HART LEARNING GROUP

ANTI-FRAUD POLICY

GOVERNANCE AND CONTROL

Date approved by Group Board	6 July 2026
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Responsible member of staff	Paul Harte
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AUDIENCE

Applicable to students?	Yes
Accessible to students?	Yes
Accessible to public?	Yes

1. LEGAL AND POLICY CONTEXT

1.1. The legal context for this Policy includes the Fraud Act 2006 and the Bribery Act 2010.

1.2. This Policy is to be read in conjunction with the Group's Financial Procedures, Anti-bribery Policy, Whistleblowing Policy, Staff Code of Conduct and Governor Code of Conduct.

2. PURPOSE

2.1. This Policy sets out the Hart Learning Group's approach to the prevention detection and deterrence of Fraud.

3. SCOPE

3.1. This Policy applies to all students, staff, agency workers, volunteers, suppliers and contractors.

4. POLICY STATEMENT

4.1. The Hart Learning Group is committed to conducting its activities fairly, honestly and openly, in accordance with relevant legislation, and to the highest standards of integrity. It requires all staff, governors and volunteers to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud. Fraud by Group employees will be dealt with under the Code of Conduct and

Disciplinary Policy as potential Gross Misconduct. Further, the Group believes that action against fraud is in the broader interests of society and so seeks to ensure the prevention, detection and deterrence of fraud and the promotion of an anti-fraud culture.

4.2. In order to **prevent** fraud, the college will:

4.2.1. Maintain and enforce Financial Regulations, Procedures and other policies and procedures including those concerning teaching, learning and assessment, which are regularly reviewed, which set out the College's internal controls, with a view to ensuring the orderly and efficient conduct of the College's activities.

4.2.2. Recruit staff in accordance with approved Recruitment and Selection policies and procedures and the Instruments and Articles of Government.

4.2.3. Draw attention to the expectations of staff and governors as set out in the Staff and Governor Code of Conduct during induction processes and makes these available on an ongoing basis via the College intranet (Sharepoint).

4.2.4. Highlight the responsibilities of staff and managers as set out in Financial Regulations and Procedures, during induction processes.

4.2.5. Maintain a register, in line with financial regulations, for staff and governors, which records financial and other interests, gifts and hospitality, which is, at least, annually updated.

4.2.6. Require its internal, financial and regulatory auditors to enquire about and obtain an understanding of the processes and controls in place to identify and respond to the risk of fraud.

4.2.7. Work, in particular, with its internal auditors to review financial and other systems on a risk-based cyclical basis, with a view to identifying and responding to any risk factors identified.

4.2.8. Expect all its auditors to maintain an attitude of professional scepticism in carrying out audit activities, notwithstanding the auditors' past-experience of the conduct of the organisation and those charged with management and governance.

4.2.9. Ensure all its auditors have access to all financial and other relevant documentation as well as reporting rights to the Audit Committee and the Corporation.

4.2.10. Reviews the reports of the internal, financial and regulatory and other auditors through meetings of the Senior Management Team, the Audit Committee and where, appropriate, the Corporation.

4.2.11. Monitor the timely implementation of recommendations made by its auditors, through meetings of the Senior Management Team and the Audit Committee.

4.2.12. Consider, when implementing new systems or reviewing policies, the risk of fraud and corruption and the safeguards to be included in procedures.

4.3. In order to **detect** fraud, the college will:

4.3.1. Maintain and enhance effective system controls and procedures including where appropriate peer scrutiny and authorisation.

4.3.2. Maintain effective whistleblowing arrangements.

4.3.3. Effectively investigate fraud referrals using an appropriate mix of experienced and skilled staff including where necessary access to counter fraud resources with professional accreditation.

4.4. In order to **deter** fraud, the College will:

4.4.1. Publish the College's anti-fraud and corruption stance and report on any actions it takes against fraudsters.

4.4.2. Apply sanctions, including internal disciplinary, regulatory and criminal, as appropriate.

4.4.3. Seek redress, including the recovery of assets and money where possible.

4.5. This policy applies to all staff (full time, part time, temporary and casual), consultants, volunteers and to members of the Group Board and its committees.

5. DEFINITION OF FRAUD

5.1. The term 'fraud' is often used to describe complex financial offences such as false accounting, and it covers a wide range of activities such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

5.2. The term also includes the use of information technology equipment to manipulate programs or data dishonestly, the theft of IT equipment and software, and the intentional misuse of computer time and resources.

