

Fraud Prevention Procedure

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Procedure Author – Head of Legal Services

Procedure Owner – Vice Principal (Strategy) and University Secretary

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Changes and Reason for Changes – Amended to align with UWS values and revised structure/titles.



FRAUD PREVENTION PROCEDURE

A. Introduction

The University is committed to carrying out our business in line with our values of integrity, respect, inclusivity and accountability. We have a zero tolerance approach to fraud, and we are committed to acting with integrity and reducing the risks of fraud by establishing an anti-fraud culture and by putting in place measures to minimise the risk of fraud occurring. This procedure sets out the responsibilities of University staff in relation to identifying and reporting fraud. It also sets out the steps the University will take when we receive a report of suspected fraud.

B. What is fraud?

There is no legal definition of fraud but for the purposes of this procedure, 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.

Some practical examples of fraud are:

- forging or altering financial documents belonging to the University;
- submitting false time sheets or expense claims;
- improper handling or reporting of money or financial transactions;
- the theft or misuse of University property; or
- the deliberate misrepresentation of information in order to achieve a result that would not have happened if the correct information had been provided.

Fraud can also include the acts of a third party. For example:

- Receiving fraudulent (rather than erroneous) invoices from a supplier; or
- Submitting fraudulent instructions to change payment details for genuine suppliers, students or staff in order to divert payments legitimately due to them (mandate fraud).

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

C. What is the University approach to preventing fraud?

The University is committed to having a strategy which encourages fraud prevention, promotes detection and implements a defined plan for investigating any reported fraud. To meet this commitment the University will:

- ensure the risk of fraud is considered by management in the design and operation of all University systems and procedures, and a framework of internal controls is established and maintained to reduce the likelihood and impact of such risks through appropriate preventative, deterrent or detection measures;
- ensure a robust process for the reporting and investigation of suspected or alleged fraud is in place and will make staff are aware of this process;
- ensure staff are held accountable and take action against any member of staff engaged in acts of fraud or wrongdoing against the University. This may include disciplinary action or referral to the police;
- take action against external organisations and individuals engaged in fraudulent activity against either the University or University staff in the course of their work;
- co-operate with external bodies involved in investigating and prosecuting fraud; and
- 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.

D. What are the responsibilities of our staff to prevent fraud?

University staff should act with the highest standards of honesty, propriety and integrity when carrying out their duties. Staff must not defraud, or attempt to defraud, the University or our staff, students, contractors, agents or suppliers. Staff are expected to take appropriate steps in their day-to-day work to minimise the chance of fraud occurring. Some examples of measures individual staff can take are:

- Putting in place effective management and internal controls, for example, when developing a new system or process making sure that there is a segregation of duties so that no individual is responsible for all aspects of a process without adequate independent review and supervision;
- Complying with University Financial Regulations and procedures when carrying out University business, including our [anti-money laundering procedure](#);
- Acting with integrity and propriety in the use of University resources and in the handling of University assets and funds, whether dealing with any forms of payment, receipts, or dealing with contractors or suppliers;
- Co-operating fully with University employees or agents conducting internal checks or reviews or fraud investigations; and
- Bringing to their line managers' attention any areas of weakness they have identified in the procedures they use, which could allow opportunities for fraud, and to suggest improvements to these procedures to reduce the possibility of fraud.

Where an employee also has management responsibility, they may have additional responsibility for making sure;

- all the University control measures are understood and implemented by their direct reports;
- training is provided to those high risk areas (e.g. procurement, cash handling) to make sure they understand the processes they are expected to follow;
- the necessary supervisory procedures and checks are carried out;
- internal control instructions and reference documents are up to date; and
- the segregation of duties in areas they supervise is not compromised during staff vacancies or absences.

E. What will the University do when it receives a report of suspected fraud?

The University is committed to carrying out a full and thorough investigation of any suspected fraud. The process set out below will be implemented by the Vice Principal (Strategy) and University Secretary when a suspected fraud or potential fraud is reported, except where they involve straightforward acts of misconduct by University staff. In those cases, the Vice Principal (Strategy) and University Secretary (in consultation with relevant University colleagues) may decide that investigation under the University staff disciplinary procedures may be the most appropriate response.

It is important that managers and staff do not attempt to carry out investigations, interview or confront individuals suspected of involvement in fraud, or take any other actions that may alert individuals to their concerns. The details of any report made should be kept confidential by the reporting member(s) of staff.

