

Counter-Fraud Policy



1. Introduction and purpose

The term fraud is a broad and widely-used term to describe a number of dishonest activities that include theft, false accounting, misappropriation, bribery, corruption, deception and collusion. This policy defines fraud, sets out the College's commitment to counter-fraud, explains the roles and responsibilities of staff and others associated with the College in relation to fraud, and details the College's response should a fraud or suspected fraud occur.

2. Scope

This policy applies to any fraud, or suspected fraud, involving everyone and anyone associated with the College - including staff, students, employees, workers, contractors and third parties.

3. Policy Statement

- 3.1. The College is committed to the highest standards of honesty, accountability, probity and openness in its governance. As a direct consequence of this, the College is committed (i) to reducing the risk and occurrences of fraud associated with any of its activities, operations and locations to the absolute minimum and (ii) to the robust investigation of any fraud issues that should arise. Any such investigation will be conducted without regard to factors such as position, title or length of service.
- 3.2. Where any acts of fraud or corruption are proven, the College will make every endeavour to ensure that the perpetrator(s) are dealt with to the full extent of the law and College disciplinary procedures, academic regulations or contractual processes (where a third-party is involved), and will also take every step to recover any and all losses in full.
- 3.3. It is the responsibility of everyone associated with the College - including staff, students, employees, workers, contractors and third parties - to report suspicions of fraud or corruption. The College has a "no retaliation policy" for people reporting reasonably-held suspicions, and concerns can be raised if necessary under the College's Whistle-blowing policy.
- 3.4. It is essential that everyone associated with the College - including staff, students, employees, workers, contractors and third-parties - are aware of the risk of fraud, corruption, theft and other activities involving dishonesty, in all its forms.
- 3.5. Any issues relating to student conduct are covered by the Student Conduct Regulations rather than this policy.

3.6. What is Fraud?

The term fraud is a broad and widely-used term to describe a number of dishonest activities that include theft, false accounting, misappropriation, bribery, corruption, deception and collusion. Some definitions of these and related terms are contained in Appendix 1.

Three classes of fraud are defined by the Fraud Act 2006:

1. Fraud by false representation
2. Fraud by failing to disclose information
3. Fraud by abuse of position

Fraud may be defined as deception with the intention of:

- Gaining an advantage, personally and/or for friends and relatives
- Avoiding liability, or;
- Causing a financial and/or reputational loss to the College or one of its associated organisations

Theft - such as the removal and/or misuse of funds, assets or cash - falls under the *Theft Acts 1968 and 1978*.

Bribery – can be defined as the offering, giving, receiving or soliciting of any item of value to influence the actions of an official or other person in charge of a public or legal duty. The offence of bribery is set out in the *Bribery Act 2010*.

3.7. The main types of deception are:

- Theft
- False accounting: dishonestly destroying, defacing, concealing or falsifying any account, record or documents required for any accounting purpose, with a view to personal gain or gain for another, or with the intent to cause loss to the College or its associated organisations or furnishing information which is or may be misleading, false or deceptive
- Abuse of position: This is where fraud is committed by a person or people by virtue of their position, or authority where they are expected to safeguard another's financial interests (e.g. that of the College as their employer) or not act against those interests

3.8. Whilst they can be very varied in nature, some examples of these irregularities within the College context include:

- Abuse of the expenses process and system
- Abuse of recruitment processes, including failure to disclose relevant information
- Use of the College logo and/or letterhead for personal gain
- Abuse of research grants, including misrepresentation and/or 'siphoning' of funds for personal gain
- Abuse of accounting, procurement and payroll processes
- Procurement-related fraud
- Undeclared conflicts of Interest
- Bribery and corruption fraud
- Student-related fraud, e.g. tuition fee payment fraud

- Money laundering
- Theft of College assets or intellectual property
- Cyber crime including
 - “Phishing” emails/text messages/phonecalls
 - Ransomware
 - Impersonation fraud
 - Identity fraud

3.9. Counter-fraud policy objectives

The key objectives of the College’s counter-fraud policy are:

- Establishment of a *counter-fraud culture*
- Maximum *deterrence* of fraud
- Active and successful *prevention* of any fraud that cannot be deterred
- Rapid *detection* of any fraud that cannot be *prevented*
- Professional *investigation* of any *detected* fraud
- Effective internal and external *actions and sanctions* against people found to be committing fraud, including legal action for criminal offences
- Effective *communication and learning* in relation to fraud, and
- Effective methods of *seeking redress* when/where fraud has been perpetrated

The overriding objective of the College’s counter-fraud activity is to ensure that (i) fraud is seen as unacceptable by each and every stakeholder and (ii) counter-fraud is seen to have the unwavering support of the College as a whole.

3.10. This document sets out the College’s principles for prevention and procedures for dealing with suspected cases of fraud, including corruption, and includes summarised instructions about what to do, and who to contact/notify, should any fraud-related concerns arise. For full procedures refer to the College’s Fraud Response Plan at Appendix 2.

3.11. At a practical level, fraud is deemed to be a deliberate intent to deprive the College (and its associate activities) of money or goods through the falsification of any records or documents. This is an important distinction, intended to clarify the crucial difference between deliberate fraud and unintentional error removing, wherever possible, any potential confusion or ambiguity.

3.12. Counter-fraud – Actions

Dos and Dont's: Where there is suspicion that fraud or corruption has occurred, or is about to occur, then it is essential that the appropriate person within the College is contacted immediately in accordance with the College's fraud response plan.

- **Do** remain calm
- **Do** report your concerns, as above; reports will be treated as confidential.
- **Do** persist if your concerns remain.
- **Do** retain or copy any relevant document(s) and write down your concerns, making a note of all relevant details. These may be essential in any subsequent investigation and avoids any documents being accidentally - or purposely – destroyed.

- **Do not** be afraid to seek advice from an appropriate person.
- **Do not** become a private investigator or confront an individual or individuals with your suspicions.
- **Do not** discuss your concerns with colleagues or anyone else other than an appropriate person.
- **Do not** contact the police directly - that decision is the responsibility of the appropriate person and other senior College officers.
- **Do not** under any circumstances suspend anyone if you are a line manager without direct advice from Human Resources and other appropriate person(s).

- 3.13. The College has a no retaliation policy for people reporting reasonably held concerns and suspicions, and any retaliation against such people - including victimisation and deterring/preventing reporting - will be treated as a Serious Offence under the College's disciplinary processes. Equally, however, abuse of process by making malicious or vexatious allegations will also be regarded as a disciplinary issue.

Any contravention of the no-retaliation policy should be reported through the dedicated process contained in College's Whistle-blowing policy.

3.14. Reporting suspected fraud – who to contact

You should report a suspected fraud to your line manager unless you suspect they may be involved in the fraud in which case report to the Head of Internal Audit or the Chief Financial Officer. Staff should not attempt to investigate the fraud themselves.

The line manager should report the suspected fraud to the Chief Financial Officer and Head of Internal Audit, unless the suspected fraud involves the CFO, a deputy Principal or a Vice Principal, in which case it should be reported to the Principal. If the suspected fraud involves the Principal, then it should instead be reported to the Chair of the Audit, Risk & Compliance Committee.

If the concern is deemed not to be trivial a meeting of the Fraud Response Team will be convened.

According to the College's whistle-blowing policy an individual is generally protected by the College and the law against retribution. Reports of fraud will be treated in confidence.

Contact details (July 2021).

Role	Name	Telephone	Contact
Chief Financial Officer	Mary White	3016	Mary.White@rhul.ac.uk
Principal	Paul Layzell	3033	Paul.Layzell@rhul.ac.uk
Head of Internal Audit	Morag Childs		Deloitte LLP
Chair of the Audit, Risk & Compliance Committee	Balram Veliath		secretariat@royalholloway.ac.uk

For further guidance on actions that should be followed in the event of a potential fraud the College's fraud response plan should be consulted.

3.15. Reporting

In accordance with the OFS Audit Code of Practice some cases of fraud or suspected fraud must be reported to the OFS as a reportable event. This should be carried out as soon as possible following the investigation. Chair of the College Council and the Chair of the Audit, Risk and Compliance Committee must also be notified.

All fraud and corruption investigations will be reported to the Audit, Risk and Compliance Committee with a brief description of the incident, the value of any loss, the means of perpetrating the fraud, the measures taken to prevent a recurrence and any further actions that are required. This report would normally be prepared by the Internal Audit Manager.

3.16. Training

Relevant members of staff will be provided with Counter-Fraud training, with suitable frequency, including at induction. For the purposes of the College this includes (but is not limited to) staff who work in the Finance Department (including Procurement) heads of other Professional Services teams, Academic Department Managers and Administrators.

3.17. Fraud Awareness Working Group

A fraud awareness working group comprising representatives from across the College will meet termly with the aim of raising awareness of fraud, reviewing sector trends, reviewing fraud risk assessments and recommending actions to reduce the risk of fraud.

3.18. Internal Control

This is an essential measure in avoiding occurrences of fraud. In addition to the Financial Regulations and related College policies such as the Travel, Subsistence and Personal Expenses policy claims and procurement policy, all processes which could be open to fraud or corruption should involve effective management controls such as the segregation of duties, checking of exception reports and the random checking of transactions.

4 Roles and Responsibilities and Protecting the College

4.1 Responsibility of all staff

All staff are responsible for:

- Being aware of and understanding the contents of this policy.
- Being aware of and understanding their responsibilities in relation to fraud.
- Ensuring that the College's reputation and assets are protected against fraud.
- Reporting known or suspected fraud.
- Assisting in the investigation of suspected fraud

4.2 Management responsibility

All managers have specific responsibilities for preventing and reporting fraud. In particular:

- Monitoring compliance with internal controls and agreed policies and procedures e.g. Financial Regulations, checking staff lists and budget reports, proper control over transactions and holdings.
- Identifying unusual behaviour in staff members such as regular late working without obvious reason. Advice should be sought from HR on how to address these matters
- Notifying appropriate staff of any indications of fraudulent activity.
- Assisting in the investigation of suspected fraud.

Investigation of fraud is the primary responsibility of the Chief Financial Officer, supported by a Fraud Response Team.

Also see Appendix 3: roles and responsibilities

4.3 Checking References and Qualifications

New members of staff must be screened before appointment. In most cases this will require proof of identity, receipt of satisfactory references, evidence of the right to work in the UK and proof of qualifications and/or memberships relevant to the role, where appropriate. Staff with financial responsibilities must have references to cover a reasonable continuous period. It is the responsibility of the Director of Human Resources to ensure that processes for the appropriate pre-employment checks are in place.

5. **Related documents**

Anti-bribery Policy
 Criminal Finances Policy
 Whistleblowing Policy
 Anti-Money Laundering Policy
 Financial Regulations
 Conflicts of Interest Policy
 Fraud response Plan

6. **Monitoring and review**

This policy and related procedures will be reviewed and updated by the Chief Financial Officer as a minimum every 2 years.

7. **Document Control Information**

Policy Owner	Chief Financial Officer	
Operational Owner	Head of Financial Control	
Approving Body	Council	
Date of Approval	1 July 2021	
Related Policies and procedures and guidelines	Anti-bribery Policy Whistleblowing Policy Financial Regulations Fraud response Plan	Criminal Finances Policy Anti-Money Laundering Policy Conflicts of Interest Policy
Reviewed by	Fraud Awareness Working Group Finance Committee	
Approved by Finance Committee	10 June 2021	
Deadline for Review by Council	July 2023	
Version History		
Version (newest to oldest)	Date of approval	Summary of changes
2	1 July 2021	No major changes; introduction of fraud response plan
1	28 February 2019	

Appendix 1 – Sample Definitions related to fraud

Fraud:

- Wrongful or criminal deception intended to result in financial or personal gain
- A person or thing intended to deceive others, typically by unjustifiably claiming or being credited with accomplishments or qualities
- A false representation of a matter of fact - whether by words or by conduct, by false or misleading allegations or by concealment of what should have been disclosed
- A deception practiced in order to induce another to give up possession of property or surrender a right

Corruption:

- The use of public office for private gain
- Dishonest or fraudulent conduct by those in power, typically involving bribery

Bribery:

- The offering, giving, receiving, or soliciting of something of value for the purpose of influencing the action of an official in the discharge of his or her duties
- Money, favour or benefit given or promised in order to influence the judgment or conduct of a person in a position of trust

Theft:

- The illegal taking of someone else's property without that person's freely-given consent. Apart from the obvious theft of physical assets such as computers, stock and money, it includes:
- Misappropriation of funds
- Misuse of assets, including cash, stock and other assets, for example 'borrowing' petty cash, use of photocopiers for private purposes
- Theft from a client or supplier
- Theft of intellectual property, including designs and data

Deception:

- To intentionally distort the truth in order to mislead others. It would include obtaining property, services or pecuniary advantage by deception or evading liability. Deceptions typically include:
- Misrepresentation of qualifications to obtain employment
- Obtaining services dishonestly via technology
- Undeclared and unauthorised private and consultative work

Forgery:

- Making or adapting objects or documents with the desire to deceive

Extortion:

- Obtaining money or property from another through coercion or intimidation

Embezzlement:

- Fraudulent appropriation by a person to their own use of property or money entrusted to that person's care but owned by someone else

Conspiracy:

- An agreement between two or more persons to break the law at some time in the future

Collusion:

- Any case in which someone incites, instigates, aids and abets, conspires or attempts to commit any of the crimes of fraud

Money Laundering:

- How criminals process illegal or dirty money derived from the proceeds of any illegal activity through a succession of transactions and deals until the original source of such funds has been obscured and the money take on an appearance of legitimate or clean funds - involves placement, layering and integration of the money.

Student-related:

- For example, tuition fee payment fraud where students are targeted with the promise of discounted fees, and fraudulent credit cards are then used to pay their fees

Cyber crime:

- A cyber crime involves any criminal act conducted via computers or the internet and can include:
 - "Phishing" – scam emails/text messages/phonecalls with the aim of gaining sensitive information
 - Ransomware – blocking access to systems until money is paid
 - Impersonation fraud
 - Identity fraud

Appendix 2: Fraud Response Plan

1. Introduction

When fraud is suspected or indicated, it is essential that prompt and professional reactive action is taken. Fraud can be unpredictable, time consuming to investigate, disruptive and has the potential to require significant stakeholder involvement.

Primary responsibility for the prevention and detection of fraud rests with all officers and staff who also have responsibility to help manage the risk of fraud. Investigation of fraud is the overall responsibility of the Chief Financial Officer, supported by a Fraud Response Team that will be set up to investigate cases.

The purpose of the Fraud Response Plan is to define the process to be adopted if suspected fraud is reported or detected, the applicable authority levels, responsibilities for actions and reporting lines in the event of a suspected fraud or financial irregularity. These should enable the College to respond quickly and professionally and to initiate effective processes to manage and resolve the incident, as well as prevent future losses.

2. Initial response to a suspected fraud

Guidance for staff

Things to do:

1. Stay calm - remember you are a witness not a complainant
2. If possible, write down your concerns immediately - make a note of all relevant details such as what was said in phone or other conversations, the date, the time and the names of anyone involved
3. Consider the possible risks and outcomes of any immediate action you may take and seek advice from HR, governance, audit or line manager before acting
4. Make sure that your suspicions are supported by facts, as far as is possible at this stage

Things not to do:

1. **Do not** become a private detective and personally conduct an investigation or interviews
2. **Do not** challenge the person/persons potentially involved (this may lead to conflict, violence, him/her destroying evidence etc.)
3. **Do not** discuss your suspicions or case facts with anyone other than those persons referred to below (Line Manager, CFO, Head of Internal Audit) unless specifically asked to do so by them
4. **Do not** use the process to pursue a personal grievance

3. How to report a suspected fraud

Staff should report an actual, attempted or suspected fraud to their line manager unless they suspect they may be involved in the fraud in which case it should be reported to the Head of Internal Audit or the Chief Financial Officer. Staff should not attempt to investigate the fraud themselves.

The line manager should report the suspected Fraud to the Chief Financial Officer and Head of Internal Audit, unless the suspected fraud involves the CFO, a deputy Principal or a Vice Principal, in which case it should be reported to the Principal. If the suspected fraud involves the Principal, then it should instead be reported to the Chair of the Audit, Risk & Compliance Committee.

If the concern is deemed not to be trivial a meeting of the Fraud Response Team will be convened.

According to the College's whistle-blowing policy an individual is generally protected by the College and the law against retribution. Reports of fraud will be treated in confidence.

4. Guidance for managers who receive report of a fraud

Managers who receive a report of a fraud should:

- Familiarise themselves with the counter-fraud policy, fraud response plan and College disciplinary policy
- Listen to the concerns of staff and treat every report seriously and sensitively. Make sure that all staff concerned are given a fair hearing, bearing in mind that they could be distressed, upset and/or frightened
- Reassure staff that they will not suffer because they have reported their suspicions
- Get as much information as possible. 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
- Report the fraud to the relevant person as described above

5. Meeting of the Fraud response Team

The Fraud Response Team will be convened if the concern identified is deemed not to be trivial.

No action should be taken until the Fraud Response Team has met and decided upon the next course of action. The team should meet as soon as practicable (ideally within 24 hours of the line manager reporting the incident). The Fraud Response Team will comprise relevant members of the following group, or relevant substitutes, to decide on the initial response:

- Chief Financial Officer
- Director of Governance and Legal Services
- Director of Human Resources
- Head of Internal Audit
- Head of Department or Professional Services
- Chief Information Officer

It may also be necessary to involve marketing and communications if there are potential public relations and/or media issues.

The group will decide:

- Whether an investigation is required
- Who should lead the investigation (the "lead investigator")
- The timescale of the investigation
- Who should undertake the investigation, e.g. Internal Audit, and the composition of any project group set up to co-ordinate the investigation
- Whether, and at what stage, Internal Audit need to be involved in the investigation - and whether a special audit is warranted
- Whether the suspected staff member or members need to be suspended
- Whether the matter should be reported to the police or Action Fraud

- Whether to inform the College insurers of a potential fraud
- What stakeholder communications should be undertaken at this stage e.g. advising the Chair of the Audit, Risk and Compliance Committee

6. The Investigation

The lead investigator should ensure the investigation includes the following:

- Objectives of the investigation (approved by the Fraud Response Team)
- Identification of suspects
- Interviews to be conducted
- Obtaining evidence (without alerting suspects if necessary)
- Analysis of evidence
- Liaison with HR in dealing with employees under suspicion, including potential staff suspensions and removal of access rights
- Establishing facts and quantifying losses
- Making recommendations with a view to removing the threat of further losses
- Ensuring there is a reporting timeline, including update meetings
- Timetables for involving police and other external experts
- Handling of internal and external communications, and who is authorised to communicate
- Internal and external reporting as appropriate

7. Communications

Internal

Investigators and managers need to ensure that everyone with a need to know is kept suitably briefed and the person who raised the concerns should be kept up to date (with due regard for confidentiality). Communication with any person(s) about whom concerns are raised must be conducted in accordance with HR policy. It is important to consider confidentiality at all stages and to respect the balance between communication and confidentiality.

External

Third parties who may need to be alerted or informed include the police, regulatory authorities including OfS, insurers, external auditors and legal advisors. The lead investigator's plan should make clear who is mandated to communicate with which third-parties and under what circumstances.

As frauds may attract media attention the plan should also identify which employee is mandated to deal with the press via Marketing and Communications department and what action any other staff should take if contacted by the police.

8. Establishing and securing evidence

(i) Staff under suspicion

Where the initial investigation provides reasonable grounds for suspecting a member or members of staff of fraud, the Fraud Response Team will decide how to prevent further loss.

This may require the suspension of the individual(s) suspected of fraud and removal of physical (i.e. campus, building and office) and systems access rights.

Any suspension will be in accordance with College's disciplinary procedures but it may be necessary to plan the timing of suspensions to prevent individuals from destroying or removing evidence that may be needed to support the investigation process.

However, it should be recognised that there may occasionally be circumstances where it is decided to allow a fraud - and associated losses - to continue, in order to identify, for example, further culprits or to preserve evidence. This should be decided with the agreement of the insurers, who may decline to underwrite any such further loss.

(ii) Interviewing / statements

When interviewing employees under suspicion as part of an investigation under this plan it must be made clear to the individual whether it is an informal discussion or a formal interview. It should be explained that the College and the interviewers have no pre-set view, the suspicion should be outlined and the employee given adequate opportunity to respond.

If a formal interview is required, early consideration should be given to police involvement, or consultation in these circumstances. If it is decided that formal questioning is needed because potential involvement in a criminal offence is suspected, then the interview should be conducted in accordance with the principles of the UK Police and Criminal Evidence Act (PACE). Legal advice should also be sought. Interviews should only be carried out with the approval of the Fraud Response Team.

There are strict rules relating to recorded interviews and only investigators who are suitably trained, skilled and experienced should use these. Ideally, statements should be taken from witnesses using their own words. The witness must agree to sign the resulting document as a true record – the witness can be given a copy of the statement if desired. It is also very important to keep contemporaneous notes on file, in the event that they are needed for future reference (e.g. court, tribunal or disciplinary hearing)

(iii) Securing evidence

Evidence such as computer data, transferable media etc should only be handled by suitably trained and skilled personnel. Where there is doubt professional advice should be sought to avoid evidence becoming inadmissible in a court of law.

Where evidence or other relevant information is to be shared with another body careful consideration should be given to any data protection / GDPR requirements and expert advice sought if there is any doubt.

Documentary evidence must be kept secure and unmarked and clear records maintained of how, when and where they were obtained. Photocopies should be clearly marked as such and signed and dated.

9. Police Involvement

The College will normally consider prosecution of any individual who has committed fraud against it. The investigators and Internal Audit will ensure that:

- Evidentiary requirements and standards are met during any fraud investigation
- Staff involved in fraud investigations are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings
- Where required, external forensic services (such as IT) meet evidentiary requirements and standards, such as those relating to continuity of evidence

At some point a decision will need to be made as to whether an incident is reported to the police. However, even if it is reported there needs to be an element of realism as to the likely extent of police involvement. For large-scale frauds, it may be appropriate to ask the police to attend meetings of the Fraud Response Team.

The lead investigator should prepare an 'Evidence Pack' that can be handed to the police at the time the fraud is reported, and a Crime Reference Number obtained. The Evidence Pack should include a summary of the fraud, highlighting (where known) the amount, the method used to perpetrate the fraud, and the location, and including photocopies or electronic records of key supporting documents and contact details of the person(s) leading the investigation. All contact with the police should be channelled through one person which would generally be the lead investigator or, possibly, the communications lead.

10. Prevention of further losses and recovery of losses

Once losses have been identified action should normally be taken to prevent further loss although it may be agreed that a better standard of evidence can be obtained by allowing limited further loss.

The lead investigator should make an assessment of potential further losses and how to prevent them and as the investigation continues further recommendations for action may be needed which should be documented for implementation.

Recovering losses is clearly a major objective of any fraud response investigation. Internal Audit or those investigating the incident should ensure that in all fraud investigations the amount of any loss is quantified. Repayment of losses should be sought in all cases. The College's insurers should be involved in such cases and, indeed, their notification may be a mandatory requirement of cover.

11. Administration, including HR issues such as references

Careful administration of the investigation is vital. A disordered investigation, without clear records and logs of events, communications, key dates etc., can cause problems at any court hearing, tribunal or disciplinary panel. It is equally important that confidentiality is kept both for paper and electronic communications. Where e-mail is used for communication, subject names that have no direct link to the investigation should, for example, be considered.

The College will follow standard and established disciplinary procedures against any member of staff who has committed fraud.

The Director HR or nominated deputy must deal with any requests for references from staff who have been disciplined or prosecuted for fraud and related issues, such references having regard to employment law.

12. Reporting, including notifying regulators

Depending on the materiality of the incident and those involved, the Fraud Response Team should provide a confidential and regular report to the Principal, Chair of the Audit, Risk & Compliance Committee, the Principal, the external audit partner and other nominated individuals at an agreed frequency. The scope of the report should include the circumstances surrounding the case, contributory factors and progress with the investigation.

The College has a responsibility to report any material suspected or actual fraud to the OfS as a reportable event.

13. Review, communication and actions on findings and closure

The findings reported by the lead investigator should be reviewed by relevant managers for lessons learned and senior managers should satisfy themselves that as far as practicably possible a similar fraud could not happen again by improving any controls around the process

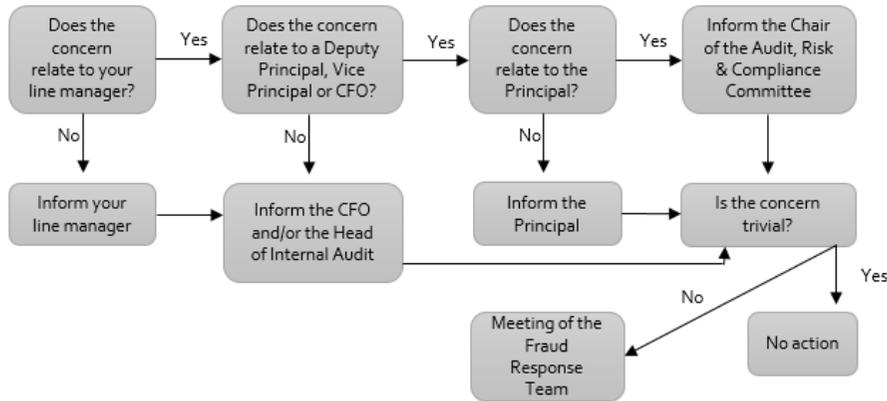
A final report should be made to the Audit, Risk and Compliance Committee including:

- A description of the incident and investigation, the facts established, including the value of any loss, possible recovery, the people involved and the means of perpetrating the fraud
- Progress with regard to disciplinary or criminal action
- Actions taken to prevent recurrence.

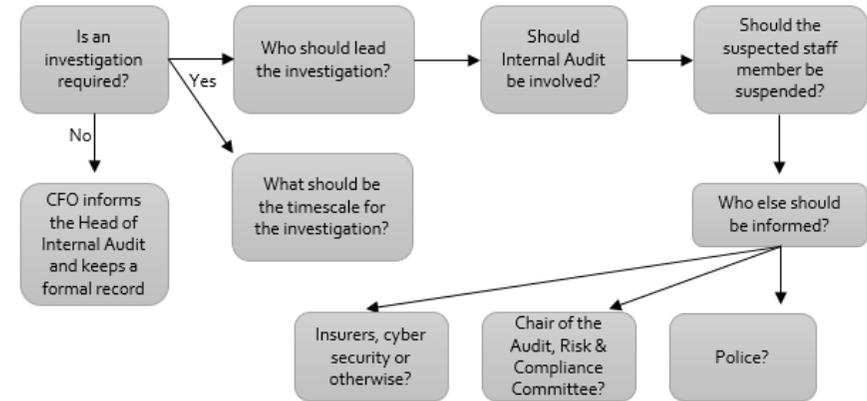
All fraudulent incidents should be included on the College fraud register.

Fraud Response Plan flowchart

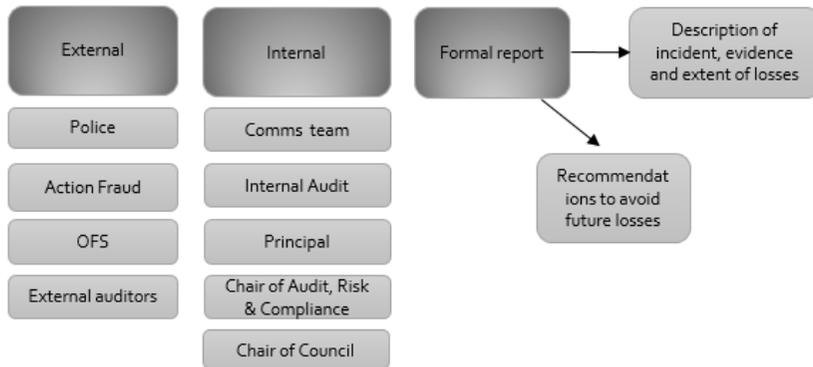
1. Reporting a concern



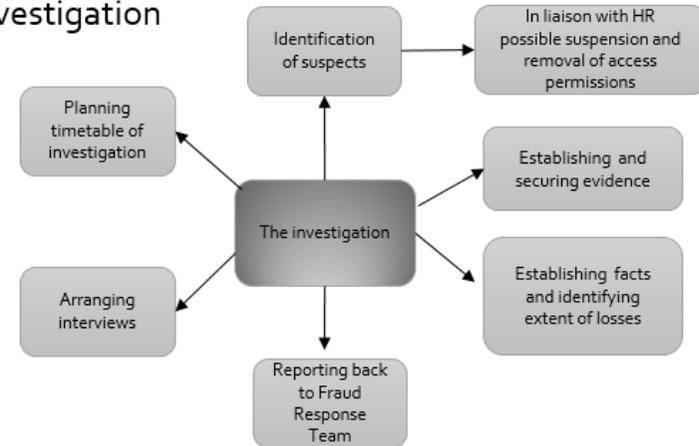
2. Initial assessment by Fraud Response Team



4. Outcome and communications



3. The investigation



Appendix 3: Roles and Responsibilities

All employees

- Must understand and comply with this policy at all times.
- Must be aware of their responsibilities in relation to fraud at all times.
- Must be aware of the risk of fraud, corruption, theft and other activities involving dishonesty, in all its forms.
- Must ensure the College's reputation and assets are protected against fraud.
- Must always report suspicions of fraud or corruption.
- Must assist in the investigation of suspected fraud.

Managers, including Heads of School/Professional Service are responsible for:

- Monitoring compliance with internal controls and agreed policies and procedures e.g. Financial Regulations, checking staff lists and budget reports, proper control over transactions and holdings.
- Screening new staff ahead of appointment.
- Identifying unusual behaviour in staff members such as regular late working without obvious reason.
- Notifying appropriate staff of any indications of fraudulent activity.
- Assisting in the investigation of suspected fraud.

Chief Financial Officer

- Investigation of fraud is the primary responsibility of the Chief Financial Officer, supported by a Fraud Response Team.

Other key personnel

- Depending on circumstances the Head of Internal Audit, the Principal and the Chair of the Audit, Risk and Compliance Committee may all be key personnel to whom suspected fraud is reported.

