Canterbury Christ Church University

Fraud and Bribery Response Plan

Approved by:	Effective date:	Next review:
Finance and Resources Committee	3 June 2026	As part of annual review of Financial Regulations

Regulation

The Fraud and Bribery Response Plan is an annex of the Financial Regulations.

Who needs to know about the regulation?

Compliance with the financial regulations is compulsory for all staff connected with the University. A member of staff who fails to comply with the financial regulations may be subject to disciplinary action under the University's disciplinary policy. Any such breach will be notified to the Governing Body through the Audit Committee.

Purpose of the regulation

This document sets out the University's financial regulations. It translates into practical guidance the University's broad policies relating to financial control. This document was approved by the Finance and Resources Committee on 4 June 2026. It applies to the University and all of its subsidiary undertakings.

Any staff requiring support understanding the content of the financial regulations and supporting financial procedures should contact the Finance Department.

These financial regulations are subordinate to the University's articles of government and to any restrictions contained within the University's financial memorandum with the OfS and the audit code of practice.

The purpose of these financial regulations is to provide control over the totality of the University's resources and provide management with assurances that the resources are being properly applied for the achievement of the University's strategic plan and business objectives on a sustainable basis, including:

- maintaining financial sustainability
- achieving value for money
- fulfilling its responsibility for the provision of effective financial controls over the use of public funds
- ensuring that the University complies with all relevant legislation
- safeguarding the assets of the University

The Finance and Resources Committee is responsible for maintaining a continuous review of the financial regulations, through the Director of Finance, and advising the Governing Body of any additions or changes necessary.

The University's detailed financial procedures set out precisely how these regulations will be implemented and are published and accessible to all staff on the University's website.

Contacts

The University Finance Department is responsible for the Financial Regulations.

Canterbury Christ Church University

Fraud and Bribery Response Plan

Purpose and Scope

1. Management and staff are likely to have little experience in dealing with fraud or bribery and, when suspected cases arise, may be unsure of the appropriate action to take. The purpose of the Fraud and Bribery Response Plan ('the Plan') is to document the procedures in the event of reported or suspected fraud, bribery or irregularity, together with defining authority levels, responsibilities for action, and reporting lines. The objective is to safeguard the proper use of the University's finances and resources, including those of its subsidiary companies, and the University's reputation probity in the conduct of its business by its staff and those acting on behalf of the University

2. There is an expectation by the Office for Students (OfS) that each higher education institution has an established Plan. To this end, the Plan is based on the specimen provided by the OfS, amended to take account of the Bribery Act 2010. The reason for establishing this Plan is so the University is able to respond appropriately if the need arises; it is not a reflection on the probity of any member of the University.

3. The use of the Plan should enable the University to:

- establish lines of communication with the police
- prevent further loss or perpetration of the offending behaviour
- establish and secure evidence necessary for criminal and disciplinary action
- assign responsibility for investigating the incident
- establish circumstances in which external specialists should be involved
- notify the OfS and the Charity Commission, if the circumstances are covered by the mandatory requirements of these regulatory bodies
- keep relevant personnel suitably informed about the incident and the University's response
- recover any losses
- punish the culprits
- deal with requests for references for employees disciplined or prosecuted for fraud or bribery
- review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud or bribery

4. The procedures set out in this Plan apply to members of the Governing Body, all members of staff employed by the University, temporary members of staff, agents, intermediaries, contractors and students. These procedures also cover incidents that involve the alleged misuse of information or actions that impair the integrity of the assessment process arising from bribery and other corrupt practices.

5. This Plan does not extend to Canterbury Christ Church University Students' Union, as separate arrangements govern the investigation by that body of any actual or suspected fraud or bribery.

6. The University's designated officers for fraud investigations is the Director of Finance and for bribery investigations the designated officer is the University Solicitor. Where there are any potential conflicts the responsibility of designated officer passes to the Vice Chancellor or Pro Chancellor.

7. For plan investigations the internal client is normally the University acting through the Governing Body and Audit Committee. This will be recorded in the case file. A central register will be maintained by the Director of Finance and University Solicitor, with regular reporting to the Audit Committee.

8. Responsibility for oversight of Fraud and Bribery Response Plan is maintained by the Fraud Response Group, consisting of the:

   Director of Finance
   Chief People Officer
   University Solicitor
   Deputy Director of Finance

   The Fraud Response Group will also become the Incident Reporting Group, appointing investigating officers, allocating resources, providing training and reviewing cases as and when required.

