



Schools' Personnel: get the chemistry right

# WHISTLEBLOWING POLICY AND PROCEDURES

(The Reporting of Malpractice and Improper Conduct)

# FOR EMPLOYEES AND WORKERS IN MAINTAINED SCHOOLS, PRUS, ACADEMIES AND OTHERS

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# WHISTLEBLOWING POLICY AND PROCEDURES

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#### IMPORTANT NOTE RELATING TO TERMINOLOGY USED IN THIS DOCUMENT

This policy and procedure document may be adopted by maintained schools, PRUs, Academies, Free schools and/or other independent schools. Therefore, where the words 'Headteacher', 'Governing Body', 'Governors' or 'school' are used in this document, this should also be interpreted (and can be adapted) to mean, or read, Principal, Chief Executive, Head of School, Proprietor, PRU Management Committee, Members, Directors, Board of Trustees, Local Governing Body, Governing Board, PRU, Academy or Academy Trust etc., as relevant to the type of school and structure in place. Words shown in *italics* throughout this document may, therefore, be replaced by the relevant terminology from the above, or otherwise adapted appropriately.

## 1. INTRODUCTION

The term 'whistleblowing' relates to situations whereby an employee/worker discloses illegal or unethical conduct within an organisation. Unlike wrongdoing where the consequences are strictly personal, whistleblowing is unique as it focuses on matters relevant to the public interest. In other words, a whistle blower makes a disclosure about wrongdoing in the public interest.

If the consequences of an employer's conduct have wider implications for the general public, then the individual exposing the wrongdoing is 'whistleblowing'. The law protects whistle blowers from any potential consequences to their employment, for example by providing protection from dismissal, from being overlooked for promotion, from victimisation, harassment or any other unfair treatment.

Current UK legislation in place for the protection of whistle blowers was brought in under the Public Interest Disclosure Act 1998 (PIDA) and expanded upon with the introduction of the Enterprise and Regulatory Reform Act (ERRA) 2013. These Acts provide the legal framework that governs the circumstances in which employees can legally blow the whistle, as well as setting out the requirements for legal protection following the event.

The Governors are committed to developing and maintaining the highest possible behavioural standards and a culture encouraging openness, probity and accountability of all employees, workers and contractors. This Whistleblowing Policy provides a framework to enable and encourage you to raise and report, or 'disclose', genuine concerns regarding any relevant aspect of the *school's* work. The Policy aims to reassure you that you will be protected from possible reprisals or detriment if you have a reasonable belief that any disclosure you make is true.

### 2. WHO THE WHISTLEBLOWING POLICY APPLIES TO

This Whistleblowing Policy applies to all employees, inc. apprentices, trainees and work experience placements, *governors* and volunteers. It also covers contractors working for the *school* on *school* premises, for example, agency workers and consultants, as well as suppliers and any organisations providing services under a contract with the *school* on their own premises.

Note that workers who are not employees cannot claim unfair dismissal due to blowing the whistle but, because of the protection afforded, they can claim 'detrimental treatment'.

The Policy does not cover other persons such as members of the public or parents. The *school* has a separate Complaints Procedure in place for use by those persons not connected with the *School* through their own employment, work, training or provision of services.

# 3. MATTERS COVERED BY THE WHISTLEBLOWING POLICY

The Policy is intended to cover the most serious concerns about malpractice that fall outside the scope of other procedures.

'Qualifying Disclosures', i.e. disclosures or the reporting of serious concerns that afford an employee/worker protection in law, are disclosures of information where the employee/worker reasonably believes that one or more of the following is either happening, has taken place, or is likely to happen in the future and that disclosure is in the public interest:

- The unauthorised use, or misuse, of public funds
- A failure to comply with a legal obligation
- Conduct which is an offence or breach of the law
- Possible fraud and corruption (e.g. financial fraud or mismanagement, public examination fraud)
- Possible acts of bribery
- Serious Health and Safety risks, including risks to pupils and the public, as well as other employees/workers
- Damage to the environment
- Safeguarding or Child Protection matters
- Any conduct which may damage the School's reputation
- Miscarriages of justice
- Other unethical conduct
- Deliberate concealment of information relating to any of the above.

