensuring that our resources are used for their intended purposes.

Our policy for fraud and corruption is set out in the Anti-Fraud and Corruption Policy, which is part of the Constitution and applies to all Suffolk County Council employees. We also have a Fraud Response Plan which gives guidance on the actions that need to be taken when a fraud is suspected or discovered and a Sanctions Policy. You can find these policies on the Council's website, by visiting the Fraud & Corruption webpage.

All employees have the responsibility to report suspected theft, fraud or corruption in the workplace; for example, theft or misappropriation of funds; supplies; property or other resources; mis-claiming expenses; and forgery or alteration of financial documents. Matters should be reported immediately to:

- Fraud Hotline – 01473 264399
- Email: [fraud@suffolk.gov.uk](mailto:fraud@suffolk.gov.uk)
- By post to: Internal Audit, Constantine House, Constantine Road, Ipswich, Suffolk, IP1 2DH

After careful consideration, we would then decide if an investigation is needed, the type of investigation, and who would carry it out. The Police would be notified if required following liaison with the Corporate Director for Children and Young People, the Head of Suffolk Legal Services, and the Head of Finance. It is important to follow this process so that any investigation, and subsequent criminal or civil proceedings, would not be compromised.

The schools financial value standard (SFVS), which is a mandatory return designed to help you manage your finances, includes, a question on the arrangements in place to guard against fraud and theft by employees, contractors and suppliers in the 'protecting public money' section. This includes declaring any instances of fraud or theft detected in the last twelve months. The SFVS also includes a question on awareness of whistleblowing arrangements. It is therefore important to make sure that all school staff are aware of the policies in place.

Please note that Internal Audit is a statutory service carried out by Suffolk County Council in accordance with the Public Sector Internal Audit standards. As such, it has authority to:

- carry out internal audit work or investigate any LA maintained school;
- visit any LA maintained school at any time;
- have access to all documents, correspondence and other records;
- have access to all stocks and cash held; and
- require, and receive from, employees, councillors and other persons, assistance or explanation, written or oral.

The Internal Audit Service is not contracted through Schools' Choice.

**I would be grateful if you would please share this message with your staff and remind them of their responsibilities in the area of fraud and corruption. I have also included a poster which I would appreciate if you could place on your staff notice board and please do photocopy it if you require more copies.**

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Peter Frost', written in a cursive style.

Peter Frost

Head of Internal Audit  
Governance, Legal and Assurance  
Corporate Services  
Suffolk County Council