We recognise that some individuals may face barriers to making a report under this procedure and may need our support to overcome these barriers. The University is committed to making this support available and individuals can let us know prior to making their report if any additional support is needed to allow them to do so. For example, if we

need to meet with you to discuss the concerns you have raised we can take notes on your behalf if this would be difficult for you to do yourself. We may also be able to offer virtual meetings or allow a representative to accompany you to speak on your behalf, if this would be appropriate.

1. Anyone becoming aware of or suspecting fraud should report their concerns immediately to their line manager. In cases where the line manager is subject to suspicion the next most appropriate senior person should be contacted. Line managers should report any concerns directly to the Head of the Internal Audit Service. If an individual feels unable to report the matter to their line manager or an appropriate senior person, they can make a report using our dedicated e-mail address speak.up@uws.ac.uk. All cases of suspected or known fraud should be reported immediately regardless of the apparent amounts involved.

2. On receipt of a report the Head of Internal Audit will inform the Vice Principal (Strategy) and University Secretary (as designated person for such matters). Unless the report is a straightforward matter of staff misconduct which is suitable for investigation under the staff disciplinary procedures, then the Vice Principal (Strategy) and University Secretary will convene the Fraud Response Group to co-ordinate an investigation. Membership of the Fraud Response Group will comprise the Head of Internal Audit Service, the Vice-Principal (People and Wellbeing), the Vice-Principal (Finance and Infrastructure) and the Head of Legal Services. In the absence of any member of the Fraud Response Group specified, a nominated Depute may attend. The Vice Principal (Strategy) and University Secretary may co-opt representatives from other areas of the University as necessary according to the nature of the concerns raised.

3. The Fraud Response Group will determine an action plan addressing the need to:

- Take any immediate steps to secure records and prevent further losses;
- Agree the nature, scope and timing of any internal investigation necessary to determine the facts and validate the allegations or concerns;
- Determine whether it would be appropriate to include representatives from other areas of the University;
- Seek external advice if this is considered necessary;
- Contact the police, the Scottish Funding Council and other relevant stakeholders.

4. After consultation with the Fraud Response Group, the Vice Principal (Strategy) and University Secretary will appoint an Investigating Officer to carry out the investigation. This will usually be the Head of Internal Audit Service, but the Vice Principal (Strategy) and University Secretary may appoint any member of University staff they deem appropriate. Where the concerns raised relate to the actions of a member of the senior leadership or a member of Court it may be appropriate for an external investigator to be appointed as Investigating Officer.

5. The Vice Principal (Strategy) and University Secretary should advise the Principal and the Chair of the Audit & Risk Committee at the earliest stage when actions under this procedure have been initiated, and the matter is of serious concern.

6. The Investigating Officer will conduct a preliminary investigation of the facts and present a report to the Fraud Response Group. The interim report should set out:

- the findings to date;
- the interim conclusions drawn from those findings;
- a recommendation as to whether to continue the investigation or not.

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) should be suspended. If an employee is not suspended immediately, this should be kept under review at all stages of the investigation.

7. Where the initial fact finding investigation does not substantiate that a fraud has taken place then, where possible, the individual who originally reported the suspected fraud will be informed by the Vice Principal (Strategy) and University Secretary that the investigation has revealed no wrongdoing.

8. Where the initial fact finding investigation does substantiate that a fraud may have taken place, the Fraud Response Group will decide who should undertake the further investigation. This will normally be continued by the Head of Internal Audit or the individual carrying out the preliminary investigation. In some cases, the preliminary investigation may determine that the police should be informed. If this is the case, it may be decided that the police should lead an investigation externally or that an internal investigation should run alongside the external police investigation.

9. At the conclusion of the further investigation a final report will be produced by the Investigating Officer, and this will be submitted to the Fraud Response Group for consideration. The final report should set out:-

- the findings of the further investigation;
- the conclusions drawn from those findings;
- a recommendation on what further action should be taken; This should include any reporting requirements to appropriate external bodies and a recommendation on whether the matter should be report to People and Wellbeing for disciplinary action (or the relevant authorised officer in accordance with University's Procedures for Student Discipline or Fitness to Practise where a student is involved).

F. How will fraud be reported?

Where an investigation has been carried out under this procedure that relates to a serious fraud or suspected fraud, the University, the Vice-Principal (Strategy) and University Secretary will be responsible for reporting the outcome of the investigation to the Audit and Risk Committee. The Audit and Risk Committee will be responsible for overseeing that the University has taken any appropriate actions arising from such investigations, and, if necessary, for escalating matters of concern to Court.