This list is not necessarily exhaustive. (See also 4. below).

# 4. MATTERS NOT COVERED BY THE WHISTLEBLOWING POLICY

There is no specific definition of what is meant by 'in the public interest'. However, the matter cannot relate solely to the individual who is raising it. It must adversely affect, or threaten, others. This could mean pupils, parents or the public in general, for example. It could also be interpreted as including other employees/workers depending on all the factors involved. This may be the case only if a significant number are affected and will depend also upon the nature of the interests affected, the nature of the wrongdoing disclosed, even the identity of the alleged wrongdoer may be relevant - the more prominent s/he is, the more likely it is that the disclosure will be in the public interest. All the circumstances of the case would need to be considered to decide if the matter is in the public interest generally.

However, a Disclosure may not be made for purely private matters, such as a problem with the individual's own employment terms or contract.

#### Other matters the Whistleblowing Policy does NOT normally cover

- The general behaviour of another employee (i.e. behaviour that does not fall within the types of malpractice listed in 3. above). Employees should refer a complaint about another employee's behaviour to his/her Line Manager or otherwise pursue the matter through the school's Grievance Procedure.
- Concerns relating to another employee's/worker's performance or capability. There are other, more appropriate, procedures in place for management to address such issues.
- Matters relating to the abuse or neglect of an adult at risk. Issues relating to the abuse or neglect of an adult at risk should be referred to the Enfield Multi-Agency Safeguarding Hub (MASH) Team. Email at: <a href="mailto:themashteam@enfield.gov.uk">themashteam@enfield.gov.uk</a> or call on 020 8379 3916 Mon to Fri. from 9am to 5pm. You can also call 24 hours a day, speaking anonymously if you wish, on the Enfield Adult Abuse Line: Telephone 020 8379 5212.

Where the concern relates to a Person in a Position of Trust ("PIPOT"), such as that person's suitability to work with adults with care and support needs, as opposed to a specific safeguarding concern, then this can be raised via email at: <a href="mailto:safeguardingadults@enfield.gov.uk">safeguardingadults@enfield.gov.uk</a>

More information is available via the link: <a href="https://www.enfield.gov.uk/safequardingadults">https://www.enfield.gov.uk/safequardingadults</a>

(Note that **Child Protection concerns** are covered in the next section of this document. See 5. (a) and (b) below).

- Matters that would normally be dealt with by the London Borough of Enfield's/the school's collective bargaining arrangements with its recognised Trade Unions/Professional Associations. These should be reported, as appropriate, to:
  - the GMB 020 8379 6138 or email: <a href="mailto:branch@gmbenfield20.org.uk">branch@gmbenfield20.org.uk</a> or gmbenfield@btconnect.com
- UNISON (schools) 020 8379 4047 or email: <a href="mailto:schools@enfieldunison.co.uk">schools@enfieldunison.co.uk</a>
  or (general) 020 8379 4082 email: <a href="mailto:office@enfieldunison.co.uk">office@enfieldunison.co.uk</a>
  - **UNITE the Union** 24-hour legal helpline: 0800 709 007. London and Eastern region contact number: 020 8800 4281
  - The National Education Union (NEU) London Region 020 8477 1234 or, to speak to a member adviser, call AdviceLine on 0345 811 8111
  - NASUWT Greater London Regional Centre Email contact:
     <u>rc-london@mail.nasuwt.org.uk</u>; Telephone line for advice issues only (members in England) 03330 145550 or email at advice@mail.nasuwt.org.uk
  - VOICE (Head Office, Derby) on 01332 372 337
  - NAHT (General Enquiries) on 0300 30 30 333 or email: info@naht.org.uk
  - ASCL on 0116 2991122

Alternatively, you may wish to contact your Professional Association/Trade Union's local School or Branch Representative in the first instance.