Principles for Investigations

9. All fraud and bribery investigations must be:

- independent and free from conflicts of interest;
- fair to all parties, including the complainants, witnesses, subjects and investigating officers. This is based on respect for procedural rights, representation and protection from detriment, as determined by the HR Disciplinary and whistleblowing policies and procedures;
- clear about internal client, purpose and scope;
- appropriately resourced and supported by timely legal advice, including privilege considerations; and
- documented to evidential standards.

This will be supported with training for members of the Incident Report Group and Investigating Officers.

Initiating action

10. Suspicion of fraud, bribery or other irregularity may be captured through a number of means, including the following:

- the operation of proper procedures
- the requirement on all personnel to report fraud, bribery or irregularity
- the public interest disclosure procedure ('whistle-blowing')
- planned audit work

Notification of suspected fraud or bribery

11. All actual or suspected incidents are reportable immediately to the Director of Finance or, in the case of bribery, the University Solicitor, who will become the Investigating Officer. There are special arrangements for the Director of Finance, the Deputy Director of Finance and members of the Governing Body, which are set out below.

12. The Investigating Officer will determine whether to investigate a suspected incident under the University's Disciplinary Procedure or this Plan. Normally, the Investigating Officer will determine that an investigation will take place under the University's Disciplinary Procedure for 'minor' infringements, and the Plan will be used for 'major' suspected wrongdoing.

Initial Triage and Route Selection

13. Upon receipt of any report or indication of suspected fraud, bribery or related economic crime, the Director of Finance (for fraud) or University Solicitor (for bribery), or their nominated alternative where they are conflicted, will carry out an initial triage of the concern. Triage is the structured assessment of the concern to determine the appropriate response route, the level of formality, and the degree of independence required. In conducting triage, the following non-exhaustive factors will be considered:

    • the estimated financial value of the suspected fraud or bribery and the potential wider impact on the University’s operations, students, staff or partners;

    • whether the conduct appears to have been intended, or is capable to benefit the University or its clients, partners or subsidiaries, as well as to benefit individuals;

    • whether the concern involves, or may involve, a member of the Governing Body, the Vice-Chancellor, a senior manager (including Deans and Directors), or staff in key control functions such as Finance, Procurement, Human Resources, Legal or Internal Audit;

    • whether the concern suggests collusion, repeated or systemic weaknesses, or failures in key processes or projects;

    • whether the concern may give rise to notification obligations to regulators or funders (including the Office for Students and the Charity Commission) or to a realistic prospect of criminal investigation by law-enforcement authorities; and

    • any other factor identified in the University’s fraud and bribery risk assessment or risk registers as warranting escalation.

14. Any allegation which indicates a realistic possibility of corporate criminal liability under the Economic Crime and Corporate Transparency Act 2023, including the failure-to-prevent fraud offence or attribution through the acts of a senior manager, will be treated as a matter to be investigated under this Plan and/or to be the subject of immediate external legal advice.

15. Where, following triage, the matter is assessed as low value, localised, and not indicative of systemic weakness, senior-manager involvement or corporate criminal liability, the Director of Finance or University Solicitor may determine that it is appropriate for the matter to be addressed solely under

the University's Disciplinary Procedure. The reasons for this decision will be recorded in the investigation decision record.

16. An **Investigation Decision Record** will be completed for every concern received. This will summarise the nature of the concern and how it arose, the triage factors considered, the chosen route (Disciplinary Procedure and/or this Plan), whether any external notifications are required, the proposed level of independence (internal or external investigators) and the identification of the internal client for the investigation. The Investigation Decision Record will be retained in a 'secure investigations' register maintained by the Director of Finance and University Solicitor. This will be referenced in reports to the Audit Committee.

17. The Investigation Decision Record will contain the following as a minimum:

    - The name of the designated officer
    - The trigger and a brief description
    - The initial risk assessment, including the value, nature, potential benefit to CCCU/clients, senior management involvement.
    - Chosen Route – Disciplinary or Plan, stating reasons for the choice of route
    - Identification of internal client
    - Intended scope
    - Assessment of independence
    - Decision captured on choice of internal or external investigators
    - Determination on whether external legal advice is sought

18. Information gathered during triage will inform and update the University's fraud and bribery risk assessment and refine preventive and detective controls.

