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Counter fraud, bribery & corruption

Policy

1. INTRODUCTION 3
2. PURPOSE 4
3. SCOPE 5
5. PROMOTING A COUNTER FRAUD CULTURE 7
6. RESPONSIBILITIES 7
7. ROLE OF AUDIT 10
9. GOVERNANCE AND MONITORING 15
10. EFFECTIVE DATE OF POLICY 15
12. ANNEX A: FRAUD RESPONSE PROCESS 16
13. ANNEX B: COUNTER FRAUD MATURITY MODEL 17
End of document 18

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3	Financial Accountant	31/01/2023	Various formatting
4	Financial Accountant	30/08/2024	Updated narrative

1. INTRODUCTION

This document details Edinburgh College's policy on Counter Fraud, Bribery and Corruption.

Edinburgh College has a zero-tolerance approach to fraud, bribery and corruption and will take appropriate measures to prevent and detect it. The College is committed to:

- developing an anti-fraud culture across the organisation.
- having effective systems, processes and controls in place to prevent fraud, bribery and corruption.
- taking all reports of fraud, bribery and corruption seriously and investigating them appropriately and proportionally.
- identifying the appropriate disciplinary, regulatory, civil and criminal sanctions against those who commit fraud and, where applicable, recovering losses.

All staff have a responsibility to assist in the prevention of fraud, bribery and corruption and the expected staff behaviours are covered in the staff Code of Conduct, and the Seven Principles of Public Life: Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership.

This policy is aligned to the Scottish Government's Counter Fraud strategy which outlines the approach for the prevention, detection, reporting and handling of fraud. Such that the Scottish Public Finance Manual (SPFM) and College's Financial Regulations are also applicable.

The SPFM is issued by Scottish Ministers to provide guidance to the Scottish Government ("SG") and to other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasising the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

The Criminal Finances Act (2017) is the UK Government's risk-based approach to combat corruption, money laundering and tax evasion. The Act came into effect in April 2017, with two new corporate offences relating to the failure to prevent the facilitation of tax evasion in September 2017 relating to the evasion of domestic UK tax and foreign tax.

The College works closely with its Internal and External Auditors in the deterrence, prevention and detection of fraud and other irregularities to safeguard its assets and to mitigate the likelihood of potential fraud.

The National Fraud Initiative ("NFI") in Scotland is a counter-fraud exercise led by Audit Scotland, and overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems that might suggest the existence of fraud or error. It means that public bodies can act if any fraud or error has taken place, and it allows auditors to assess fraud prevention arrangements which those bodies have in place.

Edinburgh College follows the regulatory requirements and applicable legislation on the prevention, detection, investigation and enforcement of Counter Fraud, Bribery and Corruption including the Fraud Act (2006), the Bribery Act (2010) and the Criminal Offences Act (2017). The College also adheres to the guidance set out in the SPFM and participates in the National Fraud Initiative

2. PURPOSE

The primary purpose of this policy is to provide direction and guidance for managing the risk of fraud, bribery or corruption. It also sets out Edinburgh College's approach for responding to such suspicions and is written in accordance with the Scottish Government's Counter Fraud Strategy.

This policy relates to all forms of fraud, bribery, corruption and other economic crimes, such as theft. It applies to all Edinburgh College staff, regardless of position held and employment type, including non-executive directors, permanent and interim staff (temps and contractors) and secondees, as well as consultants, vendors and any other party who has a professional or business relationship with the College. Although, it is not intended to provide a comprehensive approach to preventing and detecting fraud.

Edinburgh College's governance oversight includes the following:

- It has a duty to ensure that it safeguards assets and public money that it is responsible for;
- It expects the highest standards of conduct and integrity from all persons who have dealings with it, including Board members, staff, contractors, volunteers, students and the general public; and
- It is committed to the elimination of fraud, bribery and corruption, by ensuring that all activities are conducted ethically, honestly, and to the highest standards of openness and accountability so as to protect public safety and public money.

The College's Counter Fraud Maturity Model (CCFM) underpins this policy by providing guidance on how mature the College's counter fraud controls are, and evaluates its counter fraud maturity against the Scottish Government's Counter Fraud Maturity Model (Annex B) every three years or sooner.

