

ACCOUNTABILITY CODE OF PRACTICE

1. INTRODUCTION

In line with our Corporate Governance Policy Statement the University is committed to ensuring:-

- we have in place procedures to ensure the proper use of funds;
- that we take adequate steps to prevent bribery; and
- all members of Court and our staff and students feel confident raising concerns about possible malpractice or wrongdoing within the University.

This Code of Practice applies to all members of Court, staff, students and activities of the University.

2. FRAUD

For the purposes of this Code of Practice, fraud is defined as:

- acts involving deception or misrepresentation with the intention of obtaining or maintaining an advantage or unjustified favourable position;
- avoiding an obligation; or
- causing loss to another party.

Attempted fraud will be treated in the same way as an actual fraud.

The University is committed to having an effective anti-fraud strategy which encourages fraud prevention, promotes detection and implements a defined plan for investigation in the event that fraud is reported. To meet this commitment:

- University staff must have, and be seen to have, the highest standards of honesty, propriety and integrity in the exercise of their duties. Staff must not defraud, or attempt to defraud, the University, other University staff, students or contractors, agents or suppliers of the University;
- The University will promote the Accountability Code of Practice with staff;
- The risk of fraud must be considered by management in the design and operation of all University systems and procedures, and a framework of internal controls must be established and maintained to reduce the likelihood and impact of such risks through appropriate preventative, deterrent or detection measures.
- The University will ensure a robust process for the reporting and investigation of suspected or alleged fraud and wrongdoing is in place. The University is fully committed to supporting and protecting staff who raise legitimate concerns.
- The University will take action – including dismissal or referral to the police – against any member of staff engaged in acts of fraud or wrongdoing against the University;
- The University will take action – including referral to the police – against external organisations and individuals engaged in fraudulent activity against either the University or University staff in the course of their work;
- The University will co-operate fully with external bodies involved in the investigation and prosecution of fraud;
- The University will always seek to recover losses arising through fraud.

Under the terms of our Financial Memorandum with the Scottish Funding Council, we are required to report any significant fraudulent activity to them.

The Guidance for Staff on Fraud Prevention and Fraud Reporting should be consulted for additional detail on what fraud prevention steps staff should consider taking when designing and operating processes and procedures within the University. It also outlines some further more detailed examples of what might be considered fraud and some "Do's and Don'ts" in relation to possible instances of fraud.

3. ANTI-BRIBERY

Government guidance defines bribery as *giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.*

The Bribery Act 2010 came into force in July 2011 and introduces offences for acts of bribery by individuals or by persons associated with relevant commercial organisations. The University falls within the definition of a relevant commercial organisation for the purposes of this legislation.

We value our reputation for transparent conduct and ethical behaviour in all of our activities. Any involvement in bribery damages this reputation so we always work towards limiting the possibility of bribery and associated acts through consideration of the six principles set out in the Bribery Act 2010 for preventing bribery:

- Proportionate procedures
- Top level commitment
- Risk Assessment
- Due Diligence
- Communication (including training)
- Monitoring and Review

The following principles will apply:

- The University prohibits the offering, the giving, the solicitation or the acceptance of any bribe whether cash or other inducement.
- Members of Court and University staff are expected to demonstrate the highest standards of honesty, propriety and integrity in the exercising of their University duties.
- The University has a zero tolerance policy towards bribery and will investigate all instances of suspected bribery by members of Court, University staff or external parties such as our agents or service providers.
- The University will take action against any member of Court, staff or student engaged in bribery activities. If any member of staff fails to report such offers of gifts and hospitality to their line manager the Disciplinary Procedure may be invoked.
- If an investigation reveals that there is a case to answer in respect of a member of staff or student who is suspected of bribery activity, the University will invoke its Disciplinary Procedures.
- The University will take action – including criminal prosecution where appropriate – against external organisations attempting to bribe the University, members of Court or University staff in the course of their work.
- The University will co-operate fully with any external investigating body.

It is the responsibility of all within the University community to be aware of the implications of bribery both to the individual and to the University and take the necessary steps to

minimise that risk. Directors and Deans of School must ensure that all staff within their areas of responsibility are aware of the existence and content of this Accountability Code of Practice.

The guidance for staff on anti-bribery should be consulted for more detail on what steps to take to prevent bribery.

General hospitality or similar business expenditure that is reasonable and proportionate is not affected by the Bribery Act 2010 and is covered in the guidance for staff on gifts and hospitality.

4. OTHER SERIOUS CONCERNS

The University recognises that there may be other circumstances when individuals may have concerns about other forms of possible malpractice or wrong-doing within the University. In addition to financial irregularities, fraud or bribery, these concerns may include:

- Academic or professional malpractice
- A criminal offence which is about to be, is being or may have been committed
- Failure to comply with a legal obligation or the Constitution of the University
- Danger to the health and safety of another person
- Damage to the environment
- Improper conduct or unethical behaviour
- Attempts to conceal any of the above.

This list is not exhaustive and members of the University are encouraged to utilise the procedures for raising concerns on occasions where they believe they have discovered malpractice or impropriety.

5. RAISING CONCERNS

The University has procedures in place to ensure that:-

- Individuals are able to disclose relevant information without fear of reprisal and independently of line management
- Individuals who make a disclosure under this procedure are protected from any kind of detrimental treatment as a result of that disclosure
- Allegations are appropriately investigated and are dealt with in a transparent and confidential manner.

6. PUBLIC INTEREST DISCLOSURE

The University has a responsibility under the Public Interest Disclosure Act 1998 to protect University employees from any kind of detrimental treatment as a result of disclosures falling within the scope of the Act. The University extends similar protections to students and other members of the University community who wish to make a disclosure.

When dealing with any report made under this section of the Code of Practice the University will act in line with the following principles:-

(a) Confidentiality

The University will treat all such disclosures in a confidential and sensitive manner. Any individual making an allegation will be given an undertaking that the allegation shall be regarded as confidential to the recipient until a formal investigation is launched. Thereafter the identity of

the person making the allegation shall be kept confidential unless this is genuinely incompatible with a fair investigation or if there is an overriding reason for disclosure.

If it is felt that the confidentiality of the person making the allegation should be removed, they will be advised of this in advance of confidentiality being lifted and given the opportunity to respond.

(b) Anonymity

Individuals making a disclosure may do so anonymously but the aim of this Code of Practice is to encourage individuals to put their name to any disclosures which they make. If a disclosure is made anonymously the effectiveness of a subsequent investigation is likely to be impacted. Anonymous disclosures will be considered at the discretion of the University. In exercising this discretion, the factors to be taken into account include:

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

(c) No-detrimental treatment

Individuals who raise a concern in good faith, lawfully, without malice and in the public interest, will not be disadvantaged in their employment for reason of making the allegation. This includes protection against any form of detrimental treatment as a result of the disclosure.

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. However, if an individual makes malicious or vexatious allegations and particularly if he or she persists with making them, disciplinary action may be taken against the individual concerned.

7. RESPONSE PLAN

The University has in place a detailed Response Plan which sets out the steps that will be followed when matters are reported in accordance with this Code of Practice. The University will deal with all reports swiftly and thoroughly in line with the Response Plan.

The procedure should not be used to question financial or business decisions legitimately taken by or on behalf of the University, nor to re-open matters which have already been properly considered under other University procedures.

8. MONITORING AND REVIEW

The Audit Committee will receive a report annually each November on any reports of allegations made under this Code of Practice.

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