

Counter Fraud Policy

Scope	This Policy sets out the University's position regarding the prevention, detection, reporting, investigation and, where appropriate, action in respect of fraud
Approval	Audit Committee
Date of Review	May 2024
Amendments from Review	Changes to job titles
Date for next Review: BT -0.005 Tc -0.001 Tw	

gain. In the University settings such other gains may include improved academic results or admission to courses. This term can also include the misuse of funds or other resources, or more complicated crimes such as false accounting and the supply of false information.

3.2 Examples of actions that are deemed to be fraudulent include (but are not limited to)

- abuse of position (abusing authority and misusing university resources or information for personal gain or causing loss to the University);
- attempting to make payments from the University with a stolen or unauthorised credit/debit card;
- destruction or removal of records without appropriate authority;
- disclosing confidential information to persons not authorised to receive it.

- 4.2 The University has put in place procedures for preventing, reporting and investigating suspected fraud, bribery and corruption and has taken steps to limit the risk of financial loss and/or reputation impact through:
- a) setting out a clear Counter Fraud Policy;
 - b) setting out a clear Gifts, Hospitality and Bribery Prevention Policy;
 - c) setting out a clear Whistleblowing Policy;
 - d) encouraging employees to be vigilant and to report any suspicion of fraud, bribery and corruption and providing them with suitable channels of communication to ensure sensitive information is treated appropriately;
 - e) rigorously investigating all reports of fraud, bribery and corruption, where appropriate involving relevant authorities;
 - f) taking firm and vigorous action against any individual(s) found to be involved in fraud, bribery and corruption;
 - g) monitoring the effectiveness of such controls;
 - h) having in place rigorous financial safeguards, including specifying and additional scrutiny of business transactions reasonably deemed to be higher risk in terms of fraud, bribery and corruption.
- 4.3 Every member of the University community has a duty to ensure that University resources are safeguarded. Anyone having reasonable suspicions of fraud, bribery or corruption should report it and therefore, it is also the policy that no detrimental action of any kind will be taken against a person who makes a complaint in good faith. Further information on reporting is set out in the Fraud Response Plan Appendix 1 and the Guidance in Appendix 2.
- 4.4 Any allegation that a member of staff has acted in a manner that is illegal or inconsistent

detering all members of the University community, as well as persons outside the University from committing fraud, bribery or corruption;
investigating any instances of suspected fraud in a fair and efficient manner;
applying appropriate sanctions to any member of staff who has engaged in

2. Initiating Action and Reporting Fraud

2.1 Suspicion of fraud may be captured through a number of means, including:
 a direct report of suspected fraud;
 as a result of:

- o the use of the Whistleblowing Policy and Procedure;
- o the completion of planned audit work; and/ or
- o the operation of proper management and control procedures

2.2 All actual or suspected incidents should be reported without delay to the University Secretary who should determine at which level the incident should be investigated (see table below for definition of levels).

Level	Nature of Incident	Investigation
1	Straightforward process issues e.g. single student qualifications fraud, failed third party attempted fraud	Discussion between University Secretary and relevant member of University SMT actions agreed
2	Complex or multiple case but below the OfS significant fraud threshold (currently £25k) OR Fraud above the OfS significant fraud threshold but less complex case, lower level of potential loss, lower reputational threat and seniority of individual below Head of Department level	Investigation conducted by internal investigating officer, reporting to a small panel convened by the University Secretary Formal report to the Vice Chancellor and University SMT

3 Fraud above the OfS significant fraud threshold but more complex case, higher level of potential loss, higher reputational threat and seniority of individual above Head of Department level

7. Responsibility for investigation

9. References for staff disciplined or prosecuted for fraud

9.1 x

Guidance for Individuals suspecting an instance of fraud

What to do if you suspect an instance of fraud?

The University wishes to encourage anyone having reasonable suspicions of fraud (as defined in section 3 of the Policy) to report them and therefore, it is also policy that no detrimental action of any kind will be taken against a person who makes a complaint, in good faith. There are three main ways in which such a complaint can be made.

1. Ideally, an individual should notify the

The investigation may determine that you were mistaken or there is a good explanation for the issues that you raised.

The investigation process may be quite lengthy and you may not hear further details once your involvement in any investigation has been completed.

Any investigation should be treated as confidential and you should not discuss any contribution you make with colleagues. It is normal for people to be unsettled during this type of situation and if you need support you should speak to your line manager or HR Business Partner.

Guidance for managers on receiving a report of fraud:

Listen to the concerns of your staff and treat every report you receive seriously and sensitively. Make sure that all staff concerned are given the opportunity to engage in the process bearing in mind that they could be distressed, upset and/or frightened. Reassure your staff that their concern will be taken forward and followed up appropriately.

Get as much information as possible from the individual. Do not interfere with any evidence and make sure it is kept in a safe place.

Ask the member of staff to keep the matter fully confidential in order that it can be investigated without alerting the suspected/alleged perpetrator.

Raise the concern with the University Secretary without delay.