The CCFM also provides a focus on continual improvement in regularly updating policies to respond to and to communicate any changes to comply with governance standards. Consideration of the College's current policies, controls and procedures that are in place show as a minimum that the College is at the 'established' stage of the CCFM. The maturity of each counter fraud control is shown in the model at Annex B.

3. SCOPE

The terms of this policy will apply to all College staff and any stakeholders. Failure to adhere to this policy may lead to disciplinary action against any individual concerned.

This document should be read in conjunction with the Scottish Government's Counter Fraud Strategy. This policy shall comply with current and future legislation.

A fraud risk assessment will be completed across specific potentially highly exposed areas where appropriate.

4. DEFINITIONS

4.1 Fraud

For the purpose of this policy, fraud is defined as the intentional use of deception to gain a financial advantage or to deprive, disadvantage or cause loss to another. This can include the misuse of funds or other resources and/or the supply of false information.

The Fraud Act 2006 sets out three principal fraud offences:

- **Section 2: fraud by false representation**

Example, exaggerating amounts on claim forms or timesheets.

- **Section 3: fraud by failing to disclose**

Example, not declaring unspent criminal convictions in order to gain employment.

- **Section 4: fraud by abuse of position**

Example, a senior manager uses their position to syphon off funds.

The focus is on the dishonest behaviour of the subject and their intent to make a financial gain or cause a financial loss. The gain or loss does not have to succeed if the intent is there.

Other examples of fraud that might occur at Edinburgh College are:

- working for another employer whilst on sickness absence or when not working in one of our workplaces.
- contractors or suppliers collaborating together during a tender process (bid rigging).
- suppliers submitting payment claims for goods or services that were not delivered or inferior to what was specified in the order (invoice fraud).
- requesting a change to staff or supplier payment details to their own (mandate fraud).
- Misappropriation of confidential data or selling it to third parties.

4.2 Bribery

Edinburgh College has a zero-tolerance approach to bribery. The Bribery Act 2010 sets out four main offences:

- **Offences of bribing another person -** promises or gives a financial or other reward or incentive to induce a person to perform improperly a relevant function or activity, or to reward a person for the improper performance of such a function or activity to advantage of another person.
- **Offences relating to being bribed -** requesting, agreeing to receive, or accepting a financial reward or other inducement to perform a function or activity improperly, directly or indirectly, and irrespective of whether it is for the recipient's benefit.
- **Bribing a foreign public official -** intention is to influence in capacity as a foreign public official.
- **Failure of a commercial organisation to prevent bribery -** a relevant commercial organisation is guilty of an offence if a person associated with the commercial organisation bribes another person intending to obtain or retain business for the commercial organisation, or to obtain or retain an advantage in the conduct of business for the commercial organisation.

The College and its staff may also be liable if appropriate measures are not put in place to prevent bribery.

4.3 Corruption

Any dishonest or fraudulent behaviour wherein someone uses their position of power to benefit themselves at the expense of others. This covers various crimes, including bribery, kickbacks, cronyism, theft, and embezzlement.

4.4 Theft

Theft is broadly included in the definition of fraud. Three main organisational offences in the Theft Act 1968 are:

- Section 1: Theft - dishonestly taking property of another with the intention of permanently depriving it for example retaining laptops after leaving the College.
- Section 17: False accounting - dishonestly destroys, conceals or falsifies any accounting record or produces a misleading accounting record with a view to making a gain or loss for another for example, exaggerating financial performance.
- Section 24a: Retaining wrongful credit - Dishonestly fails to take reasonable steps to ensure that a wrongful credit is cancelled for example, taking no action to cancel incorrect salary enhancements.

5. PROMOTING A COUNTER FRAUD CULTURE

The College has a zero-tolerance approach to fraud and there is no acceptable level of fraud. There is a role for all staff in establishing an effective counter fraud culture by being alert to the risk of external and internal fraud; identifying suspicious activities and potential control weaknesses; and reporting any suspicions quickly and appropriately.

Board members and staff must ensure that they avoid situations where there is potential for a conflict of interest. Such situations can arise through laison with external service providers, the tendering process, project planning and daily purchasing transactions etc. Effective job role separation and internal controls will ensure that decisions made are based upon impartial advice and avoid questions covering improper disclosure of confidential information and/or transactions related to fraud, bribery and corruption.

