



## ANTI-BRIBERY POLICY

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**REVIEWED BY : QUALITY MANAGER**  
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**POLICY NUMBER : QA-13**

# ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY

## Context and/or Aims

The aim of the policy is to take a proactive approach to managing the risks associated with bribery, fraudulent and corrupt practices. The discovery of fraud or bribery presents a number of risks to the training provider that must be managed and may highlight other weaknesses that need to be addressed:

- Financial Loss Damage to reputation.
- Wider fraud or corruption.
- Weaknesses in financial control systems.
- Weaknesses in management / supervision processes.
- Inappropriate organisational structures
- Incomplete, inaccurate or out of date records
- Poor physical security of assets/stocks.
- Poor segregation of duties.

The policy aims to protect the training provider's finances and assets, contributing to the Strategic Aim of Financial Strength. One of the basic principles of the Fraud policy is the proper use of the training provider's money and that it has a commitment to high level ethical and moral standards. UK Versity has a zero tolerance approach to fraud.

## Policy Statement:

### 1. Introduction

1.1 The training provider aims to provide quality services that are efficient and demonstrate value for money.

1.2 In carrying out its functions and responsibilities the training provider is firmly committed to the Bribery Act 2010 and to following the Nolan Committee Anti-Fraud, Bribery and Corruption. Guidelines in dealing in dealing with fraud, bribery and corruption and will deal equally with perpetrators from inside and outside of the company.

1.3 Overall responsibility for dealing with fraud, bribery and corruption rests with the Principal. They are, therefore, the first contact for all staff. However, if the Principal is the subject of an allegation, the complainant may contact the Head of Quality Assurance.

1.4 The training provider expects all of the suppliers, contractors, organisations and individuals that it deals with to act, at all times, with honesty and integrity with no thoughts of fraudulent or corrupt acts. The training provider will, in turn, endeavour to ensure that all of its dealings will be on the same basis.

1.5 It is the training provider's intention to pursue all individuals or organisations that are suspected of having defrauded or committed corrupt acts and to report them to the police, if appropriate.

1.6 The training provider members and staff will lead by example and ensure that they comply with all training provider rules, regulations, instructions and policies.

1.7 The training provider's position on the giving or receipt of gifts or hospitality for Members and staff. Copies of the rules are supplied to all new staff. All gifts, payments or any other contribution, whether in cash or in kind, shall be documented, regularly reviewed and properly accounted for.

1.8 The training provider's commitment to dealing with fraud and corruption is demonstrated by having in place systems and procedures designed to: - limit, as far as possible, the opportunities to commit fraudulent acts; enable any such acts to be detected at an early stage; and deal with any subsequent investigations in a prompt, thorough and professional manner. (See the Training Provider Anti-Fraud Plan).

## **2. Definitions**

2.1 Fraud – any person who dishonestly makes a false representation to make a gain for himself or another or dishonestly fails to disclose to another person, information which he is under a legal duty to disclose, or commits fraud by abuse of position, including any offence as defined in the Fraud Act 2006.

2.2 Fraud by false representation –by dishonestly making a false representation intending by making the representation to make a gain for yourself or another, or to cause loss to another or expose another to risk of loss. A representation is false if it

is untrue or misleading and the person making it knows that it is, or might be, untrue or misleading. An example of Anti-Fraud, Bribery and Corruption Policy, would be an employee submitting a false expense claim form for payment.

2.3 Fraud by failing to disclose information – by dishonestly failing to disclose information which you are under a legal duty to disclose, with intent to make a gain for themselves or another, or to cause loss to another or expose another to the risk of loss. An example of this would be an employee failing to disclose a criminal conviction that would affect their working practices.

2.4 Fraud by abuse of position – by occupying a position in which you are expected to safeguard, or not to act against the financial interests of another person, and dishonestly abusing that position, intending, by means of abuse of that position, to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss. An example would be a Finance Director diverting company monies from an employer's bank account into their own personal bank account.

2.5 Bribery – Giving or receiving a financial or other advantage in connection with the improper performance of a position of trust, or a function that is expected to be performed impartially or in good faith (Bribery Act 2010).

2.6 Fraud can be committed by persons outside as well as inside the business. In the training provider context internal fraud or irregularity could include:

- Pilfering of stock
- Improper use of telephone/fax facilities (including mobile phones)
- Unauthorised use of training provider equipment (including computers)
- Theft of cash
- Theft of equipment
- Improper manipulation of computer programmes or data collusion for illicit gain
- Falsification of claims for Travel and Subsistence or other allowances
- Improper/inaccurate claims for overtime or time off in lieu

2.7 The above listing is not exhaustive but does cover the most common types of fraud/irregularity.

2.8 External attempts at fraud or irregularity could include: Offers of bribes/inducements Submission of false invoices Demands for payment of unsolicited goods Contractor frauds involving overcharging, sub-standard work, bid rigging and/or collusion in competition for services Fraudulent claims for training provider funds.

2.9 Again, the above list is not exhaustive but does cover the most common types of external fraud.

### **3. Culture**

3.1 The training provider wishes it to be known that the culture and tone adopted is one of honesty and openness in all of its dealings with wholehearted opposition to fraud and corruption in any form. The training provider has a zero tolerance towards bribery and that the training provider regards bribery as a serious disciplinary offence and will be dealt with in line with the training provider disciplinary procedure and may be subject to criminal investigation and/or sanctions.

3.2 The Corporation's members and staff play an important part in creating and maintaining this culture. They are encouraged to raise any matters that concern them relating to the training provider's method of operation.

