Our Ref: CC/LEA/Counter-Fraud

Date: 12/11/2024

Enquiries to: Christos Constantinou

Tel: 01473 265887

Email: Christos.Constantinou@suffolk.gov.uk

The Head Teacher,



|  |
| --- |
| **LMS Document****No. 2024/09** |

**Re: Fraud, Theft and Corruption: Guidance to local authority school leaders**

Dear colleague,

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

It is encouraging to see that generally there has been a reduction in the number of theft, fraud and corruption incidents in schools. However, as part of International Fraud Awareness Week (18th November to 22nd November 2024), I would like to take this opportunity to remind you of the policies in place and provide guidance on how incidents should be reported.

The Council is 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. It is therefore essential that school leaders and governors are vigilant in ensuring robust oversight of school resources.

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 ( [www.suffolk.gov.uk/fraud](http://www.suffolk.gov.uk/fraud) )

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.

An online survey has also been sent to all local authority-maintained schools this week, covering fraud awareness and anti-fraud controls. The purpose of this survey is to review existing anti-fraud controls across the school community which will assist us to identify common areas where anti-fraud controls may need to be strengthened or where more focused fraud prevention guidance or training can be provided to you. It will also provide your school an opportunity to highlight any specific concerns or needs you may have. This survey has been distributed via email, LMS or alternatively can be found by using the following link: <https://forms.office.com/e/NVTUn9egw1>. **We would be grateful if schools can return the survey by the** **20th December 2024**.

All employees have the responsibility to report suspected theft, fraud or corruption in the workplace; matters should be reported immediately to:

* Fraud Hotline – 01473 264399
* Email: fraud@suffolk.gov.uk

After careful consideration, we would decide if an investigation were needed, the type of investigation, and who would carry it out; the Counter Fraud Service or whether to refer it to the Police (if required) following liaison with relevant stakeholders. It is important that such matters are kept confidential to ensure any potential criminal or civil proceedings are not compromised.

Further guidance for all staff surrounding the types of fraud, associated risks and the indicators of fraud in schools can be found on Suffolk Learning via the finance page.

Please note that Internal Audit is a statutory service carried out by Suffolk County Council in accordance with 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.**

Yours faithfully,

Christos Constantinou Peter Frost

Counter Fraud Manager Head of Internal Audit & Counter Fraud

Internal Audit & Counter Fraud Services Internal Audit & Counter Fraud Services

Suffolk County Council Suffolk County Council



Emma Laflin

Interim Head of School Improvement & Head of Organisational Support

Education, Skills & Learning

Children & Young People Services

Suffolk County Council