The College's approach to counter fraud, aims to ensure that a zero-tolerance culture to fraud is maintained, and that fraud is effectively managed and eradicated at all levels within the College by:

- Committing to clear ethical standards through a formal counter fraud policy;
- Communicating the College's approach to fraud by raising awareness of our counter fraud, bribery and corruption policy to all staff;
- Supporting staff in their responsibilities towards preventing and detecting fraud through guidance and training;
- Providing managers with specialist support in designing, operating and reviewing internal controls;
- Maintaining comprehensive procedures for preventing and detecting fraud that must be carefully followed and monitored;
- Protecting members of staff through a robust process for reporting suspicions of fraud;
- Using data and technology efficiently in the systems in place to combat fraud; and
- Sharing knowledge of vulnerabilities and lessons learned through strong communication channels and sector wide information sharing.

6. RESPONSIBILITIES

The College is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and to ensure that affairs are managed in accordance with proper standards of conduct by putting appropriate arrangements in place.

Responsibilities of Board Members

The Board has a duty to provide governance and oversight of Edinburgh College to ensure that its funds, assets and resources are adequately protected against criminal activity, including fraud, bribery and corruption. The Board also provides support and strategic direction for counter fraud work.

The Board Governance Framework includes compliance with the Code of Conduct for Members and the College's Financial Regulations. Ethical matters are specifically brought to the attention of members during induction and include the declaration and registration of interests.

Responsibilities of the Principal, Executive and Leadership team

The Principal and Chief Executive Officer, as the Accounting Officer, has overall responsibility for the funds, assets and resources entrusted to Edinburgh College, and must ensure that adequate policies and procedures are in place to protect the College and its funds from fraud, bribery and corruption.

The Executive and Leadership team are responsible for the implementation of this policy and procedure, and the communication for ensuring that staff are aware of the College's financial regulations and other relevant policies and procedures, and that the requirements of each are being met.

Responsibilities of the Chief Operating Officer

The Chief Operating Officer (COO), as Executive Lead, has overall responsibility for counter fraud measures at Edinburgh College. This includes reviewing and providing assurance of counter fraud measures and championing counter fraud at a senior level.

The COO also gives authority to undertake investigations and is responsible for monitoring them. Depending on the outcome of initial investigations, the COO will inform relevant senior management of suspected cases of fraud, bribery and corruption, where appropriate.

All suspected instances of fraud or corruption should be reported to the Chief Operating Officer.

The COO promotes counter fraud work, and in line with the Scottish Government's Counter fraud strategy, the COO will:

- oversee an appropriate anti-fraud culture at Edinburgh College.
- undertake proactive exercises to prevent and detect fraud, including the government's National Fraud Initiative.
- undertake regular risk assessments to identify threats, weaknesses and mitigation plans.
- investigate actual or suspected fraud in accordance with the requirements of applicable legislation. To include taking witness statements and interviewing potential suspects under caution when appropriate, and referring cases to the Prosecution Service should the investigation indicate that a crime has been committed.
- ensure the Scottish Funding Council is kept appraised of any cases.

Responsibilities of Human Resources

HR will liaise with the COO where an employee is suspected of being involved in fraud. HR advises those involved in the investigation in matters of employment law and in procedural matters, such as disciplinary and grievance procedures. Close liaison between HR and the COO is essential to ensure that any disciplinary or relevant College policies are applied effectively and in a co-ordinated manner.

HR ensures that the recruitment policy and guidance effectively address requirements for pre-employment checks, including those necessary to establish, identity and confirm relevant employment history, qualifications and membership of professional bodies.

HR will maintain effective control over staff records and will work with Finance and Payroll staff to monitor pay records to identify and address any anomalies should they arise.

Responsibilities of Managers

Managers must ensure that Edinburgh College's policies and procedures that safeguard it against fraud, bribery and corruption are adhered to. They should also be alert to the possibility that unusual events, transactions or behaviours could be symptoms of fraud. Where they have any doubt, they must seek advice from the COO.

They must also ensure that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively. They must instil among their team a zero tolerance culture towards fraud, bribery and corruption.

Managers must bring this policy to the attention of their staff, make them aware of where they can obtain further information and how they can report suspicions of fraud, bribery and corruption.