19. If the investigation of an incident is to take place under the Plan, after completing the Investigation Decision Record, the Investigating Officer will decide on the initial response and take such steps as are necessary to:

    - Establish and secure evidence
    - Notify the necessary individuals, committees, and outside authorities
    - Recover any loss (in the case of fraud)
    - Prevent further loss(in the case of fraud)
    - Prevent any further risk of bribery

External Investigation decision

20. The Investigating Officer will consider the following factors relating to the case in reaching a decision as to whether to complete an external investigation or make use of close external legal supervision:

- allegations involving senior managers, governors or key control functions;
- potential corporate liability under ECCTA s.196 or failure-to-prevent fraud;
- high-value, novel, complex or multi-jurisdictional cases;
- repeated or systemic issues in a function responsible for controls; and
- significant reputational or regulatory risk (OfS, Charity Commission, SFO).

External Investigations

21. If factors relating to the case determine that an external investigation is required the Investigating Officer will take forward the engagement of external investigators, such as the use of the internal or external auditors to lead the investigation. If close external legal supervision is required the Investigating Officer will engage an independent professional to support the investigation.

Internal Investigations

22. Measures will be put in place to ensure that internal investigations are independent. The Incident Report Group (IRG) will be established to support the Investigating Officer drawn from the following:

- The Director of Finance (when not the Investigating Officer)
- University Solicitor (when not the Investigating Officer)
- Deputy Director of Finance
- Chief People Officer

23. The Director of Finance will determine how the Incident Response Group (IRG) will operate. This includes individual consultation as well as face-to-face meetings of all members of the group. As part of the case report the Investigating Officer will capture the following information:

    - a documented conflict-of-interest review for the proposed Investigating Officer, IRG membership and any internal investigators for each case;
    - alternative leadership or external appointment where conflicts exist or may reasonably be perceived; and
    - enhanced independence safeguards put in place for cases involving senior managers, governors or control functions. This might lead to a decision to instigate an external review.
    - document the University Solicitor's Solicitor Regulation Authority (SRA) obligations on independence where legal supervision is required.

24. To ensure speedy action, the Director of Finance may consult members of the IRG individually. The IRG will advise the Director of Finance on the necessary measures to enable the formulation of a plan of action. This will normally include an investigation, led by an Investigating Officer.

25. The decision to initiate an investigation shall constitute sufficient authority to any person, authorised by the Director of Finance to conduct, in whole or in part, an investigation for this purpose.

Initial Reporting

26. Where the risks are significant and where cases may involve students, the Director of Finance will inform, at an early stage the Vice-Chancellor, the University Solicitor and the Deputy Vice Chancellor.

27. The Insurance Officer will be notified at an early stage, to ensure the prompt reporting of matters to the insurers.

Notification of suspected incidents involving the Director of Finance, the Deputy Director of Finance, the Chief People Officer or the University Solicitor

28. All actual or suspected incidents that concern the Director of Finance, the Deputy Director of Finance, the Chief People Officer or the University Solicitor are reportable immediately to the Vice-Chancellor. In allegations that concern the Director of Finance, the Deputy Director of Finance, the Chief People Officer or the University Solicitor the investigation will be led by the Vice-Chancellor, following the procedures outlined above. In all such cases, the internal auditors will be informed immediately and commissioned to carry out the investigation into the allegations.

Notification of suspected incidents involving the Vice-Chancellor

29. All actual or suspected incidents that concern the Vice-Chancellor are reportable immediately to the Pro-Chancellor (Chair of the Governing Body) and to the Clerk to the Governing Body/University Solicitor. In allegations that concern the Vice-Chancellor, the investigation will be led by the Pro-Chancellor (Chair of the Governing Body) or Deputy Pro-Chancellor (Vice Chair of the Governing Body). The internal auditors will be commissioned to carry out any investigation into the allegations concerning the Vice-Chancellor.

Notification of suspected incident involving a member of the Governing Body

30. All actual or suspected incidents that concern a member of the Governing Body (other than the Pro-Chancellor) are reportable immediately to the Pro-Chancellor (Chair of the Board of Governors) and to the Clerk to the Governing Body. In allegations that concern a member of the Governing Body, the investigation will be led by the Pro-Chancellor (Chair of the Governing Body).

Notification of suspected fraud involving the Chair of the Governing Body

31. All actual or suspected incidents that concern the Pro-Chancellor (Chair of the Governing Body) are reportable immediately to the Vice-Chancellor and to the Clerk to the Governing Body. In allegations that concern the Pro-Chancellor (Chair of the Governing Body), the investigation will be led by a Deputy Pro-Chancellor (Vice Chair of the Governing Body) and the Clerk to the Governing Body.

The internal auditors will be commissioned to carry out any investigation into the allegations concerning the Pro-Chancellor.