• Complaints from the public that relate to the standard of service delivered by the school or the school's Contractors. These should be reported through the school's Complaints Procedure.

## 5. HOW TO RAISE A CONCERN

#### (a) PRIOR to raising a concern

(i) Where there are concerns relating to a child protection matter, action should be taken in accordance with the *school's* Child Protection Policy and any other advice and guidance set out by the Safeguarding Enfield Partnership and the Department for Education (DfE).

Statutory guidance issued by the DfE in relation to the safeguarding of children and young people includes 'Working Together to Safeguard Children' and 'Keeping Children Safe in Education' (KCSIE). The relevant DfE website page can be located at: <a href="https://www.gov.uk/government/collections/statutory-guidance-schools#safeguarding-children-and-young-people">https://www.gov.uk/government/collections/statutory-guidance-schools#safeguarding-children-and-young-people</a>

<u>The website for the Safeguarding Enfield Partnership</u> can be visited at: <a href="https://www.enfield.gov.uk/safeguardingenfield/">https://www.enfield.gov.uk/safeguardingenfield/</a>

# Specifically in relation to making a disclosure under this Whistleblowing Policy:

Where any concerns you may have are about the behaviour of another employee/worker in relation to a child protection matter, you should raise them as described under (b) below.

#### OR OTHERWISE

For other concerns that are NOT about the behaviour of another employee/worker in relation to a child protection matter, you should raise them under (c) below.

(ii) If you are a member of a Professional Association or Trade Union, it may have in place a Code, or rules, which set out how members should act in relation to raising concerns involving colleagues and/or in relation to dealings with colleagues in general. You are advised, in these circumstances, to familiarise yourself with any such Code or rules or contact your Professional Association or Trade Union for further advice prior to taking action. In any event, you may wish to consult your Professional Association/Trade Union for advice and support prior to raising a concern.

# (b) <u>How To Raise a Concern about the Behaviour of another</u> <u>Employee/Worker in relation to a Child Protection Matter</u>

Part One of the statutory DfE guidance 'Keeping Children Safe in Education' (KCSIE) provides advice on what school staff should do if they have if they have concerns about another staff member. (For this purpose, this should also to be taken to include any other trainees, workers, volunteers, governors or others providing services to the *school*). In these circumstances:

 Any employee, worker or other person to whom this policy and procedure applies who has a concern(s) about another member of staff/worker/trainee at, or providing services to the *school*, should immediately, or at the earliest possible opportunity, refer the matter to the *Headteacher*.

Where it is decided that it meets the threshold of harm/risk of harm and is, therefore, an allegation, the *Headteacher* will report to the Local Authority Designated Officer (LADO)<sup>1</sup> immediately and, in any event, within one working day. (If appropriate, the Police should also be notified within one working day – or immediately, if necessary).

- If the concerns relate to the *Headteacher*, the matter should instead be reported to the *Chair of Governors*. The *Chair of Governors* will then report to the LADO (and Police, as appropriate) in the above circumstances.
- In the event of an allegation being made against the Headteacher, where the Headteacher is also the sole proprietor of an Independent school, allegations should be reported directly to the LADO.

Employees/workers or any other persons to whom this policy and procedure applies may consider discussing any concerns with the *school's* designated safeguarding lead and make any referral via him/her.

Following the raising of a concern under this heading, further action will be taken in accordance with the procedures in place for addressing child protection matters. The referrer of the matter will be informed as appropriate.

It is hoped that concerns raised can be dealt with through these channels other than in exceptional circumstances. However, where you consider that your genuine concerns have not been satisfactorily resolved, or are not being addressed, other whistleblowing channels are set out in 13. below, 'Taking Your Concerns Further – External Contacts'. (Note that <u>Ofsted</u> will normally address whistleblowing referrals about a Local Authority's general safeguarding arrangements. However, Ofsted does not have the authority to investigate or follow up whistleblowing concerns relating to individual cases, except where they provide evidence of more widespread or systematic failure).

