

<b>Counter Fraud and Bribery Policy</b>		<b>Ref: VC0008</b>	
<b>Brief Description &amp; Purpose:</b>	<p>The Counter Fraud and Bribery Policy documents the University's approach preventing and mitigating the effects of Fraud and Bribery. It provides a consistent overarching structure to support the University's approach to safeguarding its staff, students, and wider community from fraudulent or corrupt activity, as set out in relevant legislation.</p> <p>The University strives to create and maintain an honest, open, and well-intentioned working environment where University staff and other stakeholders are confident to raise their concerns without fear of reprisal. This Policy outlines expectations for staff and third parties and gives guidance on how concerns should be raised, investigated, and resolved.</p>		
<b>Applicable to (list cohorts):</b>	<b>Staff:</b> All staff including Governors and co-opted Board Committee Members	<b>Students:</b> Not applicable	<b>Third Parties:</b> All parties working on behalf of the University
<b>Effective From:</b>	21 May 2012	<b>Last Review Date:</b>	February 2026
<b>Approval Authority:</b>	Finance and Resources Committee	<b>Approved:</b>	24 March 2026
<b>Executive Owner:</b>	Georgina Bailes	<b>Business Owner:</b>	Tessa Assadian Jack Taylor
<b>Next review date</b>	February 2028	<b>Publication External Y/N</b>	Y

## 1. Introduction

1.1 Fraud, Bribery and corruption divert money and management attention away from the University's core operations, and could threaten the University's reputation. The University is committed to high standards of ethical behaviour, acting with integrity, and upholding the law. Acts of Fraud, Bribery, and other corrupt behaviour will not be tolerated in any of the University's activities, at home or abroad, including where such activities are carried out by third parties acting on the University's behalf.

1.2 The University has a legal duty, under the Fraud Act 2006, the Bribery Act 2010, and the Economic Crime and Corporate Transparency Act 2023, to combat economic crime, and have reasonable procedures in place to prevent fraud committed by employees, agents, subsidiaries, or other associated persons.

1.3 The University will not tolerate Fraud, Bribery, or any other corrupt activity, carried out by its own staff or by third parties acting on behalf of the University. Where justified, disciplinary and/or legal action will be taken against any individual or group who perpetrates any act constituting Fraud against the University, and all necessary steps will be taken to recover any losses incurred.

1.4 This Policy, alongside its associated Procedures and guidance, outlines the University's approach to preventing, and mitigating the effects of, Fraud, Bribery, and corruption

## 2. Policy Detail

### 2.1 General Counter Fraud and Bribery Controls

2.1.1 The University will seek to prevent such activity by a variety of measures, including:

- maintaining a centralised University Fraud Risk Assessment
- maintaining local risk assessments or operational risks in line with the University's [Risk Management Policy](#), to ensure a proportionate response is made to activities and areas at risk of Fraud and Bribery;
- strong internal controls, to prevent and detect irregularities;
- strict recruitment and induction procedures;
- a clear Staff Code of Conduct;
- staff awareness and training; and
- learning from incidents by improving internal controls.

2.1.2 The University engages with all educational, research, or commercial partnerships under its Due Diligence Framework, and will have due regard to the risks of Fraud, Bribery, or corruption in entering into any agreement or arrangement with a third party. The University will encourage its staff, as well as its contractors and related parties, to report concerns and suspicious activity.

### 2.2 Fraud Risk Assessment

2.2.1 The University will develop, implement and maintain a centralised Fraud Risk Assessment to systematically identify, assess and manage Fraud risks across all areas of its operations. This assessment will be proportionate to the nature, scale and complexity of the University's activities and will be reviewed regularly to ensure it remains current and effective. The Fraud Risk Assessment will inform the design and operation of Fraud prevention, detection and response controls, and will be aligned with relevant legislative and regulatory requirements, including the Economic Crime and Corporate Transparency Act 2023 (ECCTA), as well as being aligned with other recognised good practice in counter-fraud governance.

### 2.3 Fraud Response Plan

2.3.1 The University will maintain a Fraud Response Plan, which is described in detail within the University's Counter Fraud and Bribery Procedure.

2.3.2 The purpose of the Fraud Response Plan is to define responsibilities, key actions, and reporting lines in the event of suspected Fraud, or other irregularity. The plan ensures that the University:

- assign responsibility for investigating the incident;
- keep relevant staff and Governors informed of the investigation and its outcome;
- prevent further loss and recover losses;
- establish and secure evidence necessary for criminal and disciplinary action;
- notify other bodies, where required, including the police and OfS; and
- learn lessons from the incident and implement measures to prevent a recurrence.

