



# Anti-Fraud and Bribery

East Birmingham Community Forum (EBCF)

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## 1. Scope

- 1.1 This document details EBCF's policy towards detected or suspected acts of fraud, bribery, or other irregularity, whether relating to employees, Governors and / or external members, students, suppliers, contractors, sub-contractors, partners or any other related third party.
- 1.2 EBCF receives the majority of its funding from public funds and one of the basic principles governing its actions is the proper use of public money.
- 1.3 All staff and directors will be informed via the Shared drive of the existence of the Anti-Fraud & Bribery Policy and in doing so, all staff and directors should make themselves aware of this policy and its consequences, in order that they conduct themselves in an appropriate manner.
- 1.4 This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties and staff should read the Gifts & Hospitality Policy in conjunction with this policy.
- 1.5 *Note: staff and directors must ensure that they have read, understood, and comply with the policy.*

## 2. Responsibilities

- 2.1 The prevention, detection and reporting of bribery and other forms of corruption is the responsibility of all those working for EBCF or under its control.
- 2.2 All staff are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 2.3 Concerns should be reported to a Line Manager, HR, Director, or via the Whistleblowing Policy.
- 2.4 Any member of staff or board members that breaches this policy will face disciplinary action, which could result in suspension, dismissal, or exclusion for gross misconduct under the Disciplinary Procedure and EBCF may also contact the Police and in doing so reserve the right to terminate the contractual relationship with staff if they breach this policy.

## 3. Policy Principles

- 3.1 Values  
Three fundamental values underpin EBCF's activities, and these are:
- 3.2 Accountability

Everything done by those who work in EBCF must be able to withstand comprehensive scrutiny.

3.3 Honesty and Integrity

Absolute honesty and integrity should be exercised in dealing with students, governors / External Members, staff, assets and third parties.

3.4 Openness

EBCF's activities should be sufficiently open and transparent to promote confidence between EBCF and its students, governors / external members, staff and any other interested third party. All employees, governors and external members should be aware of, and act in accordance with, these values.

All activities must be conducted in a manner that can withstand scrutiny, with clear audit trails and appropriate documentation maintained.

## 4. Policy Statement

EBCF is committed to preventing fraud, bribery, and irregularity across all areas of its operations.

All suspicions of fraud or bribery must be reported promptly and will be investigated in line with defined procedures.

### Internal Controls

EBCF will implement and maintain effective internal controls to prevent and detect fraud and bribery.

These include:

- Approval limits for expenditure
- Regular financial reconciliations
- Monitoring of funding and learner data
- Maintaining clear audit trails for key decisions

- 4.1 In accordance with these values, EBCF is committed to maintaining an honest, open, and well-intentioned atmosphere within its working environment. It is, therefore, also committed to the prevention and elimination of wrong-doing within its sphere of operation and to the rigorous investigation, and taking of any action required. This could include the instigation of the Disciplinary Procedure and where such action is necessary, this will be taken against an individual regardless of seniority.
- 4.2 EBCF will not tolerate any form of fraud, any act of bribery or any other form of irregularity in either the United Kingdom or overseas, should EBCF operate outside the boundaries of the United Kingdom.
- 4.3 EBCF wishes to encourage anyone having reasonable suspicions of suspected or actual fraud, malpractice, abuse, or act of bribery to report them to a director or via EBCF Whistleblowing Policy
- 4.4 It is EBCF's policy, which will be rigorously enforced, that no student, employee, governor, or external member should suffer as a result of reporting reasonably held suspicions. For the purposes of this policy "reasonably held suspicions" shall mean any suspicions other than those which are groundless and /or raised maliciously.

## 5. Gifts and Hospitality

All staff must declare any actual or potential conflicts of interest in line with the Code of Conduct.

### 5.1 Background and Legislative Context

The offering and acceptance of modest gifts and hospitality may be considered an accepted part of normal business or as a means of fostering and developing business relationships.

It is important that the giving or receiving of gifts and hospitality can stand up to internal and public scrutiny. The Policy sets out the principles and requirements expected of staff in offering and receiving gifts and hospitality. Separate guidance is available to assist colleagues in making judgments about appropriate use of gifts and hospitality.