### (c) How To Raise a Concern that is NOT about the behaviour of another Employee/Worker in relation to a Child Protection matter

When raising your concern you may wish to take advice on the matter from any of those listed in the section below or discuss your concerns with a colleague first. It is advisable that you report your concern as early as possible. A significant delay in reporting the matter may make the subsequent investigation difficult to pursue.

<sup>1</sup> Every Council has a duty to manage allegations and concerns about any person who works with children and young people in their area. This includes Council staff, staff/workers, staff/workers of partner agencies, volunteers and any others who may work with local children. The LADO is responsible for managing all child protection allegations made against persons who work with children and young people in the area. The LADO must be contacted within one working day in respect of all cases in which it is alleged that - a person who works with children has behaved in a way that has harmed, or may have harmed, a child; possibly committed a criminal offence against or related to a child; behaved towards a child or children that indicates he or she may pose a risk of harm to children; or behaved or may have behaved in a way that indicates they may not be suitable to work with children. The LADO is responsible for managing and overseeing individual cases from all agencies, providing advice and guidance to employers and voluntary organisations around allegations and concerns, chairing strategy meetings (known as 'Allegations against staff and Volunteers' [ASV] meetings in the London Child Protection Procedures), ensuring a fair and consistent process, monitoring progress of cases to ensure they are dealt with as quickly as possible and ensuring the child's voice is heard and that s/he is safeguarded.

PLEASE NOTE: For maintained schools, if the allegation relates to fraud or financial impropriety, then the matter must also be reported to the Council's Head of Internal Audit and Risk Management (see Step 4 below).

#### Step 1

As a first step, you should normally report any concerns to your Line Manager or his/her Manager.

It is always preferable for concerns to be raised in writing. Where this is the case, the following details should be included wherever possible:

- Name and contact details
- Background and history, names and relevant dates and the reasons why you are particularly concerned about the situation
- Whether you wish your name to remain confidential (see also Page 10 below, 'Your Confidentiality')
- Whether you want feedback
- The names and roles of any employees or others who may support your concern(s).

If you feel hesitant about putting your concerns in writing at this stage, you should speak to the manager to whom you wish to make the report and arrange to meet with him/her. However you may be asked to put the details in writing at a later stage.

#### Step 2

If you feel the matter is extremely serious, sensitive or involves your Line Manager or their Manager, you may report the matter, in the manner set out in Step 1 above, directly to **the** *Headteacher or the Chair of Governors*, as appropriate.

#### Step 3

If these channels have been followed and you still have concerns, or if you feel that the matter is so serious that you cannot discuss it with any of the above, then you should contact:

#### **Contact for Employees/Workers in Maintained Schools**

Tony Theodoulou, Executive Director – People, People Department on 020 8379 4610

Contact for Employees/Workers in Academies/Free/Other Independent Schools

Academies and others to insert relevant contact details

#### Step 4

In addition to the steps above, you can also at any stage contact the persons named below.

For maintained schools, any allegation involving fraud or financial impropriety **must** in any event be reported to the Head of Internal Audit and Risk Management even if the process outlined in Steps 1 to 3 has been followed.

#### **Contacts for Employees/Workers in Maintained Schools**

Gemma Young, Head of Internal Audit and Risk Management on 020 8132 1756 or 07900 168938 or e-mail Gemma.voung@enfield.gov.uk

<u>OR</u>

Jeremy Chambers, Director of Law and Governance on 020 8379 4799 or e-mail Jeremy.chambers@enfield.gov.uk

#### Contacts for Employees/Workers in Academies/Free/Other Independent Schools

Academies and others to insert relevant contact details

NOTE RELEVANT TO COUNCIL OFFICERS RECEIVING A DISCLOSURE FROM EMPLOYEES/WORKERS IN MAINTAINED SCHOOLS - Officers receiving a report under this section must notify the Audit and Risk Management Service of the report as soon as possible so that the Council meet their requirements to keep a central record of whistleblowing concerns raised.