2.3.3 Upon notification and initial consideration of a concern and, wherever possible, within 24 hours, the Director of Governance and Secretary to the Board shall inform the Vice-Chancellor (and Chief Financial Officer, if the concern has not been raised via him/her), and shall consider whether the concern warrants the convening of the Fraud Response Group. If the Fraud Response Group is convened, the Group should be constituted within 2 working days and should include a minimum of 3 members. The Group will normally include, where practicable, the following staff, or deputies:

- Director of Governance and Secretary to the Board (Chair)
- Chief Financial Officer
- General Counsel
- Director of Finance, Control
- Director of Human Resources
- Risk Manager
- Internal Auditor (where necessary)
- Other management colleagues as appropriate

2.3.4 If a Group meeting is not feasible, the Director of Governance and Secretary to the Board shall consult members of the Fraud Response Group before determining action. If any of the officeholders named above hold direct management responsibility for the area under investigation, or are otherwise implicated in the suspected irregularity, their role may be taken by another appropriate senior officer.

2.3.5 In the event of a large-scale Fraud incident, the Director of Governance and Secretary to the Board may require the appointed Internal Auditor to carry out an independent investigation into the incident and the University's Fraud controls. The Director of Governance and Secretary to the Board, when appointing an Internal Auditor, will ensure that:

- Internal Audit's Fraud investigation staff are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings;
- Internal Audit's Fraud investigation staff are familiar with the University's disciplinary procedures, to ensure that evidence requirements will be met during any Fraud investigation;
- recommendations regarding police notification are given at a timely point in the investigation;
- advice is provided, in consultation with the University's General Counsel, as to whether there is a need for other staff to be trained in the evidence rules for interviews under the Criminal Procedure and Investigations Act and, as necessary, the Police and Criminal Evidence Act ("PACE").

## 2.4 Internal Reporting

2.4.1 Suspicion of Fraud or irregularity may arise through a range of means, including the day-to-day operation of University procedures, and planned internal or external audit work. All actual or suspected instances of irregularity relating to the scope of this Policy should be reported without delay.

2.4.2 Colleagues who raise genuine concerns about possible non-compliance will not be dismissed, demoted, or otherwise suffer a detriment for raising those concerns. Staff should be aware that disciplinary action may be taken against them if it becomes clear that they had knowledge that an act of Fraud, Bribery, or corruption had taken place but had failed to report it. Please note that concerns relating to money laundering should follow the procedure described in the [Anti-Money Laundering, Terrorist Financing, and Sanctions Policy](#).

2.4.3 In the first instance, employees should notify their Line Manager and/or Principal Budget Holder, as soon as possible, of any financial irregularities, or of any matters which may give rise to suspicion of corrupt activity within their areas of responsibility. Concerns should normally be communicated in writing but may be made orally in exceptional circumstances.

2.4.4 The report should provide:

- a brief description of the alleged irregularity,
- the loss (or potential loss) involved,
- the individual(s) possibly involved; and
- any evidence supporting the concern.

2.4.5 The Line Manager/Principal Budget Holder should make an initial assessment of the concern by considering the evidence provided, the credibility of the source, and any other linked information. As soon as possible, and certainly within 3 days, they should notify the Director of Governance and Secretary to the Board. If reporting via the Line Manager or Principal Budget Holder is considered inappropriate (e.g. if the concern relates to them), or their response is considered unsatisfactory, then a report may be made directly to the Director of Governance and Secretary to the Board. The concern will then be treated under the University's Public Interest Disclosure Policy.

2.4.6 Where necessary, the Director of Governance and Secretary to the Board will notify the Chair of the Audit Committee of any significant event and, when required (as defined in the University's Reportable Incidents Policy) submit a report to an Audit Committee meeting.

## 2.5 External Reporting

2.5.1 Following the discovery of a significant case of Fraud or Bribery, as defined by the OfS in its Reportable Events Guidance, the Director of Governance and Secretary to the Board may also need to notify a number of additional external bodies, as detailed in the Counter Fraud and Bribery Procedure. These bodies may include, but are not limited to, the OfS, the Police, and Action Fraud.

## 2.6 Disciplinary Action

2.6.1 The University will follow disciplinary procedures against any member of staff who has committed fraud, bribery or corruption which may result in dismissal. All proven incidents of Fraud, Bribery, and corruption will be reported to the police for possible prosecution. In addition to any criminal prosecution brought by the police, the University may instigate civil legal proceedings. Any request for a reference for a member of staff who has been disciplined or prosecuted for Fraud shall in all cases be referred to the Director of Human Resources.