It is a specific offence under the Bribery Act 2010 to offer an inducement to a foreign public official anywhere in the world, e.g. Government ministers, diplomats, embassy staff and international border officials. Additional care is required to avoid such gifts or hospitality being seen as an inducement and to avoid allegations of misconduct and impropriety. All gifts and hospitality offered to such individuals should be:

- reasonable and proportionate to the business being conducted
- approved in advance by a Director, with guidance from the board of Governance as required.

## 5.2 Definitions and Scope

**Gifts:** A gift is normally a tangible item or other benefit given by EBCF or one of its staff members or other representatives to another person or organisation or vice-versa. Gifts may range from token gifts of little value to a substantial gift of higher value. Common modest gifts given or received include business and branded stationery, flowers, confectionery, USBs and other promotional items.

**Hospitality:** Corporate hospitality refers to the entertainment and related arrangements that EBCF may offer to partners or 'clients'. Common hospitality includes lunches, dinners, accommodation or entertainment, and range from token hospitality of little value such as providing food and drink (e.g. a working lunch) to high value activities such as a ticket and entertainment for a sporting event or concert.

This Policy applies to:

- i. all staff, directors and 'associated persons' including agents, partners, contractors, representatives and any others acting on behalf of EBCF;
- ii. All EBCF activities undertaken in the UK or overseas.

The Policy does not apply to:

- i. gifts and hospitality which EBCF offers to its own staff or Directors.

The Managing Director is the main source of advice on the operation of this Policy and is responsible for the communication of the Policy on Corporate Gifts and Hospitality.

## 5.3 Principles and what is prohibited under the Policy

The main Principles of this Policy of which staff and other parties need to be aware are summarised below:

In the course of EBCF business staff may offer and receive gifts and hospitality which are reasonable and proportionate to the business being undertaken, and the circumstances in which it is offered and received.

Staff must not accept gifts or hospitality if it might be perceived that their integrity or professionalism may be compromised or that decisions may be influenced as a result of their receipt.

Staff must not accept gifts or hospitality offered or given secretly.

Avoid offering or receiving gifts and hospitality around key decision milestones such as student admissions, assessment or contract procurement, student awards, procurements exercises.

Lavish expenditure on gifts and hospitality offered, or received, is not permitted under this Policy, including travel and accommodation. Gifts offered by EBCF should not exceed £100.

Cash should not be given or received as a gift under any circumstances.

Cash equivalents, such as vouchers or discount cards, should not be given to, or received from, external parties except in specific circumstances where a modest token of gratitude is appropriate, e.g., volunteering activities such as research participants

EBCF will not tolerate instances of the giving and taking of gifts and hospitality that contravene the Bribery Act 2010, and that individuals must not offer or accept inducements.

If colleagues are unsure about whether to receive or offer gifts and hospitality, or they have any suspicions in relation to gifts and hospitality proposed to be offered or received, they should contact the Managing Director for advice.

## 6. Responsibilities

- 6.1 The primary responsibility for prevention and detection of fraud rests with those charged with governance and management.
- 6.2 The Senior Leadership Team and the Directors are responsible for:
- Developing and maintaining effective, efficient, and visible procedures and controls to prevent and minimise the risk of fraud and bribery.
  - Producing a clearly defined and publicised Anti-Fraud & Bribery Policy (i.e. this document) which applies to everyone in, or involved with, the company and encourages open reporting of concerns.
  - Ensuring that all staff and Directors are aware of their duties and the required standards of conduct.
  - Ensuring that all relationships with third parties (students, suppliers, contractors, subcontractors, partners or any other related third party) are conducted on a basis that is compliant with the provisions of the Bribery Act 2010.
  - Protecting and supporting against harassment or victimisation, those who, in good faith, make allegations of suspected irregularities.
  - Safeguarding the rights of any persons subject to investigation.
  - Carrying out vigorous and prompt investigations if suspicion of an act of fraud, bribery or other irregularity arises.
  - Taking or instigating appropriate legal and / or disciplinary action against perpetrators of fraud or bribery and taking disciplinary action against supervisors / managers where supervisory failures have contributed to the breach.
  - Reporting the outcome of any such investigations to the appropriate officers and authorities.
- 6.3 EBCFs external auditors are responsible for obtaining reasonable assurance that the Financial Statements are free from material misstatement caused by fraud.
- 6.4 Two types of fraudulent misstatement are relevant to auditors (i.e. fraudulent financial reporting and misappropriation of assets).
- 6.5 The Senior Leadership Team, advised by its Internal Auditors, is responsible for:
- Identifying the risks within systems and procedures.
  - Developing and maintaining effective controls to prevent and detect fraud or acts of bribery.
  - Ensuring that policies and controls are regularly reviewed, updated, and complied with.