NOTE FOR ACADEMIES (inc. Free Schools [and others as relevant]) – Academies must be aware of any related requirements set out in their Funding Agreements and the Academies Financial Handbook. They also have a specific responsibility for notifying the Education and Skills Funding Agency (ESFA) of certain instances of fraud, theft and/or irregularities.

### 6. HOW THE MATTER WILL BE HANDLED

Once you have raised your concern, an initial assessment will be made to determine what action needs to be taken. This may involve an internal inquiry or a more formal investigation. Do not forget that testing out your concerns is not the same as either accepting or rejecting the concern.

#### Where appropriate, the concerns raised may:

- be investigated internally by management, inc. Governors (or by Officers from the London Borough of Enfield, where appropriate) and/or through the disciplinary process;
- be referred to the Police or another appropriate agency such as Her Majesty's Revenue and Customs (HMRC) or United Kingdom Visas and Immigration (UKVI);
- be referred to the external auditor, or ESFA in relation to an Academy; or
- form the subject of an independent inquiry, or investigation by Ofsted.

(NB. Concerns raised under 5. (b) above will be dealt with in accordance with the relevant Child Protection procedures)

When you raise your concern you may be asked how you think the matter might best be resolved. You will also be required to disclose any personal interest in the matter at the outset.

Any concerns that should be dealt with through another procedure, such as the Grievance Procedure, will be redirected. Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.

You will be advised of the person responsible for handling the matter, how you can contact them and whether further assistance is required. Where possible, you will receive a letter summarising your concern and proposed actions to be taken.

Whilst the purpose of this Policy is to enable possible malpractice to be investigated and to take appropriate steps to deal with it, **you will be given as much feedback as permissible.** Please note, however, that it may not be possible to tell you the precise action being taken where this would infringe a duty of confidence owed to another party.

It should be noted that where a concern raised is linked to a potential redundancy, disciplinary and/or other managerial issue these processes will continue in parallel with the investigation of the alleged wrongdoing and will not prevent any subsequent action being pursued through to conclusion. This principle is not intended to prevent employees/workers from raising concerns.

Where employees/workers have genuine concerns about potential wrongdoing they are expected to raise these concerns at the earliest opportunity and not raise these in response to other managerial actions being instigated.

In all cases, when a concern is raised in writing, the responsible person will write to you:

- Acknowledging that the concern has been received
- Indicating how we propose to deal with the matter
- Providing an estimated timeframe to provide a final response
- Advising whether any initial enquires have been made
- Supplying you with information on staff support mechanisms, and
- Informing you if further investigations will take place and, if not, why not.

In circumstances where you are asked to attend any meeting(s) relating to the concern(s) you have raised, you may find it helpful to be accompanied by:

- a local area or regional official of a Trade Union/Professional Association;
- a workplace Trade Union/Professional Association Representative, as long as s/he has been reasonably certified in writing by their union as having experience of, or having received training in, acting as an employee's companion at such meetings. Certification may take the form of a card or letter; or
- a work colleague.

## 7. <u>IF YOU ARE DISSATISFIED</u>

Whilst it cannot be guaranteed that you will receive a response to all matters in the way that you might wish, the matter will be handled fairly and in accordance with this policy. If you are dissatisfied with the response you receive it may be appropriate to seek external advice (see 13. below).

## 8. ASSURANCES TO YOU

The Governors are committed to the Whistleblowing Policy and recognise that the decision to report a concern can be a difficult one to make. If you raise what you reasonably believe to be a genuine concern under this Policy, in the public interest, you will be protected from possible reprisal or victimisation. In these circumstances, it does not matter if you are mistaken, no action will be taken against you.

Of course, we do not extend this assurance to someone who maliciously raises a matter they know is untrue. If you make an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against you.