2.6.2 It can be more difficult to assess and investigate anonymous allegations. For this reason, anonymous reporting is discouraged but, in exceptional circumstances and where supported by evidence, it may form the basis of an investigation. If an allegation is determined to have been made frivolously, in bad faith, maliciously, for personal gain, or for revenge, disciplinary action may be taken against the person making such an allegation.

### 3. Key Roles and Responsibilities

<b>Role</b>	<b>Responsibility</b>
Chief Financial Officer	Ensuring strong internal financial controls across the University including the implementation and maintenance of Fraud risk assessments and associated internal controls. Member of Fraud Response Group.
Director of Governance and Secretary to the Board	Respond to reports of suspected Fraud, Bribery and corrupt activities and for initiating the Fraud Response Plan, including the commissioning of any Internal Audit investigations. Co-ordinate the University response to actual or suspected incidents under the scope of the Policy. Chair of Fraud Response Group. Provide relevant information to appropriate groups as listed in the Policy.
General Counsel	Member of Fraud Response Group, conduct legal proceedings as required.
Director of Finance, Control	Member of Fraud Response Group.
Internal Auditor	Member of Fraud Response Group.
Risk Manager	Member of Fraud Response Group.
Director of Human Resources	Member of Fraud Response Group, consult on HR considerations as listed in the Policy.
Chief Information Officer	Consult on IT considerations as listed in the Policy.
Head of Security, Mail and Transport	Consult on security considerations as listed in the Policy.
All University staff, contractors and third parties	<p>To discharge duties in accordance with their employment or contractual obligations and with due regard to University policies and procedures;</p> <p>To undertake all training associated with this Policy;</p> <p>To avoid all activities which are fraudulent or corrupt including bribery, e.g. acting dishonestly to cause a loss to the University or others or to make a gain for themselves and/or parties known to them offering (including promising to offer), requesting or receiving (including promising to receive) a bribe at any time; the payment of facilitation payments; or abusing their position.</p> <p>To remain vigilant and report to the appropriate person concerns related to suspected Fraud, Bribery or other corrupt behaviour.</p> <p>To co-operate fully with any internal or external investigations carried out into reported concerns.</p> <p>To maintain confidentiality about any suspected or actual incidents involving the University.</p>

#### 4. Definitions

**Fraud** – A broad term used to describe a number of activities including embezzlement, false accounting, misappropriation, bribery, corruption, deception, and collusion. In general, fraud involves deception to dishonestly make a personal gain and/or create a loss for another party.

Until the introduction of the Fraud Act 2006 there was no precise legal definition of 'fraud' and this Act defines three classes of fraud:

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of position

In all three classes of fraud, the Fraud Act requires that for an offence to have occurred, the person must have acted dishonestly, and that they have acted with the intent of making gain for themselves or anyone else, or inflicting loss (or risk of loss) on another.

Under the Economic Crime and Corporate Transparency Act 2023, the following offences are also included:

- Participation in a fraudulent business (section 9, Fraud Act 2006)
- Obtaining services dishonestly (section 11 Fraud Act 2006)
- Cheating the public revenue (common law)
- False accounting (section 17 Theft Act 1968)
- False statements by company directors (section 19 Theft Act 1968)
- Fraudulent trading (section 993 Companies Act 2006)

Examples of fraud under these definitions are shown at Appendix A.

**Bribery** – Bribery is a financial or other advantage offered as an inducement to another to persuade them to carry out their functions improperly.

The UK Bribery Act 2010 came into force on 1 July 2011 and sets out new offences relating to:

- making a bribe
- requesting or accepting a bribe
- bribing foreign public officials (wherever that takes place)

There is also a corporate offence of "failing to prevent bribery". The University must have "adequate procedures" in place to avoid being convicted of this offence. Under the Bribery Act, it is a criminal offence to give or receive (or promise to give or receive) a bribe anywhere in the world.

Bribes usually take the form of improper payments or personal "commissions". They can, however, take on many different shapes and forms, such as gift cards, gifts, entertainment and shopping trips, payment of travel and other expenses, secret rebates, or charitable or political donations.

Facilitation payments, which are common in some countries, are also outlawed under the Bribery Act. These payments secure or expedite routine or necessary Government action by a public official. A facilitation payment includes a payment to a public official to do their job properly as well as payment to do their job improperly.