As part of that responsibility, managers need to:

- Understand the risks within their areas of operation and how they might assess and mitigate these risks.
- Understand the Counter Fraud, Bribery and Corruption Policy and the rules and guidance covering the control of specific items of expenditure and receipts.
- Ensure travel and expenses claims are accurate, valid and for work purposes only before authorisation.
- Check agency workers' and contractors' charges have been correctly completed prior to authorisation.
- Ensure adequate controls are in place, are being complied with, and regularly reviewed to minimise fraud risks, such as having defined roles and responsibilities, undertaking regular checks, separation of duties, and total control of a key function is not invested in one individual.
- Inform staff of the College's Code of Conduct and Counter Fraud, Bribery and Corruption Policy, and Whistleblowing Policy as part of their induction process, paying particular attention to the need for accurate completion of personal records and forms.

Responsibilities of Staff

All staff must ensure that Edinburgh College's policies and procedures that safeguard against fraud, bribery and corruption are followed. They will lead by example in acting with utmost integrity and ensuring adherence to all relevant regulations, policies and procedures.

All staff have a personal responsibility to protect the assets of the College, including buildings, equipment and funds from fraud, theft and bribery. They will carry out due diligence, appropriate scrutiny and undertake proportionate risk assessments to prevent fraud.

Bribery is absolutely prohibited. This means that anyone associated with Edinburgh College will neither offer/give nor request/receive a bribe. All gifts, non-salary payments, hospitality and other contributions should be recorded in accordance with the Hospitality and the Receipt of Gifts Policy. Staff must also disclose their business interests or close association to anyone with a business interest in accordance with the recording of Registers of Interest.

Students and Stakeholders and the Public

This policy enables concerns raised by college students, stakeholders and the public to be investigated in accordance with this policy.

7. ROLE OF AUDIT

The role of internal and external audit includes the review of internal controls and systems, and ensuring compliance with financial regulations and other College policies.

They will inform the COO of any relevant weaknesses in controls and/or suspicions of fraud, bribery and corruption.

Internal Audit

Internal audit provides the Board of Management and the Principal with independent assurance on the College's overall risk management, internal control and corporate governance arrangements to ensure that systems and procedures are in place to prevent and deter fraud, bribery and corruption.

The annual internal audit plan which is approved by the Audit and Risk Assurance Committee (A&RA Committee) identifies areas worthy of an internal audit. The internal auditors report to the A&RA Committee its findings, providing management recommendations requiring management responses which provides the Committee (and the Board) with assurances on the College's internal controls.

Internal audit may be requested to investigate cases of suspected financial irregularity, fraud, bribery or corruption in accordance with agreed procedures. Internal auditors have unhindered access to:

- all records, documentation and correspondence relating to any financial and other transactions as considered necessary.
- records belonging to third parties such as contractors when required.
- explanations and evidence as necessary concerning any matter under investigation.

Internal auditors liaise with senior management to recommend changes in procedures to reduce risks and prevent losses to the College. They also have direct access to the Chairman of the A&RA Committee and the Board.

External Audit

The appointment of external auditors is undertaken by Audit Scotland through their specific delegated powers from Scottish Government.

An external audit process ensures that the College's internal controls, processes, guidelines and policies are adequate, effective and in compliance with governmental requirements, industry standards and College policies. This type of audit also ensures that reporting mechanisms prevent errors in financial statements.

Auditors review the arrangements in place to maintain standards of conduct including the code of conduct for Board members and staff. Also the College's fraud policy and associated fraud response plan ensuring that both are established documents in preventing and detecting fraud, bribery and corruption.

8. DETECTION AND INVESTIGATION

The range of preventative systems within the College, particularly internal control systems, can provide indicators of fraud, bribery or corruption (and error) and can help to detect any inappropriate activity.

Management have responsibility for preventing and detecting fraud, bribery or corruption, and proactive exercises will be conducted by Internal Audit in targeted functional areas where there is considered to be a potential high risk from fraud. However, despite the best efforts of managers and auditors, many irregularities are discovered often by chance or through the alertness of others and will come to the attention of the College through its 'whistleblowing' arrangements.

Whistleblowing Employees

The College operates a confidential reporting policy and procedure ("whistleblowing" policy) in accordance with the provisions of the Public Interest Disclosure Act 1998, which is intended to encourage and enable all employees of the College, including trainees and agency workers, to raise concerns about any financial or other malpractice in the College. Everything will be done to protect confidentiality. They will be advised of the action that has been taken as far as the law will allow.

Where Members of the Board and/or Co-opted Members of Committees come into possession of information which may indicate that a fraudulent or corrupt act is being perpetrated against the College, they should report this to either the COO, the Principal & Chief Executive or the Chairman of the A&RA Committee.