- 6.6 The Managing Director is the named officer responsible for fraud prevention. They are responsible for carrying out an annual risk assessment of fraud and bribery risks within EBCF and reporting these to SLT.
- 6.7 EBCF's staff are responsible for acting with propriety in all Organisation activities and this includes:
- The handling and use of any funds, monies, stock or any other consumables or assets (including scrap), that have a value.
  - Dealings with students, governors, external members, contractors or suppliers, subcontractors or partners or any other aspect of business.
  - Ensuring that they do not request, accept, or agree to receive, gifts, hospitality, or benefits of any kind from any third party which might be seen to compromise their personal judgement or integrity or infringe the Bribery Act 2010. Employees and Governing Board members should refer to NC Group's Gifts and Hospitality Policy for further information.
  - Ensuring that they do not offer, promise, or give any form of bribe to obtain or retain business.
  - Communicating their concerns as appropriate.
  - Adhering to all relevant Organisation policies regarding confidentiality including any relevant regulations, protocols and procedures regarding their behaviour and conduct.
  - Ensuring that claims for personal expenses are complied with integrity.
  - Cooperating fully with any investigation covered by this policy, whether conducted by Management, Internal Auditors, the Police or other Authority.
- 6.8 EBCF reserves the right to prosecute those suspected of acts of fraud or bribery.

## 7. Training and Awareness

All staff will receive appropriate training on fraud, bribery, and corruption risks as part of induction and ongoing development.

## 8. Definitions

- 8.1 What is fraud?  
Fraud is defined in the Fraud Act 2006 and includes fraud by false representation, fraud by failing to disclose information and fraud by abuse of position, as detailed below.
- 8.2 Fraud by false representation  
A person commits fraud by false representation if they:  
Dishonestly make a false representation with intention:
- To make a gain for himself or another, or

- To cause loss to another or to expose another to a risk of loss

A representation is false if:

- It is untrue or misleading, and
- The person making it knows that it is, or might be, untrue or misleading

A representation may be expressed or implied:

A representation may be regarded as made if it is submitted in any form to any system or device designed to receive, convey, or respond to communications. This will include any form of electronic communication or social media.

### 8.3 Fraud by failing to disclose information

A person commits fraud by failing to disclose information if they:

Dishonestly fail to disclose to another person information which they are under a legal duty to disclose

Intend, by failing to disclosure the information:

- To make a gain, either for himself or for another
- To cause loss to another or to expose another to a risk of loss

### 8.4 Fraud by abuse of position

A person commits fraud by abuse of position if they:

Occupy a position in which they are expected to safeguard, or not to act against, the financial interests of another person

Dishonestly abuse that position to:

- Style a gain for themselves or another
- Cause loss to another or to expose another to a risk of loss

A person may be regarded as having abused their position either through an omission or by a specific act.

A “gain” means a gain in money or other property, either temporary or permanent, and can include ‘keeping what one has’, as well as ‘getting what one does not have.’

### 8.5 Obtaining services dishonestly

Under the Fraud Act 2006, a person may be found guilty of obtaining services dishonestly if they are aware that payment is due for the services received by them and they wither intend not to pay or do not pay in full for the services or do not pay for them at all.

A fraud may involve one or several people, from either within and / or external to EBCF, in collusion with each other.

## 8.6 Bribery

**The Bribery Act 2010 defines four key offences of bribery:**

A general offence of offering, promising, or giving a bribe

A general offence of requesting, agreeing to receive or accepting a bribe

A distinct offence of bribing a foreign public official to obtain and / or retain business

Failure of a corporate body to prevent bribery by an associated person, for EBCF's benefit

Generally a bribe is defined as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.

The consequences for breaches of the Bribery Act 2010 are serious and include unlimited fines and the prevention of bidding for a government contract for EBCF and for an individual, it could mean imprisonment.