Prevention of further loss

32. Where initial investigation provides reasonable grounds for suspecting an individual, or a group of individuals, of fraud, the Director of Finance will decide how to prevent further loss, taking advice from the Incident Response Group. This may include the suspension, with or without pay, of those members of staff under suspicion, in accordance with University procedures. Where appropriate, it may be necessary to take similar action in the case of students, contractors or temporary members of staff. It may be necessary to plan the timing of suspension to prevent the suspects from destroying or removing evidence that may be required to support disciplinary or criminal action.

33. If a culprit is aware that an investigation is in progress, there may be an attempt to frustrate disciplinary or legal action by destroying or removing evidence. Therefore, it is vital to approach unannounced the suspect(s), who should be kept under supervision at all times before leaving the University's premises. The suspect(s) may collect personal property under supervision, but should not be able to remove any property belonging to the University. The suspect(s) will be asked to return any security passes and keys to premises, offices and furniture. The University Solicitor will supervise this process.

34. The University Solicitor will advise, through seeking advice, on the best means of denying access to the University, while suspects remain suspended, for example by changing locks and informing the security staff not to admit the individuals to any part of the premises. Similarly, the Chief Information Officer is to arrange for the immediate withdrawal of access permissions to the University's computer systems. This is to include cancellation of all passwords to University systems.

35. The Director of Finance shall consider whether it is necessary to investigate systems other than that which has given rise to suspicion, through which the suspect(s) may have had opportunities to misappropriate the University's assets.

Establishing and securing evidence

36. The major objectives in any fraud investigation will be the punishment of the perpetrators, and acting as a deterrent. The University will follow the disciplinary procedures against any member of staff who has committed fraud.

37. The University will normally pursue the prosecution of any such individual. Prosecution is a particularly effective deterrent because of the risk of a custodial sentence and a criminal record. However, the threat of prosecution only deters if the threat is real. Therefore, each case arising will normally result in reference to the police, irrespective of the status of the individual.

38. The Director of Finance will:

- maintain familiarity with the University's disciplinary procedures, to ensure that evidence requirements will be met during any fraud investigation

- following consultation with the Vice-Chancellor, or in the absence of the Vice-Chancellor, the Deputy Vice-Chancellor or other designated member of the Senior Management Team acting for the Vice-Chancellor, establish and maintain contact with the police or other government enforcement agency
- ensure that staff involved in investigations are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings.

39. To be admissible in court, interviews with suspects must be conducted under rules defined in the Police and Criminal Evidence Act 1984. Interviews should normally be conducted by police officers or with their advice. The Investigating Officer will establish whether there is a need for staff involved, or likely to be involved, with investigation to be trained in the evidence rules for interviews under the Police and Criminal Evidence Act 1984.

Notifying the OfS and the Charity Commission

40. The circumstances in which the University must inform the OfS about actual or suspected frauds are set out in the OfS Terms and conditions of funding for higher education institutions. These are where this is any serious weakness, significant fraud or major accounting breakdown.

41. The reporting of actual or suspected fraud is defined by the Charity Commission in the commission's tool kit, available on the '.Gov.UK' website. The definition of a significant fraud is in line with the OfS requirements.

42. A serious weakness includes one that has resulted in an attempted, suspected, or actual significant fraud or irregularity. Significant fraud is usually where one or more of the following apply:

    a. The sums of money involved are, or potentially are, in excess of £25,000.
    b. The particulars of the fraud are novel, unusual or complex.
    c. There is likely to be public interest because of the nature of the fraud or the people involved.

43. The Vice-Chancellor is responsible for informing the OfS and the Charity Commission of any such incidents. The Clerk to the Governing Body will inform the OfS and Charity Commission in any case involving the Vice-Chancellor.

44. In all cases where the OfS and Charity Commission is informed of any fraud, the internal auditors will receive notification at the same time.

Recovery of losses

45. Recovering losses is a major objective of any fraud investigation. The Director of Finance shall ensure that, in all fraud investigations, there is quantification of the amount of any loss. The University will seek the repayment of losses in all cases.

46. Where the loss is substantial, the University Solicitor will immediately obtain legal advice about the need to freeze the suspect's assets, through the court, pending conclusion of the investigation. The University Solicitor will also seek legal advice about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. The University would normally expect to recover costs in addition to losses.

References for employees disciplined or prosecuted for fraud or bribery

47. Any request for a reference for a member of staff disciplined, or prosecuted, for fraud or bribery needs referring to the Chief People Officer. The Chief People Officer will consult with the University Solicitor in ensuring that any reference accords with employment law principles.

Reporting to the Governing Body

48. The Vice-Chancellor shall report immediately any incident matching the criteria in the OfS and Charity Commission guidance to the chairs of both the Governing Body and the Audit Committee.