By reporting or raising a concern, you will be doing your duty to your employer and those for whom you are providing a service.

### 9. STATUTORY PROTECTION

The Public Interest Disclosure Act 1998, as amended, and including provisions implemented under the Enterprise and Regulatory Reform Act 2013, establishes your right to speak out about malpractice. The legislation provides individuals with protection from victimisation by others, dismissal or any other detriment, provided they follow the correct procedure, they reasonably believe that what they have reported is either happening, has taken place, or is likely to happen in the future and that disclosure is in good faith and the public interest.

An employee/worker will have to show three things to claim Public Interest Disclosure Act protection:

- 1. That s/he made a disclosure
- 2. That's/he followed the correct disclosure procedure
- 3. That s/he was dismissed or suffered a detriment as a result of making the disclosure.

A tribunal has the power to reduce any compensation by up to 25% if it thinks the disclosure was made in "bad faith".

Please be aware that, if you report your concerns to the media, in most cases you will lose your whistleblowing legal rights.

### 10. VICTIMISATION, BULLYING OR HARASSMENT

Employees/workers need to be aware that they must not in any way mistreat a whistle blower by subjecting them to detriment, victimisation, bullying, or harassment. The *Governors* will not tolerate any form of victimisation, bullying or harassment (including informal pressures) from your colleagues, peers, managers, or from external sources, and will take appropriate action to protect you when you raise what you believe to be a genuine concern in the public interest.

If you consider that you have been, are being, or are likely to be victimised, dismissed, made redundant or made to suffer some other detriment as a result of making a report under this procedure, you should report your concerns as set out under any of the Steps 1 to 4 above, as appropriate to the circumstances. The matter will then be dealt with as a new referral under this procedure.

Any investigation into allegations of malpractice will not influence, or be influenced by, any disciplinary, capability or redundancy procedures that already affect you.

#### 11. YOUR CONFIDENTIALITY

It is recognised that you may want to raise a concern in confidence under this Policy. If you ask for your identity to be protected, it will not be disclosed without your consent. If the situation arises where the concern cannot be resolved without your identity being revealed (for example where you are needed to come forward as a witness or to give evidence in court), it will be discussed with you about whether and how the matter can proceed.

#### 12. ANONYMOUS ALLEGATIONS

Concerns expressed anonymously are much less powerful but will be considered at the discretion of the *Governors or the London Borough of Enfield*, as appropriate. In exercising this discretion, the factors to be taken into account would include:

- the seriousness of the issues raised;
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

Remember - if you do not state who you are, it will be much more difficult for the matter to be investigated, for your position to be protected or for you to receive feedback. Please note it is less likely that either the *Governors or the London Borough of Enfield* will be able to respond, or provide feedback, to unattributable email addresses.

# 13. <u>TAKING THE MATTER FURTHER – EXTERNAL</u> <u>CONTACTS</u>

The aim of this policy is to provide an internal mechanism for reporting, investigating and putting right any wrongdoing in the workplace. It is hoped that, in the majority of cases, you will not find it necessary to refer the matter to an external contact. You are strongly encouraged to seek advice before reporting a concern to an external body. However, if the steps within this policy do not provide a suitable resolution, there are other whistleblowing channels available to you provided that you have supporting evidence. There are also organisations that can provide general advice. As appropriate to the circumstances, such organisations include, for example, those listed overleaf.