3.3 Concerns can be raised in the certainty that they will be treated seriously and properly investigated in a confidential manner. Staff can be assured that there will be no victimisation, their anonymity will be respected and their employment situation or future prospects will not be affected by raising concerns. They will be entitled to the protections identified within the whistle-blowing policy. However, staff members wishing to use this policy are reminded that they must act in good faith and with good reason and should not be acting for personal gain or out of personal motives (in which case the Disciplinary Code may be invoked).

3.4 Members of the public, organisations, training provider suppliers and contractors will also be encouraged to raise any issues that concern them through whichever channel they consider appropriate.

3.5 Unless there are good reasons to the contrary, any allegations received by way of anonymous letters or telephone calls will be taken seriously and investigated in an appropriate manner.

3.6 Senior management are responsible for dealing with any allegations of fraud and corruption that they receive and they will do so in a thorough, prompt, professional and impartial manner.

#### **4. Prevention of fraud, bribery and irregularity**

4.1 The management and financial systems of the training provider have been designed to incorporate appropriate controls for preventing fraud and bribery. These controls include Supervisory checks Management checks Appropriate organisational structures Complete, accurate and up to date records Physical security of assets/stocks Segregation of duties Clearly defined lines of reporting Regulations and associated procedure guides

4.2 The training provider prohibits employees and associated persons from offering, giving, soliciting or accepting any bribe in anyway, or to give, or to be perceived to have a financial or other advantage to any person. The training provider conducts its procurement processes with transparency and due diligence.

#### **5. Responsibility for Prevention**

5.1 All line managers are responsible for ensuring that an adequate system of internal control exists within their areas of responsibility and that the controls operate effectively. There is a need for all managers to assess the types of risk involved with the operations for which they are responsible, to review and test the control systems on a regular basis and to ensure that control regimes are being complied with.

5.2 The responsibility for the prevention and detection of fraud therefore rests with all staff.

5.3 The Training provider Accountant and the Principal, are able to offer advice and assistance on control issues. However, as a general rule, in establishing effective Internal Controls managers should be aware of the following good practice concepts: Avoidance of processing backlogs and consideration of control implications whenever a new system is being introduced

## **6. Staff**

6.1 The Training provider acknowledges that the recruitment and retention of high calibre staff is vital if it is to deliver quality services. The Training provider will take steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential staff. Written references and evidence of qualifications will always be obtained before offers of employment are confirmed.

6.2 Officers of the Training provider will be bound by any training provider wide codes of Conduct, codes issued by professional bodies of which they are members.

6.3 The Training provider's Staff Disciplinary Procedure is to be followed whenever staff members are suspected of committing a fraudulent or corru

6.4 The role of staff in the training provider's systems will be as laid down in procedures manuals, job descriptions and financial rules.

## **7. UK Versity Management**

7.1 The Training Provider Management team are required to operate within: Government Legislation Training Provider Financial Rules and Procedures

7.2 Members are required to provide the Principal with specified information concerning their direct or indirect pecuniary interests and to keep that information up to date.

## **8. Systems**

8.1 The training provider has in place Financial Rules and Procedures that give members and officer's clear instructions, or guidance as the case may be, as to carrying out the training provider's functions and responsibilities. These are displayed at induction.

8.2 The Internal Audit /Accountancy process incorporates a risk assessment approach to planning audits, which will assist in determining the frequency of audits and the particular areas to focus attention on. The risk assessment process is subject to an on-going review.

8.3 All the training provider's systems will incorporate efficient and effective controls which will include, as far as is possible, adequate separation of duties. The adequacy, appropriateness and effectiveness of internal controls will be independently monitored by the training provider's Internal Auditors as part of their programme of work. Any weaknesses identified in internal control will be reported to management whose duty it will be to ensure that corrective action is taken.

## **9. Detection and Investigation**

9.1 The training provider's systems all incorporate internal control features and are designed such that fraud should not be possible without collusion. Despite this frauds can be committed and agreed procedures can be disregarded.

9.2 Under the training provider's Financial Rules, training provider Management is required to notify the Principal immediately of any irregularity or suspected irregularity.

9.3 Depending upon the nature of any irregularity the Internal Audit section will work closely with management and other agencies, such as the Police, to ensure that all matters are investigated thoroughly and reported upon.

9.4 To enable a consistent approach to be applied to any investigation following the discovery of a fraud, the Internal Audit section will prepare a Fraud Response Plan which will set out the steps to be followed from the initial discovery of a fraud and cover the time up to and beyond the point at which the Staff Disciplinary Procedure is initiated.

9.5 The training provider's Disciplinary Procedure will be followed if the initial investigation indicates improper behaviour.

9.6 The training provider will involve the Police to prosecute offenders where fraudulent or corrupt acts are discovered. This will be a matter for the Principal and the Director of Finance to decide in consultation with the relevant Training provider Managers.

9.8 The training provider's Internal Auditors/Accountant will examine the training provider arrangements for the prevention, detection and investigation of fraud and corruption and will report accordingly.



## 10. Training

10.1 The training provider recognises the importance of training in the delivery of high quality services. The training provider supports the concept of fraud and bribery awareness training for managers and for staff involved in internal control systems to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

## 11. Conclusion

11.1 The training provider's systems, procedures, instructions and guidelines are designed to limit, as far as is practicable, acts of fraud, bribery and corruption. All such measures will be kept under constant review to ensure that they keep pace with developments in preventative and detection techniques regarding fraudulent or corrupt activity.

11.2 The training provider will maintain a continuous review of all its systems and procedures through the Accountant and Internal Auditors.

### Related Documents

- Fraud Response Plan.
- Code for the Disclosure of Matters of Public Interest (Whistle Blowing Policy.)
- Disciplinary Code,
- Staff Handbook,
- Financial Rules
- Financial Procedures.

**Approved by Board** ..... **[date]**

**To be reviewed** ..... **[date]**

**Signed** ..... **[Trustee]**

