

CANTERBURY CHRIST CHURCH UNIVERSITY

Statement on the Prevention, Detection and Investigation of Fraud, Bribery, Irregularities and Corrupt Practices

1. The University is, and wishes to appear as, being, honest and opposed to corrupt practices such as fraud and bribery in the way all members of staff discharge their responsibilities. To minimise the risk and impact of fraud, bribery, irregularities and corrupt practices, the University's objectives are to:
 - a. create a culture that deters fraudulent activity and bribery, encourages its prevention and promotes its detection and reporting; and
 - b. document the response to cases of fraud, bribery irregularities and corrupt practices.
2. The Fraud Act 2006 defines three ways of committing fraud: by false representation, by failing to disclose information and by abuse of position. For the purposes of University policies and procedures, 'fraud' is seen as an irregular or illegal act, or series of acts, of wilful dishonesty characterised by a deliberate intent to conceal or engage in false representation, for the benefit or gain of an individual or group of individuals at a consequent loss to the University . The term includes acts such as deception, bribery, misuse of property, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation of funds, false representation, concealment of material facts, and collusion. Persons outside as well as within can perpetrate fraud against the University. Students as well as staff can perpetuate a fraud against the University.
3. The Bribery Act 2010 contains two general offences covering the offering, promising or giving of a bribe (active bribery) and the requesting, agreeing to receive or accepting of a bribe (passive bribery).
4. To achieve meet its obligations, the Governing Body of the University has taken the following steps:
 - a. the development and publication of formal statements of expectations relating to standards of personal conduct, propriety and accountability, and the prevention, detection and investigation of fraud, irregularities and corrupt practices
 - b. the establishment of adequate and effective systems of internal financial and management control, and a clear requirement to comply with them through the Financial Regulations
 - c. the establishment of an Audit Committee of the Governing Body with the responsibility to review and report on these systems, assisted by internal and external auditors appointed for this purpose
 - d. the adoption of an anti-bribery policy

- e. the development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within the University ('whistle-blowing')
 - f. the issuing of guidance to managers and supervisors on the general framework of responsibilities for financial management and the policies relating to the broad control and management of the University
 - g. the issuing of guidance on accepting gifts and hospitality
 - h. the development of a Fraud and Bribery Response Plan setting out the University's procedures to be invoked following the reporting of possible or actual fraud
5. To ensure that all employees are aware of the University's expectations regarding standards of personal conduct, the following key statements set out the University's policies and procedures:
- a. University's Financial Regulations
 - b. University's Anti-Bribery Policy
 - c. University's Policy on Gifts and Hospitality
 - d. Registration and Declaration of Interest by Governors and Members of the Management Group
 - e. Fraud Response Plan
 - f. Public Interest Disclosure ('whistle-blowing') Procedure
6. The University is committed to the principle that leadership by managers and supervisors is the best means of combating the possibility of fraud, bribery or irregularity through risk assessment of systems and procedures. Managers and supervisors must identify risk areas, assess the scale of risk, allocate responsibility for managing specific risks and implement and test controls to minimise those risks.
7. Prevention through the denial of opportunity, effective leadership, auditing, and employee screening is vital. Successful prevention involves creating an environment that inhibits fraud, bribery or irregularity. A manager or supervisor who is alert to the possibility of fraud, bribery or irregularity, and who acts accordingly on a day-to-day basis, is a powerful deterrent against fraud or bribery.
8. Because no system of preventative measures can guarantee the eradication of fraud or bribery, managers and supervisors should also seek to include detection measures to highlight irregular transactions.
9. While managers are responsible for assessing and controlling the level of risk within their control, all members of the University have the responsibility to be aware of fraud and take the necessary steps to minimise the risk.
10. All members of the University, staff or students, should notify the Director of Finance immediately of any fraud or irregularity, or any circumstance suggesting the possibility of irregularity, affecting the financial procedures, accounting transactions, cash, stores or other property of the University. The Director of Finance will then initiate the Fraud Response Plan.

11. Members of the University should notify either the Strategic Director (Resources) if an allegation is made under the anti-bribery policy or safeguards of the Public Interest Disclosure Act 1998 ('Whistle-blowing').
12. The Governing Body encourages the Students' Union to develop, maintain and review a fraud policy and anti-bribery policy of its own.