The University is accountable for the actions of any third parties who work on behalf of the University, e.g. international agents, contractors. Under the Bribery Act, these third parties are known as "associated persons".

Factors known to increase the risk of bribery are:

- The use of sub-contractors
- The working practices adopted in certain countries
- Working with industrial sectors that are known to present increased bribery risks e.g. pharmaceutical and construction sectors.

Examples of situations involving bribery are shown at Appendix A.

## 5. Related Policies, Procedures and Other Resources

- [Anti-Money Laundering, Terrorist Financing, and Sanctions Policy](#)
- [Public Interest Disclosure Policy](#)
- [Financial Regulations](#)
- [General Expenses Policy](#)
- [Gifts and Hospitality Policy](#)
- [Disclosure and Management of Conflict of Interests Policy](#)
- [Reportable Incidents Policy](#)
- [Staff Code of Conduct](#)
- University Disciplinary Procedures

## 6. Version

Version No.	Reviewer	Date	Changes
1.2	Chris Reily/ Susan O'Donn	4 December 2013	Revised role titles
1.3	Richard Elliott	10 October 2022	Policy format change, links added, nomenclature and rol Updates
1.4	Clare Stogden	8 November 2024	Updates to role titles
1.5	Jack Taylor	26 March 2026	Change to template and structure, including transfer procedural elements to the Counter Fraud and Bribery Procedure; updated roles, responsibilities, definitions; updated reference to new legislation; redrafted and updated Fraud Response Plan; reference to Fraud Risk Assessment

## Appendix A – Examples of Fraud and Bribery

<b>Fraud</b>
Deliberate personal gain/benefit as a result of misuse of University research funds
Falsifying financial statements
Embezzlement, taking money which one has been entrusted with on behalf of another party
Illegal diversion of funds e.g. receiving cash and not recording its receipt
Tax evasion, major counterfeiting rings, 'advance fee' frauds;
Submitting false qualifications, professional registrations and/or references to obtain employment
Failing to declare criminal convictions e.g. under the Rehabilitation of Offenders Act 1974
Falsifying expense claims e.g. excessive expenses or expenses which are not reflective of actual activities or were never wholly incurred
Falsely claiming to be off sick
Falsifying time records and claiming for hours not worked (e.g. overtime)
Completing private work during University time
Falsifying records to steal University property
Corporate identity fraud, e.g. using the University's logo or letterhead for personal reasons and/or to imply the University has sanctioned the content of the document or that the document is sent for and on behalf of the University.

<b>Bribery</b>
Payment of a facilitation payment e.g. at international border points (NB: unless personal safety is at risk)
Alteration of academic outcomes or awards in return for an inducement
Alteration of the outputs or findings of work undertaken (e.g. research or consultancy work) in return for an inducement
Alteration, including destruction, of any documentation or records in return for an inducement
Accepting gifts and/or hospitality from current or potential suppliers of goods/services during procurement exercises. This could be an attempt to influence the University's actions during the process and should be refused.
Accepting excessive levels of gifts or hospitality knowing that it is intended to influence the outcome of a decision or other outcome.

## Counter Fraud and Bribery Procedure

This procedure sits under the Counter Fraud and Bribery Policy.

<b>Brief Description &amp; Purpose:</b>	The purpose of this procedure is to provide detail on how to apply the Counter Fraud and Bribery Policy, including when to refer to other related policies and procedures and how to report breaches of the policy.		
<b>Applicable to (list cohorts):</b>	<b>Staff:</b> All staff including Governors and co-opted Board Committee Members	<b>Students:</b> Not applicable	<b>Third Parties:</b> All parties working on behalf of the University
<b>Effective From:</b>	24 March 2026	<b>Last reviewed date:</b>	February 2026
<b>Executive Owner:</b>	Georgina Bailes	<b>Next review date:</b>	March 2028
<b>Business Owner:</b>	Tessa Assadian Jack Taylor	<b>Publication External Y/N</b>	Y
<b>Contact for queries:</b>	Jack Taylor		

### 1. Introduction

1.1 These procedures apply to all staff, governors, students and third parties acting on behalf of the University.

1.2 All University staff and third parties acting on the University's behalf are expected to:

- undertake all training associated with this Policy;
- avoid all activities which are fraudulent or corrupt including bribery, e.g. acting dishonestly to cause a loss to the University or others or to make a gain for themselves and/or parties known to them; offering (including promising to offer), requesting or receiving (including promising to receive) a bribe at any time; the payment of facilitation payments; or abusing their position;
- follow the University's guidance around the offer and acceptance of gifts and hospitality, as outlined in the University's [Gifts and Hospitality Policy](#);
- disclose any interests or external activities as required by the University's [Public Interest Disclosure Policy](#);
- remain vigilant and report to the appropriate person concerns related to suspected fraud, bribery or other corrupt behaviour;
- co-operate fully with any internal or external investigations carried out into reported concerns;
- maintain confidentiality about any suspected or actual incidents involving the University.