EXTERNAL CONTACT	TYPE OF ISSUE
Protect (Previously Public Concern at Work (PCAW)). Website:	General Advice
https://www.pcaw.org.uk	(Confidential advice to would be whistle blowers concerned
Whistleblowing Advice Line 020 7404 6609 and 020 3117 2520	about making a disclosure and
Email: whistle@protect-advice.org.uk	whether they will be protected)
Citizens Advice Bureau	General Advice
	General Advice
There are various ways to contact Citizens Advice. Visit the website to find out	
more details: https://www.citizensadvice.org.uk/about-us/contact-us/	
Contact an adviser through the national phone service Adviceline (England): 03444	
111 444	
NSPCC Website link: <a href="https://www.nspcc.org.uk/keeping-children-safe/reporting-">https://www.nspcc.org.uk/keeping-children-safe/reporting-</a>	Child Protection and Welfare
abuse/dedicated-helplines/whistleblowing-advice-line/	(Support for professionals who
Whistleblowing Helpline 0800 028 0285	are worried about how child
Email: help@nspcc.org.uk	protection issues are being
Write to: NSPCC, Weston House, 42 Curtain Road, London. EC2A 3NH	handled in their workplace).
Ofsted	Local Authority general
Whistleblowing Hotline 0300 123 3155 (8am to 6pm Mon-Fri)	Safeguarding Arrangements**
Email: whistleblowing@ofsted.gov.uk	
Write to: WBHL, Ofsted, Piccadilly Gate, Store Street, Manchester. M1 2WD	
**Policy and guidance document for whistle blowers can be located at:	
https://www.safeguardinginschools.co.uk/wp-	
content/uploads/2015/04/Whistleblowing_to_Ofsted_about_Safeguarding_LAs_Apr	
il_2014.pdf	
Health and Safety Executive (HSE)	Health and Safety Matters
Tel 0300 003 1647	
Visit the website for further information and ways to contact HSE	
http://www.hse.gov.uk/contact/whistleblowers.htm	
Environment Agency	Environmental Matters
Incident Hotline 0800 80 70 60 (24 hour service)	Liiviioiiiieitai watteis
For more information and details of incidents covered, visit the website:	
https://www.gov.uk/report-an-environmental-incident	
	Data Protection motters
Information Commissioners Office (ICO)	Data Protection matters
Helpline 0303 123 1113	
For further information visit the website at: <a href="https://ico.org.uk/make-a-complaint/">https://ico.org.uk/make-a-complaint/</a>	Figure in Language in a
Her Majesty's Revenue and Customs (HMRC)	Financial Irregularities
HMRC-related fraud Tel: 0800 788 887	
Website: https://www.gov.uk/government/organisations/hm-revenue-	
customs/contact/report-fraud-to-hmrc	
General contact information can be located at the website:	
https://www.gov.uk/contact-hmrc	
The Comptroller and Auditor General	The Conduct of Public
To make a disclosure to the Comptroller and Auditor General 020 7798 7999	Business, Value for Money,
Write to: The Comptroller and Auditor General, National Audit Office,	Fraud and Corruption relating
157-197 Buckingham Palace Road, London. SW1W 9SP	to the provision of Public
The website page can be located at:	Services
https://www.nao.org.uk/contact-us/whistleblowing-disclosures/	
Grant Thornton (The London Borough of Enfield's Appointed Auditor)	Public Sector Finance matters
General Number 020 7383 5100; Email: website.enquiries.Londonl@uk.gt.com	or Financial Irregularity
Write: (London nearest Office): 30 Finsbury Square, London EC2A 1AG Website:	
http://www.grantthornton.co.uk/	
The Police	Criminal Offences
Education and Skills Funding Agency (ESFA)	In relation to Academy
Cheylesmore House, Quinton Road,	Trusts/Free Schools/post-16
	•
Coventry. CV1 2WT	education or training provider, intervenes if there is risk of
Tel: 0845 377 5000	failure or mismanagement of
	public funds
Other relevant Professional Bodies or Regulatory Organisations; Relevant	Other matters – see note
Voluntary Organisations	overleaf
Voluntary Organisations  NB. See link overleaf for a full list of prescribed persons and hodies for making a continuous continuous for making a contin	

NB. See link overleaf for a full list of prescribed persons and bodies for making a disclosure.

**IMPORTANT NOTE:** If you decide that you need to make a disclosure to a prescribed person other than your employer, you must make sure you have chosen the correct person or body for your issue.

A full list of prescribed persons and bodies that you can make a disclosure to can be found on the following link:

https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies

