



## University of Roehampton Counter-fraud Policy

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# UNIVERSITY OF ROEHAMPTON

## COUNTER-FRAUD POLICY

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## 1. INTRODUCTION

1.1 The University is committed to the highest standards of openness, probity and accountability. The University will not tolerate fraud and is committed to reducing its risk of fraud to the lowest possible level. This Policy is a public statement of the University's resolve to prevent, detect and act upon cases of fraud in a robust manner.

1.2 Fraud is defined in the [Fraud Act \(2006\)](#) as:

1. *A person is guilty of fraud if he or she is in breach of any of the sections listed in subsection (2) (which provide for different ways of committing the offence).*
2. *The sections are:*
  - (a) *fraud by false representation*
  - (b) *fraud by failing to disclose information, and*
  - (c) *fraud by abuse of position*
3. *A person who is guilty of fraud is liable:*
  - (a) *on summary conviction, to imprisonment for a term not exceeding 12 months or to a fine not exceeding the statutory maximum (or to both);*
  - (b) *on conviction on indictment, to imprisonment for a term not exceeding 10 years or to a fine (or to both).*

1.3 This Counter-Fraud Policy aims to emphasise the responsibilities of all management and staff in relation to the identification and reporting of fraud. An anti-fraud culture, aligned with good awareness of both internal controls and the possible indicators of fraud, will help to ensure that the University continues to protect its assets and safeguards its disbursement of public monies. Fraudulent activities include theft.

1.4 Suspicion of fraud is currently captured through a number of reporting mechanisms:

- *University's Financial Regulations*

The key resources for the identification of suspected fraud is the vigilance of staff in their day-to-day work. All employees have a duty under the University's Financial Regulations to report suspicion of fraud.

- *Public Interest Disclosure (Whistleblowing) Policy*

The Policy provides a mechanism whereby staff may report concerns in confidence without their identity being disclosed. The Counter-Fraud Policy interfaces with the Public Interest Disclosure policy but is not the same. Whilst 'whistleblowing' can relate to a whole range of ethical and academic matters, a Counter-Fraud Policy is more specifically targeted on financial matters. This Policy, therefore, works alongside the University's own Public Interest Disclosure Policy.

- *Planned Audit Work*

The University's Internal Audit Service (IAS) provides an independent appraisal of the University's activities, which includes considering the risk of fraud at the University. The work of the IAS is planned to take into consideration the risk of fraud occurring, especially in those systems where a high potential for fraud exists.

Systems are required to be tested to ensure that the risk of fraud is minimised and auditors are always alert to any control weaknesses that allow impropriety or fraud to occur.

- *Operation of Proper Procedures*

On an operational basis, Management has primary responsibility for preventing and detecting fraud. Management is required to establish adequate systems of internal control, including clear operational guidance, appropriate segregation of duties and robust authorisation procedures. Non-compliance with proper procedures can be an indicator of potential fraud.

## **2. BASIS OF THE POLICY**

- 2.1 The Council of the University of Roehampton is committed to a policy which complies with the Fraud Act (2006) and minimises the risk of fraud in the University.
- 2.2 This policy applies to any fraud, or suspected fraud involving everyone and anyone associated with the University, including staff, student employees, contractors and third parties. This policy applies to all companies, employees, students and other individuals within the University of Roehampton group.
- 2.3 The University expects its staff to exercise the highest standards of corporate and personal conduct including:
  - **Accountability:** Actions of University staff must be able to stand the tests of audit, propriety and professional codes of conduct;
  - **Probity:** absolute honesty and integrity should be exercised in dealing with assets, staff, students, suppliers and the public;
  - **Openness:** the University's activities should be sufficiently public and transparent to promote confidence between the University and its funding partners, staff, students and the public.
- 2.4 Reported or suspected frauds will normally be investigated in accordance with the University's Fraud Response Plan (*see Appendix A*) except where they involve straightforward acts of misconduct by University staff and/or students, in which case investigation under the University staff disciplinary procedures or student disciplinary procedures may be the most appropriate response.
- 2.5 Acts of theft, fraud and deliberate falsification of records by University staff and/or students are considered acts of gross misconduct in terms of both the University's staff disciplinary procedures and student disciplinary procedures. Other less serious breaches of financial regulations represent misconduct. The Chief Operating Officer should be informed of all suspected or detected fraud at the earliest opportunity and will decide whether or not to invoke the Fraud Response Plan.
- 2.6 The creation of an anti-fraud culture is a key objective of this Policy. Staff are required to understand the potential risk of fraud faced by the University and that fraud is a serious matter. It is the responsibility of all staff to be fraud aware and take the necessary steps to minimise the risk to the University. To facilitate this, the Counter-Fraud Policy will be disseminated widely throughout the University.
- 2.7 In exceptional cases the University reserves the right at any stage to vary the procedures set out in this Policy to ensure compliance with its legal or regulatory obligations, or in the interests of procedural fairness and/or health and safety.

### 3. PURPOSE AND DEFINITIONS

- 3.1 The purpose of the Counter-Fraud Policy is to ensure that (i) fraud is seen as unacceptable by each and every University stakeholder and (ii) to further enhance systems, policies and procedures which deter acts of fraud.
- 3.2 The objectives of the University's Counter-Fraud policy are referenced below:
1. Establish a counter-fraud culture;
  2. Maximise the deterrence of fraud and have active preventative measures in place;
  3. Have processes that rapidly detect fraudulent activity;
  4. Formalise a professional investigation of any detected fraud;
  5. Develop effective internal and external actions and sanctions against people found to be committing fraud, including legal action for criminal offences;
  6. Have effective methods of seeking redress when/where fraud has been perpetrated; and
  7. Have effective communication and learning on fraud matters.
- 3.3 For the purpose of this policy, fraud may be defined as the use of deception with the intention of obtaining advantage, and of prejudicing or intending to prejudice the interests of another party.
- 3.4 This document sets out the University's policy and procedures for dealing with suspected cases of fraud, including corruption, and includes summarised instructions, outlined in the Fraud Response Plan (*Appendix A*), about what to do and who to contact or notify, should any fraud-related concerns arise.
- 3.5 Three examples of fraud are also defined as follows:
- Theft: misappropriation of the University's property.
  - Corruption: the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person. Acts of corruption are outlined in the University's [Anti-Corruption and Bribery Policy](#) (2015)
  - Irregularity: any breach of the standards of financial integrity required by the University, including a breach of the Financial Regulations.

This list is non-exhaustive.

- 3.6 There are common types of University and higher education fraud. These can include, but are not limited to:
- Fraud involving cash, physical assets or confidential information
  - Misuse of accounts
  - Procurement fraud
  - Payroll fraud
  - Financial accounting fraud, including fees
  - Fraudulent expense claims
  - Reference, qualification and related employment fraud
  - Recruitment and appointment fraud
  - Bribery and corruption fraud
  - Academic fraud including immigration, admissions, internships, examinations and awards
  - Fraudulent claiming of student funding, including from the Student Loans Company
  - Accommodation-related fraud, including preference and payment.

- 3.7 At a practical level, fraud is deemed to be deliberate intent to deprive the University (and its associated activities) of money or goods through the falsification of any records or documents (for example submission of false invoices, inflated time records or travel claims and/or the use of purchase orders to obtain goods for personal use). 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. In the event of unintentional error, members of staff will be supported through retraining in the relevant area(s), if necessary.
- 3.8 Thefts, frauds and deliberate falsification of records and other serious breaches of financial regulation should be reported to the IAS. This will allow the IAS to ensure control mechanisms are reviewed with a view to preventing or limiting the possibility of any recurrence. The IAS should provide a report on control mechanisms to the Chief Operating Officer and Audit Committee, so that they are aware of progress on control mechanisms and advise on the action taken to improve such mechanisms.

#### **4. MANAGEMENT AND STAFF RESPONSIBILITIES**

- 4.1 Managers should be alert to the possibility that unusual events may be the symptoms of fraud or attempted fraud. Employees with managerial responsibility are also responsible for ensuring that an adequate system of internal control exists within their area of responsibility, appropriate to the risk involved and that those controls are properly operated and complied with.
- 4.2 Managers have the prime role in the prevention of fraud because the effective enforcement of the University's internal controls fall largely on them. In practice, fraud often occurs because of weaknesses in control – either control processes are absent, ineffective or not being complied with.
- 4.3 All staff are responsible for:
- Acting with propriety in the use of University resources and in the handling and use of University funds, whether they are involved with cash or other forms of payment systems, receipts or dealing with contractors and suppliers;
  - Being alert to the possibility that unusual behaviour, events or transactions could be indicators of fraud;
  - Acting in accordance with the '[Nolan principles](#)' (ethical standards of selflessness, integrity, objectivity, accountability, openness, honesty and leadership) and reporting details immediately to their line manager or where appropriate directly to the relevant Dean, Director or Head of College if they suspect that a fraud or irregularity has been committed or see any suspicious acts or events;
  - Co-operating fully with University employees or agents conducting internal checks or reviews or fraud investigations.
- 4.4 Staff should feel free to bring to management's attention areas of weakness they have identified in the procedures they use and to suggest improvements to these procedures to reduce the possibility of fraud. Confidentiality will be respected.

## **5. ADHERENCE TO UNIVERSITY REGULATIONS, POLICIES AND PROCEDURES**

- 5.1 The University seeks to minimise the opportunities for fraud through carefully designed and consistently operated management procedures.
- 5.2 A key factor in guarding against fraud is for there to be adequate segregation of duties, so that no one individual has overall management of payments, income or assets. Clear division of responsibility will assist this.
- 5.3 The University publishes and disseminates widely a range of approved regulations, policies and procedures which contain measures aimed at preventing fraud; please refer to the University's website: [www.roehampton.ac.uk/corporate-information/Policies/](http://www.roehampton.ac.uk/corporate-information/Policies/)
- 5.4 The University will continue to seek to ensure that University regulations, policies and procedures are regularly updated and disseminated widely.

## **6. COMMERCIAL ETHICS**

- 6.1 Members of staff must ensure that in all dealings with commercial and academic partners, the interests of the University remain paramount, and that personal or family gain, or the perception thereof, are avoided.
- 6.2 The aims are to ensure that:
  - The conduct of individual members of staff does not foster the suspicion of any conflict between their official duty and their personal interest;
  - Dealings with suppliers are honest, fair and impartial;
  - Suppliers and contractors are aware that the University will not engage in business with firms that seek to circumvent the University's procurement policies, or which offer inducements to the University's staff.

## **7. REGISTER OF INTERESTS & CONFLICTS OF INTEREST**

- 7.1 All University staff are expected to maintain a high degree of integrity in their decision making and day-to-day duties.
- 7.2 It is the responsibility of Council and Independent Committee members and senior managers to declare any business or commercial interests which may conflict with their responsibilities and duties. A register of members' interests is maintained by the University Secretary and updated annually.
- 7.3 Any other member of staff having a personal, financial or other beneficial interest in any transaction between the University and a third party is required to disclose this interest to the relevant Dean, Director or Head of College and to the University Secretary. This is in line with the University's Conflict of Interest Policy.

## **8. GIFTS AND HOSPITALITY**

- 8.1 The acceptance of gifts or hospitality is an area of potential corruption in any organisation. Details of what constitutes as an inappropriate gift or inappropriate hospitality and the declaration process are outlined in the University's: [Anti-Corruption and Bribery Policy](#); and the University's [Gift Policy](#).

## **9. THE ROLE OF AUDIT**

- 9.1 The University's Audit Committee is a Committee of Council which includes lay members of Council who are independent of the University. The Committee normally meets four times a year to consider reports from internal and external audit, as well as other business considered relevant to the Committee. It reports regularly to Council and prepares an annual report of its business. The responsibilities of the Audit Committee in relation to fraud are set out in the CUC Higher Education Audit Committees Code of Practice.
- 9.2 The University Council has appointed internal and external auditors to the University.
- 9.3 While the responsibility for the prevention and detection of fraud rests with University Management, the internal auditors can provide assistance in fulfilling this responsibility. Internal audit work provides assurance that there are adequate controls within systems and that controls are being complied with.
- 9.4 The responsibilities of the external audit are set out on the International Standard on Auditing (UK) 240.
- 9.5 An ongoing review of systems by the IAS may deter attempted fraud and secure continuous improvements in systems. The IAS reports help to provide assurance on the effectiveness of the University's system of internal control. They submit regular reports to the Audit Committee, reporting any difficulties encountered, and recommend actions for management to implement.
- 9.6 The main duty of external audit is to provide an opinion on the University's published Financial Statements. However, they also review aspects of the level and effectiveness of internal control.

## **10. NOTIFICATION OF SUSPECTED FRAUD**

- 10.1 The University is committed to maintaining an honest and open environment to reduce the risk of fraud to the lowest possible level within the institution (including its subsidiary companies), and to the rigorous investigation of any suspected fraud.
- 10.2 The University therefore wishes to encourage anyone having reasonable suspicions of fraud to report them. Their confidentiality will be maintained in line with the principles already espoused in the University's [Public Interest Disclosure Policy](#). No employee will be disadvantaged in any way as a result of reporting reasonably held suspicions.
- 10.3 Such suspicions should be raised in the first instance with the immediate line manager, or should the line manager be the subject of suspicion, the next most appropriate senior person.

The line manager should then raise the matter with the relevant Dean, Director or Head of College. The Dean, Director or Head of College should raise the matter with the Chief Operating Officer, who has, along with the Chair of Audit Committee, the authority to invoke the Fraud Response Plan. If the Dean, Director or Head of College is suspected as being party to the fraud, the line manager should raise the matter with the Chief Operating Officer.

- 10.4 If for any reason, staff feel unable to raise the matter through the mechanism outlined above, staff may report suspicions directly to the University Secretary who should alert the Chair of the Audit Committee.



10.5 The Vice-Chancellor of the University must report to the Chair of Council, the Chair of the Audit Committee, without delay, serious weaknesses, significant fraud or irregularity or any major accounting or other control breakdown which comes to light. The Vice-Chancellor should also consider whether the matter falls within the scope of the Office for Students guidance relating to reportable events (Regulatory Advice 16).

## **11. FRAUD RESPONSE PLAN**

11.1 The University is committed to the rigorous investigation of any suspected fraud. The process is set out in the "Fraud Response Plan" which the Chief Operating Officer can invoke on receipt of an allegation or the identification of suspected fraud.

11.2 The Fraud Response Plan provides a consistent framework for investigating and reporting fraud. The Fraud Response plan is detailed in Appendix A to this policy.

11.3 Fraudulent activity constitutes misconduct and, where fraud is detected, disciplinary procedures will be instigated. Where there is direct evidence of fraud, the University's policy is normally to advise the Police. The University will co-operate fully with the Police.

11.4 Individuals investigating alleged fraud should note that suspects have certain rights under the law and no action (such as interviewing staff) should be taken without prior consultation with the Chief Operating Officer. Failure by University staff to follow established procedures in relation to investigating fraud and interviewing the staff and/or student(s) involved can invalidate disciplinary action and compromise the success of any investigation and/or prosecution.

## **12. DISSEMINATION OF THE POLICY**

12.1 The University Secretary is the owner of this policy and is responsible for reviewing and updating it, at least every three years.