EBCF, as an organisation, also has in place a number of "adequate procedures" to prevent bribery, and these include:

- Proportionality
- Top level commitment
- Risk Assessment
- Due Diligence
- Communication (including training)
- Monitoring and review

More information in relation to above are detailed in the guidance document:

<https://www.gov.uk/government/publications/bribery-act-2010-guidance>

## 8.7 Facilitation Payments

Are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK, but are common in some other justifiable and proportionate to the goods or services provided. If staff have any suspicions, concerns, or queries regarding such a payment, this should be raised with the Director of Finance and Planning.

## 8.8 Kickbacks

Are typically payments made in return for a business favour or advantage. All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

#### 8.9 Irregularity

An irregularity may be any significant matter or issue, other than fraud or bribery which is so defined and prescribed by the Audit Committee as to fall within the general principles of this policy and which may warrant consideration or investigation under the related Fraud and Bribery Response Plan.

An example of an irregularity, for example, may be where a member of staff makes a genuine error or mistake in the course of their duties / responsibilities, but where this error or mistake is

subsequently hidden from the business, perhaps to the on-going detriment to NC Group.

Additionally, an irregularity may also involve consideration of the possible inappropriate use of EBCF funds or assets, but which may not technically constitute a fraud.

### **9. Computer Misuse**

9.1 Fraud can be, and increasingly is being, carried out using computers. Misuse of computers and their programs (i.e. software) are specifically covered by the Computer Misuse Act 1990.

9.2 A person is guilty of such an offence if, with intent, they access any program or data held on computer which they are not authorised to access and / or they cause unauthorised modification to the contents of the computer such that the operation or access to the computer or program is hindered. Unauthorised disclosure of any personal data held on computers may also result in an offence under GDPR (2018)

### **10. Confidentiality and reporting arrangements**

10.1 Employees, Directors and / or external members must not disclose details of any suspected fraud or malpractice to anybody except their Line Manager, the Managing Director or any other person that the Senior Leadership Management Team and / or Directors nominates or specifies under the terms of Whistleblowing Policy.

10.2 This assumes that those officers are not the subject of any allegations. If any of those named officers are the subject of allegations, then an alternate director should be contacted.

10.3 Employees must not make available any documentation concerning the case under review to anybody. This includes any member of staff, governor or external member, contractors etc. If information must be released, the express permission of the MD must be obtained.

10.4 If the matter has been referred to the Police, documents must only be released to the Police via the Directors.

- 10.5 Under no circumstances must an employee, governor or external member communicate with members of the press, radio or other third party about a suspected act of fraud, bribery, or other irregularity.
- 10.6 Similarly, no employee, governor or external member should notify anyone they suspect of fraud, bribery, or other irregularity.

## **11. Involving the Police**

- 11.1 Anyone suspecting fraud should not, under any circumstances, attempt to carry out their own investigation.
- 11.2 Decisions regarding the appropriate form of any investigation must only be taken by the Directors.
- 11.3 Any investigation should only be carried out by competent persons.
- 11.4 A separate, confidential Fraud and Bribery Response Plan sets out these arrangements in more detail.

## **12 .Public Interest Disclosure**

- 12.1 Nothing in this policy shall be taken to override or supersede EBCF's policy set out in its Whistleblowing Policy.
- 12.2 Related Documents: this document is one of a series that, together, constitute the policies of EBCF in relation to Anti-Fraud and Anti-Bribery. Other documents are:
- Financial regulations
  - Whistleblowing Policy
  - Disciplinary Procedure
  - Code of Conduct
- 12.3 Consideration should also be given to the requirements of the Joint Audit Code of Practice (JACOP) relating to fraud and bribery.

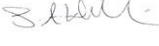

## **13. Reporting**

- 13.1 Fraud risks, incidents, and trends will be monitored and reported to Senior Leadership and the Board on a regular basis.

## 14. Policy Review

14.1 This policy will be reviewed on a regular basis and as and when incidents or new legislation requires it.

14.2 It will be reviewed on an annual basis as a minimum.

Version	Description of Change	Author	Date	Approved by
1.0	First version	S.Carragher	July 2022	S.Johnson
2.0	Updated version	S.Khan	July 2023	Z. Sharif
3.0	Version 3.0	S.Khan	July 2024	
4.0	Version 4.0	S.Khan / J.Hall	January 2025	
5.0	Version 5.0 Policy updated to strengthen fraud prevention controls, enhance reporting procedures, and introduce risk management, training, and governance oversight	S.Khan (HR)	January 2026	J.Hall (Director of Education and Skills)