## 2. Procedure Detail

### 2.1 Fraud Response Plan – Initial Steps and Investigation

2.1.1 The purpose of the Fraud Response Plan is to define responsibilities, key actions, and reporting lines in the event of suspected Fraud, or other irregularity. It ensures that the University:

- assign responsibility for investigating the incident;
- keep relevant staff and Governors informed of the investigation and its outcome;
- prevent further loss and recover losses;
- establish and secure evidence necessary for criminal and disciplinary action;
- notify other bodies, where required, including the police and OfS; and
- learn lessons from the incident and implement measures to prevent a recurrence.

2.1.2 Upon notification and initial consideration of a concern and, wherever possible, within 24 hours, the Director of Governance and Secretary to the Board shall inform the Vice-Chancellor (and Chief Financial Officer, if the concern has not been raised via him/her), and shall consider whether the concern warrants the convening of the Fraud Response Group. If the Fraud Response Group is convened, the Group should be constituted within 48 hours and should include a minimum of 3 members. The Group will normally include, where practicable, the following staff, or deputies:

- Director of Governance and Secretary to the Board (Chair)
- Chief Financial Officer
- General Counsel
- Director of Finance, Control
- Director of Human Resources
- Risk Manager
- Internal Auditor (where necessary)
- Other management colleagues as appropriate

2.1.3 If a Group meeting is not feasible, the Director of Governance and Secretary to the Board shall consult members of the Fraud Response Group before determining action. If any of the officeholders named above hold direct management responsibility for the area under investigation, or are otherwise implicated in the suspected irregularity, their role may be taken by another appropriate senior officer.

2.1.4 In the event of a large-scale Fraud incident, the Director of Governance and Secretary to the Board may require the appointed Internal Auditor to carry out an independent investigation into the incident and the University's Fraud controls. The Director of Governance and Secretary to the Board, when appointing an Internal Auditor, will ensure that:

- Internal Audit's Fraud investigation staff are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings;
- Internal Audit's Fraud investigation staff are familiar with the University's disciplinary procedures, to ensure that evidence requirements will be met during any Fraud investigation;
- recommendations regarding police notification are given at a timely point in the investigation;

- advice is provided, in consultation with the University's General Counsel, as to whether there is a need for other staff to be trained in the evidence rules for interviews under the Criminal Procedure and Investigations Act and, as necessary, the Police and Criminal Evidence Act ("PACE").

2.1.5 Investigations into suspected Fraud, Bribery, and corruption will be carried out in a fair and impartial way. This may involve an investigation led by the University's Internal Auditors, taking account of appropriate professional practice and any relevant guidance issued by the OfS, the Charity Commission or any other relevant regulatory body. In these scenarios, Internal Audit will report progress with the investigation to the Director of Governance and Secretary to the Board, who shall advise the Fraud Response Group. Progress with the investigation will be reported to the Chair of the Audit Committee and, as required, to the full Audit Committee and the Board of Governors.

2.1.6 Where any investigation is carried out internally, only senior management involved with the fraud response will conduct investigations into Fraud, Bribery, or corruption, in conjunction with the Internal Auditors or any other relevant external bodies, to ensure evidence is obtained and secured in the correct manner.

2.1.7 Where there has been a material loss, the recovery of those funds will be prioritised. The Director of Governance and Secretary to the Board will ensure that any amount of loss is quantified, and that restitution of misappropriated assets is sought. Where the loss is substantial, legal advice shall be obtained without delay about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice shall also be obtained about prospects for recovering losses through the civil court, in the event that the perpetrator refuses repayment. The University will normally expect to recover all costs in addition to losses.

## 2.2 Fraud Response Plan – Employee Involvement

2.2.1 Where an employee has been involved in a suspected or confirmed incident, it is likely that internal disciplinary measures will need to be undertaken. The Director of Human Resources will participate in the Fraud Response Group and will assist the Group to decide whether staff suspension is required during the investigation under the University's disciplinary procedure. Individuals suspected of Fraud, Bribery, or corruption may be suspended immediately (on full pay) pending a full investigation.