12.2 The Policy will be published on the University's website.

## **APPENDIX A: FRAUD RESPONSE PLAN**

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## **1. INTRODUCTION**

- 1.1 The purpose of this plan is to define authority levels, responsibilities for action and reporting lines in the event of a suspected fraud or irregularity. This plan provides a consistent framework for investigating and reporting fraud. The use of the plan should enable the institution to:
- Prevent any further loss
  - Make a considered decision as to whether to report any fraudulent activity to the police and, if so, the appropriate mechanism through which to do so
  - Establish circumstances in which external specialists should be involved
  - Assign responsibility for investigating the incident
  - Establish and secure evidence necessary internal disciplinary action and to support a criminal investigation
  - Notify the regulator if the fraudulent activity meets the threshold for a reportable event
  - Review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud
  - Keep all personnel with a need to know suitably informed about the incident and the institution's response
  - Recover losses or ensure that losses are covered by insurance

## **2. INITIATING ACTION**

- 2.1 Suspicion of fraud may be captured through a number of means. An irregularity may come to light as a result of an employee raising concerns, an internal audit review or an external audit review, amongst others. All cases of suspected or known fraud should be reported immediately regardless of the apparent amounts involved. Once fraud is suspected, an investigation should be conducted in a timely and professional manner.
- 2.2 The Counter-Fraud Policy requires staff to report any suspected fraud to their line manager in the first instance. In instances where the line manager is subject to suspicion the next most appropriate senior person should be contacted. The line manager should then raise the matter with the relevant Dean, Director or Head of College. If the Dean or Director is suspected as being party to the fraud, the line manager should raise the matter with the Chief Operating Officer.
- 2.3 If for any reason, staff feel unable to raise the matter through the mechanism outlined above, staff may report suspicions directly to the University Secretary who should alert the Chair of the Audit Committee.
- 2.4 The Chief Operating Officer should convene a meeting of the University's Fraud Response Group (the "Group") as soon as possible after invoking the Fraud Response Plan. The Group consists of the Chief Operating Officer (Chair), Executive Director of Human Resources, Director of Finance and the University Secretary.
- 2.5 The Head of Internal Audit (or senior representative of Internal Audit) may also be asked to join the Group or, if it is more appropriate, Internal Audit may be asked to review the findings of the initial investigation once it has been concluded (or another reasonable arrangement). The Chair of the Audit Committee should be asked to approve the role of Internal Audit in the Group investigation.
- 2.6 Depending on the nature of the fraud and to ensure the presence of the relevant skills and experience, it may be necessary to alter the membership of the group from the membership specified in Paragraph 2.4, adding, or removing members as appropriate

(including where one or more of the listed members is implicated in the fraudulent activity). Where the membership is changed from the list above, the Chair of the Audit Committee should be notified of the revised membership and the reasons for the change.

- 2.7 In the absence of any specified member of the Group, a nominated Deputy may be asked to attend if appropriate. For practical reasons and to avoid any delay, it may be necessary on occasion for the Group to meet 'virtually'. As a general rule the number of people to be involved in responding to the fraud should be minimised. In these circumstances, the Fraud Response Group may approve the appointment of additional internal external specialists to lead or contribute to the special investigation as appropriate.
- 2.8 The Group's immediate task is to decide the nature of the initial action. The nature of the action required will vary depending on the individual circumstances. However, the initial action will generally include the following:
- Consider whether a special investigation is required to establish the facts and, if so, agree the scope and nature of any special investigation to be undertaken;
  - Consider what action is necessary to secure records/assets and prevent further loss;
  - Consider the membership of the Fraud Response Group and in particular consider the need to include representatives from other areas including specialist areas such as Information and Technology Services, Estates Services, Finance Services and the appropriate Deputy Provost/Senior Manager of the area in which the employee(s) under investigation is employed;
  - Seek expert legal advice from the University's solicitors, if required;
  - Consider the need to contact the Office for Students, the Police and/or any other external bodies;
  - Agree a timetable for completion of the initial action.
- 2.9 After consultation with the Group, the Chief Operating Officer should appoint an Investigating Officer to take charge of the investigation on a day-to-day basis.
- 2.10 The Chief Operating Officer should advise the Vice-Chancellor and Chair of Audit Committee as soon as possible when an investigation under this procedure has been initiated.
- 2.11 The Investigating Officer should conduct an initial investigation of the facts relating to the fraudulent activity, gathering evidence as necessary.
- 2.12 The Investigating Officer should produce a confidential interim report for consideration by the Chief Operating Officer and the other members of the Group, which should provide sufficient detail to allow an assessment to be made as to whether a fraud has occurred. The interim report should:
- set out the findings to date;
  - set out the interim conclusions drawn from those findings;
  - set an action plan to continue the investigation if this is considered appropriate.
- 2.13 A copy of the interim report specified in Section 2.12 should be shared with the Audit Committee.
- 2.14 The investigation results will not be disclosed or discussed with anyone other than

those who have a legitimate need to know. In cases where an individual is suspected of fraud, which a subsequent investigation does not substantiate, it is important that the potential damage to the individual's reputation is minimized. In such a case, whoever originally reported the suspected fraud will be informed by the Chief Operating Officer that the investigation has revealed no evidence of wrongdoing.

### **3. SUBSEQUENT INVESTIGATIONS**

- 3.1 Where the initial investigation provides reasonable grounds for suspecting a member or members of the University of fraud, a decision should be taken as to whether the suspected employee(s) and/or student(s) should be suspended. The Executive Director of Human Resources should progress any employee suspension or dismissal in accordance with normal agreed employee disciplinary procedures. The University Secretary should progress any student suspension or exclusion in accordance with normal agreed student disciplinary procedures.
- 3.2 Where Paragraph 3.1 is engaged, it may be necessary to plan the timing of any suspension to prevent the suspected employee or student from destroying or removing evidence that may be needed to support disciplinary or legal action. In these circumstances the employee or student should be approached unannounced. They should be supervised at all times before leaving the University's premises. They should be allowed to collect personal property under supervision but should not be able to remove any property belonging to the University. Any security passes, electronic access, keys to premises, offices, electronic devices (including mobile phones and computer devices) and furniture should be returned.
- 3.3 The Director of Campus Operations & Chief Information Officer should advise on the best means of denying access to the University whilst the employee or student remains suspended. The Director of IT should be instructed to withdraw, without delay, access permissions to the University's computer systems. Individuals may also have access and permissions outside of the University, for example to University bank accounts through remote access, and access to these external facilities should normally be revoked.
- 3.4 Where an employee or student suspected of fraudulent activity is not suspended, this decision should be kept under review at all stages of the ensuing investigation. A decision to not suspend an employee or student at the beginning of an investigation shall not preclude a suspension from being imposed later.
- 3.5 The Investigating Officer shall consider whether it is necessary to investigate systems other than that which has given rise to suspicion, through which the employee may have had opportunities to misappropriate assets. The Investigating Officer shall have authority to broaden the scope of their investigation, if appropriate, but should notify the Fraud Response Group if they decide to do so.
- 3.6 The Investigating Officer shall provide the Fraud Response Group and Chair of Audit Committee with reports on the progress of ongoing fraud investigations, normally on a fortnightly basis unless otherwise agreed.
- 3.7 At the conclusion of the investigation a final report will be produced by the Investigating Officer. This report will be submitted to the Fraud Response Group, the Vice-Chancellor and the Chair of the Audit Committee.
- 3.8 If the circumstances set out in the final report indicate that an employee or student has a case to answer, then the Chief Operating Officer will invoke the University's internal disciplinary procedures, if not already done so at 3.1 above.

## 4. INVOLVING THE POLICE

- 4.1 Where appropriate, the University will pass the initial details of the suspicions directly to the police. The Chair of Audit Committee will be notified by the Chief Operating Officer of any such action.
- 4.2 Where the police are not notified by the University of a suspected or actual case of fraud, the Chair of Audit Committee will be advised of the reason.
- 4.3 If the police decide that a formal investigation is necessary, they will normally **lead** the investigation from this stage conducting all necessary interviews and obtaining access to the records and documents of the University. All employees and students must cooperate fully with any subsequent request or recommendations. All contacts with the police following their initial involvement will be via the Chief Operating Officer or a nominated authorised substitute.
- 4.4 After consulting with the police and, if it deems it appropriate, the University may decide to continue with its own investigation/action alongside any police investigation and should not do anything to compromise the police investigation.

## 5. INVOLVEMENT OF UNIVERSITY INSURERS

- 5.1 The Fraud Response Group should decide, depending on the nature of the case, whether any of the losses warrant a claim under any University insurance policy.

## 6. REPORTING OF FRAUD

- 6.1 At various stages in the process the University has a responsibility to notify the following bodies:

### **Audit Committee**

As stated in Section 2.7, the Chief Operating Officer will notify the Chair of Audit Committee as soon as possible when an investigation under this procedure has been initiated. The Chair of Audit Committee will also be informed of progress during any investigation, normally on a fortnightly basis unless otherwise agreed. The Chair will be issued with a copy of the final report on the investigation. The final report will normally be submitted to the next meeting of the University's Audit Committee. However, if the particulars of the fraud investigation are significant in value, novel, unusual or complex, then a special meeting of the Audit Committee may be convened. Audit Committee will report fully to Council on matters considered and relevant management responses.

### **External Audit**

The University has a duty to report all cases of fraud to its external auditors. The Chief Operating Officer is responsible for this.

### **Police**

As outlined in Section 4, it is normally the duty of the Chief Operating Officer to involve the police wherever appropriate at an early stage of any investigation after an initial fact-finding review has been carried out. Attempted fraud may also be reported to [Action Fraud](#), which is a national fraud and cyber-crime reporting centre. The National Fraud Intelligence Bureau sits alongside Action Fraud within the City of London Police which is the national policing lead for fraud. However, in certain investigations it may be more appropriate to wait until the internal investigation and final report has been completed by the Investigating Officer.

## **7. NOTIFYING THE OFFICE FOR STUDENTS**

The Vice-Chancellor is responsible on behalf of Council for ensuring that the Office for Students are notified of any matters that constitute a reportable event, which may include fraud. Regulatory Advice 16 sets out the scope of the University's reporting obligations.

## **8. PUBLIC RELATIONS**

- 8.1 Any requests for information from the press or anyone outside the University concerning any fraud investigation must be referred to the Chief Operating Officer.
- 8.2 Any statements to the media will be authorized by the Director of Strategy and External Engagement.
- 8.3 Under no circumstances should the Investigating Officer or other any employee provide statements to the press or external persons.

## **9. RECOVERY OF LOSSES**

- 9.1 The Investigating Officer shall ensure that in all fraud investigations the amount of any loss is quantified wherever possible. Repayment of losses where a case of fraud has been proven will sought where there is a realistic prospect of success, and it would be economical to do so.
- 9.2 Where the loss is substantial, legal advice should be obtained without delay about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice should also be obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. It is critical that the total value of the loss can be quantified to allow recovery procedures to be undertaken.

## **10. EXTERNAL FRAUD**

- 10.1 External fraud is fraud perpetrated by third parties against the University. If there is any suspicion of collusion on the part of staff and/or students in a suspected or discovered external fraud, the procedures described in this Fraud Response Plan apply in full.

## **11. REVIEW OF THE FRAUD RESPONSE PLAN**

- 11.1 The Plan will be reviewed to ensure fitness for purpose periodically (no later than a period of four years) and after each incident to identify any need for change. Amendments will be approved by the University Executive Board and the Audit Committee. Where proposed changes are substantial in nature, then Audit Committee and Council approval will be sought.

*Note: If any suspected fraud directly involves an officer referred to in this document, then the relevant reference should be replaced by a Senior Manager nominated by the Vice-Chancellor following consultation with the Chair of the Audit Committee.*