5.3. However, in its simplest form, fraud is lying. Some people will lie, or withhold information, or generally abuse their position to try to trick someone else into believing something that isn't true. Examples might include:

5.3.1. Sending fake invoices for goods and services that weren't ordered or received.

5.3.2. Changing data about examination or assessment results for an individual or group of individuals.

5.3.3. Using a corporate purchasing card to make personal purchases.

5.3.4. Intercepting a Group payment arrangement and amending the name of the payee and/or the amount.

5.3.5. Submitting false claims for sickness or expenses.

5.4. Individuals caught committing fraud can be prosecuted under the Fraud Act 2006 if they make a false representation, fail to disclose information or abuse their position.

6. KEY RESPONSIBILITIES

6.1. **The Group Board** is responsible for:

6.1.1. Overseeing the financial performance of the Group, including its assets,

6.1.2. Ensuring that the Group's money is well spent and measures are in place to prevent losses or misuse, including arrangements for preventing and detecting fraud.

6.1.3. Ensuring that all allegations of fraud are promptly and effectively investigated.

6.2. **The Accounting Officer** (normally the Chief Executive) is responsible for:

6.2.1. Developing, implementing and maintaining adequate systems of internal control that prevent and detect fraud.

6.2.2. Testing the system of internal control and seeking independent assurance when appropriate.

6.2.3. `Regularly reviewing the Group's anti-fraud policy and compliance with it to ensure it remains effective and relevant to the needs of the Group.

6.2.4. Reporting compliance with the Policy at least annually to the Audit Committee.

6.2.5. Reporting allegations of actual, attempted or suspected fraud to the Audit Committee and any relevant regulator.

6.2.6. Ensuring all allegations of fraud are investigated appropriately, in compliance with relevant policies, procedures and legislation and commencing disciplinary and/or legal action where appropriate.

6.3. **Managers** are responsible for the prevention and detection of fraud by ensuring that an adequate system of internal control exists within their areas of responsibility, and these controls operate effectively. As a result, Managers must:

6.3.1. identify and assess risks involved in activity for which they are responsible;

6.3.2. develop and maintain effective controls to prevent and detect fraud;

6.3.3. ensure compliance with controls; and

6.3.4. ensure that agreed procedures are followed.

6.4. **Staff** are responsible for:

6.4.1. Familiarising themselves with the types of fraud that might affect the Group.

6.4.2. Ensuing they adhere to the agreed policies and procedures, thereby protecting the Group's reputation and assets from fraud.

6.4.3. Reporting allegations of actual, attempted or suspected fraud to the Chief Executive and/or the Group Board.

6.4.4. Assisting in the investigation of suspected fraud when requested to do so, for example by providing witness statements.

7. WHAT TO DO IF FRAUD IS SUSPECTED

7.1. Any suspicion of fraud should be reported to a member of the Senior Management Team (SMT) and the Company Secretary. If it is considered more appropriate (for example, if a member of the SMT is allegedly involved) the suspicions may be reported directly to the Group Board Chair.

7.2. In every case, reported suspicions will also be communicated at the earliest opportunity to the Audit Chair, Chief Executive and the Group Board Chair.

7.3. Under no circumstances should staff investigate the matter themselves.

7.4. The Public Interest Disclosure Act 1998 protects employees who raise concerns about matters of public interest in good faith. Staff can obtain free independent advice from the charity Protect (Whistleblowing Advice) Ltd on 0203 117 2520 and find other helpful information at https://protect-advice.org.uk/our-story/.

7.5. A copy of the Group's Whistleblowing Policy can be found here or can be obtained from Robert Dale, Company Secretary (rdale@nhc.ac.uk).

8. AFTER A SUSPICION IS REPORTED

8.1. A member of the SMT will be assigned by the Chief Executive to carry out initial investigations into reported suspicions.

8.2. The SMT member will make any initial enquiries considered necessary to clarify the situation and will prepare a written report for the Chief Executive setting out what he/she has established. This will:

8.2.1. assess the risk to the Group;

8.2.2. evaluate the events which enabled the fraud to occur;

8.2.3. allocate responsibility for damage limitation action;

8.2.4. recommend a course of action to recover losses;

8.2.5. recommend a course of action to be taken against wrongdoers;

8.2.6. recommend preventative action to be taken to mitigate the risk of recurrence.

8.3. If the Chief Executive is implicated, the Group Board Chair will assign responsibility for the investigation, in which case it will be reported directly to the Group Board Chair.

8.4. Even if there is no evidence to support the allegation, the Chief Executive must report the matter to the Audit Committee and Group Board Chair.

8.5. If initial enquiries suggest there is the possibility that a criminal offence has been committed, consideration should be given to reporting the suspicions to the Police, and to other bodies such as Action Fraud, the Education and Skills Funding Agency or the National Cyber Security Centre.

9. RELATED POLICIES

9.1. Financial Regulations

9.2. Whistleblowing Policy

9.3. Anti-Bribery Policy

9.4. Staff Code of Conduct

9.5. Governor Code of Conduct