49. The Director of Finance shall report promptly any significant variation from the approved Plan, together with reasons for the variation, to the chairs of both the Governing Body and the Audit Committee.

50. A written report will be submitted to the Audit Committee on a regular basis to provide an overview of all fraud and bribery cases handled under the plan and a summary of significant disciplinary route cases. The report will include the following information for all investigations:

    - a description of the incident, including the value of any loss, the people involved, and the means of perpetrating the fraud or bribery
    - the measures taken to prevent a recurrence
    - any action needed to strengthen future responses to fraud or bribery, with a follow-up report on the actions taken.
    - the findings will be incorporated into the Institutional Fraud and Bribery risk assessment and will be the basis of updates to policies, procedures and controls.

51. The Director of Finance will prepare the report in respect of fraud, and the University Solicitor in respect of bribery.

52. There will be an annual Fraud, Bribery and Economic Crime Investigations Report to the Audit Committee and the Governing Body, summarising volumes, typologies, root causes, themes and cultural indicators, and linking this directly to the University’s fraud risk assessment and failure-to-prevent fraud compliance work. This will include tangible changes made to the University's fraud and bribery control framework

Reporting individual cases

53. The Incident Response Group (IRG) shall provide a confidential report to the Pro-Chancellor (Chair of the Governing Body), the Chair of the Audit Committee, the Vice-Chancellor and the external audit partner at least monthly, unless the report recipients request a lesser frequency. The scope of the report shall include:

    - quantification of losses
    - progress with recovery action

- progress with disciplinary action
- progress with criminal action
- estimate of resources required to conclude the investigation
- actions taken to prevent and detect similar incidents.

54. The individual(s) under investigation will be informed of the outcome, when the report has been completed.

Communication of outcomes and learning

55. All major fraud/bribery investigations will have a documented communication plan approved by the Fraud Response Group, covering who is told what and when. The communication plan will enable the sharing of information as follows and the execution of this will be included in the case file:

- anonymised case summaries and lessons learned will be disseminated to relevant schools/directorates and incorporated into training and staff communications.

- (where relevant, associated persons (e.g. key contractors, partners) will be informed to address third-party risk; and

- complainants/whistleblowers should receive appropriate feedback consistent with the whistleblowing policy.

Responsibility for investigation

56. An investigation under the Plan will follow, where appropriate, the principles and procedures detailed in the University's Disciplinary Procedures.

57. Those charged with the investigation will have unrestricted right of access to all vouchers, documents, accounts, computer data, and any other information considered relevant to the investigation, and which is necessary to complete the enquiries. This includes the right to verify assets and have direct access to any employee or person responsible for the administration or management of University resources with whom it is felt necessary to raise and discuss such matters. All managers should co-operate with requests for assistance in respect of any investigation.

58. All investigations shall be completed in a timely manner.

59. Some special investigations may require the use of technical expertise that the University does not possess. In these circumstances, the Incident Response Group may approve the appointment of external specialists to lead or contribute to the special investigation.

60. Any disciplinary action arising from the investigation will follow the procedures set out in the appropriate University Disciplinary Procedures.

Review of the Plan

61. There will be a review of this plan by the Director of Finance for fitness of purpose at least every three years, or after each use. The Finance and Resources Committee will approve changes to the plan, with the exception of changes made to office title included in the plan and minor changes of procedure, which may be authorised by the Director of Finance.

Canterbury Christ Church University

Fraud and Bribery Response Plan

Document Information	Description of Document Information
Document Title	Financial Regulations of CCCU
Department Owner	Finance Department
Document Category	**Financial -** Documents relating to accounting, budgeting, procurement, travel and other financial functions
Document Owner	The Director of Finance
Document Manager	Deputy Director of Finance
Related University Policies	The University's Financial Procedures and further guidance on Staffnet Medco (CCCU) Limited's Financial Procedures
Related University Policies and Procedures	All Financial Procedures Whistleblowing policy students Whistleblowing (speak up) policy staff Fraud Bribery and Corporate Corruption Policy
Approved by	The Finance and Resources Committee
Date Approved	4 June 2026
Date of Commencement	From approval
Review Date	June 2027
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History of revisions of the Document	Previous version November 2026 has been updated to cover requirements of the Procurement Act 2023 in the main regulations and the Procurement Policy, and the Economic Crime and Corporate Transparency Act 2023 (ECCTA) s196 in the Fraud and Bribery Response Plan. The terms of reference of the Finance and Resources Committee has been updated to reflect the current, approved terms.
Web Address	*https://cccu.canterbury.ac.uk/finance/financial-regulations.aspx*