2.2.2 In some cases it may also be necessary to suspend other staff (on full pay) in order to conduct a proper investigation. The suspension of a member of staff does not constitute a finding of misconduct against him or her. Any staff suspended as a result of suspected Bribery or Fraud will be informed of the reason for the suspension.

2.2.3 In such circumstances, the suspect(s) should be approached unannounced, and 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 and keys to premises, offices and furniture should be returned. The Head of Security, Mail and Transport and the Chief Information Officer shall be consulted on the best means of restricting access to the University and its IT facilities, while suspects remain suspended.

2.2.4 During the period of any suspension the suspended member of staff will not be permitted to return to the premises, to make contact with staff or witnesses, or to act on behalf of the University, unless given express permission to do so by the Director of Human Resources. Any infringement of this requirement may be treated as a disciplinary offence. The University will follow disciplinary procedures against any member of staff who has committed Fraud, Bribery,

or corruption which may result in dismissal.

## 2.3 Fraud Response Plan – Conclusion of Investigation

2.3.1 On completion of the investigation, a written report will be produced for the Fraud Response Group. The report will include the following:

- a conclusion as to whether the reported concern(s) has any substance;
- the nature and extent of the Fraud or irregularity;
- its impact, financial and otherwise, upon the University;
- who was involved (including those staff and/or management whose failure to exercise appropriate supervision or control may have contributed to the Fraud);
- internal control weaknesses which may have allowed the irregularity to occur; and
- recommendations regarding actions required to prevent a recurrence.

2.3.2 Once approved, the Director of Governance and Secretary to the Board will forward the report to the Vice-Chancellor, together with any further recommendations made by the Group. Where allegations of Fraud, Bribery, or corruption have been upheld, the principal findings and conclusions of the Fraud Response Group should also include:

- a recommendation regarding legal action through criminal or civil law channels; and
- a recommendation regarding disciplinary action.

2.3.3 Any legal proceedings or other related actions will be conducted or directed by the General Counsel. Any disciplinary action taken will be in accordance with University's disciplinary procedures.

## 2.4 Fraud Response Plan – Wider Notification Requirements

2.4.1 Where necessary, the Director of Governance and Secretary to the Board will notify the Chair of the Audit Committee of any significant event and, when required (as defined in the University's Regulatory Reportable Incidents Report) submit a report to an Audit Committee meeting.

2.4.2 The Director of Governance and Secretary to the Board will ensure that the University complies with the OfS requirement for the Vice-Chancellor to notify OfS of any theft, fraud, loss of charity assets or other irregularity where:

- the sums of money involved are, or potentially are, in excess of £25,000; or
- the particulars of the fraud, theft, loss of charity assets or other irregularity may reveal a systemic weakness of concern beyond the institution, or are novel, unusual or complex; or
- there is likely to be public interest because of the nature of the fraud, theft, loss of charity assets or other irregularity, or the people involved.

2.4.3 Following investigation, the Fraud Response Group will consider the possibility of criminal proceedings, taking advice from the Police as required. The Director of Governance and Secretary to the Board (or in their absence, the Risk Manager) is authorised to report such incidents to the Police and will ensure feedback is provided to the Fraud Response Group regarding any Police action. The Fraud Response Group will also come to a determination on the reporting requirements to other associated external bodies, including the National Crime

Agency and Action Fraud.

2.4.4 The Director of Governance and Secretary to the Board will ensure that relevant information is provided to insurers as required.

2.4.5 The Fraud Response Group will also consider reporting requirements to other relevant external bodies or regulators, such as the Student Loans Company or the Home Office.

## 2.5 Fraud Response Plan – Record Keeping

2.5.1 The Director of Governance and Secretary to the Board will keep a separate register of all reported concerns, including concerns relating to Fraud, Bribery, and corruption. The register will include reference to any associated investigations and outcomes and will be kept for at least six years.

## 3 Related Procedures, Guidance, and Other Resources

- [Anti-Money Laundering, Terrorist Financing, and Sanctions Policy](#)
- [Public Interest Disclosure Policy](#)
- [Financial Regulations](#)
- [General Expenses Policy](#)
- [Gifts and Hospitality Policy](#)
- [Disclosure and Management of Conflict of Interests Policy](#)
- [Reportable Incidents Policy](#)
- [Staff Code of Conduct](#)
- University Disciplinary Procedures

## 4 Version

Version No.	Reviewer	Date	Changes
1.0	Jack Taylor	24/03/2026	First Version