Students, suppliers, contractors and members of the public can raise their concerns by email to alan.williamson@edinburghcollege.ac.uk

All suspicions or concerns of fraudulent or corrupt practice will be investigated. There will be no distinction made in an investigation and/or action between cases that generate financial benefits to others and those that do not.

Detection and Investigations

The detection, prevention and reporting of fraud, bribery and corruption is the responsibility of all Board members, employees (including casuals, temporary and agency staff), partners, and contractors of the College. The College aims to fight fraud and corruption by encouraging prevention whilst also promoting detection.

Investigations will be carried out in response to referrals of potential fraud. When information relating to fraud or corruption is obtained it is reviewed and subject to an informal risk assessment. Some are followed up with a full investigation and others may be better dealt with by management under the Anti-Fraud, Bribery and Corruption Policy. Where appropriate management shall:

- Report all allegations immediately to the COO, who will report to Principal and Chief Executive and Internal Audit as appropriate.
- Follow this policy and any guidance provided.
- Where appropriate, contact other agencies, e.g. the Police.
- Where appropriate, support the College's investigation and disciplinary procedures, depending on the nature and anticipated extent of the information obtained.

Internal Audit will normally work closely with:

- The COO
- Senior management
- Human Resources
- Other agencies, such as the Police.

This is to ensure that all allegations and evidence are properly investigated and reported upon, and that where appropriate, losses are recovered for the College.

Where financial impropriety is discovered the matter may be referred to the Police in accordance with the Anti-Fraud, Bribery and Corruption Response Plan. The COO or investigating officer on their behalf, may seek the advice of the Police in the first instance. Referral to the Police will not prohibit subsequent or concurrent action under the disciplinary procedures.

Reporting cases in accordance with this Policy and the "Whistleblowing" policy is essential and:

- Ensures the consistent treatment of information regarding fraud, bribery or corruption.
- Facilitates the proper investigation of suspected cases, and
- Protects the interests of individuals and the College.

The College will treat all information received confidentially and will not disclose or discuss investigations with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of people suspected but subsequently found innocent of wrongful conduct and to protect the College from potential civil liability.

Any processing of personal data will comply with the Data Protection Act and the data protection principles. The Anti-Fraud, Bribery and Corruption Response Plan provides further information on who should undertake what action on discovering a potential fraud, bribery or corruption.

After an initial investigation, if any allegations of improper behaviour by Board members or employees are considered to be a disciplinary matter the College's

disciplinary procedures will be used to facilitate a thorough investigation.

Deterrence

The College recognises that fraud, bribery and corruption are costly, both in terms of reputation risk and financial loss. The prevention of fraud is therefore a key objective of the institution and respective measures are outlined below.

There are a number of ways in which the College can deter potential fraudsters from committing or attempting fraudulent or corrupt acts, whether they are inside or outside of the College. These include:

- Publicising the fact that the College is firmly set against fraud and corruption at every appropriate opportunity.
- Acting robustly and decisively when fraud, bribery and corruption is suspected including the use of disciplinary action.
- Prosecution of offenders.
- Taking action to effect maximum recovery for the College.
- Use of the Proceeds of Crime Act where appropriate, to maximise the penalty and the level of recovery by the College.
- Having sound internal control systems, that still allow for innovation and efficiency, but at the same time minimises the opportunity for fraud, bribery and corruption. By use of the Anti-Fraud, Bribery and Corruption Policy.
- Reporting to the media any action taken relating to acts of impropriety, subject to the usual restrictions on reporting during legal proceedings.

Training and Awareness

It is the responsibility of management to communicate the Anti-Fraud, Bribery and Corruption Policy to employees and to promote within their teams a greater awareness and alertness to the signs of fraud and corruption.

Through induction training the College ensures that all employees are clear about their responsibilities and duties in this respect, particularly those officers involved in internal control systems. Managers should ensure the message is highlighted and reinforced through the completion of the Fraud Awareness training module as a core part of induction and employees development. It is mandatory for all employees to complete this training once every three years.

Senior management should ensure that the Board are aware of this Policy, initially via the induction process and then reminding them of this Policy via Board communication. Board members should also be encouraged to undertake the Fraud Awareness training module.

9. GOVERNANCE AND MONITORING

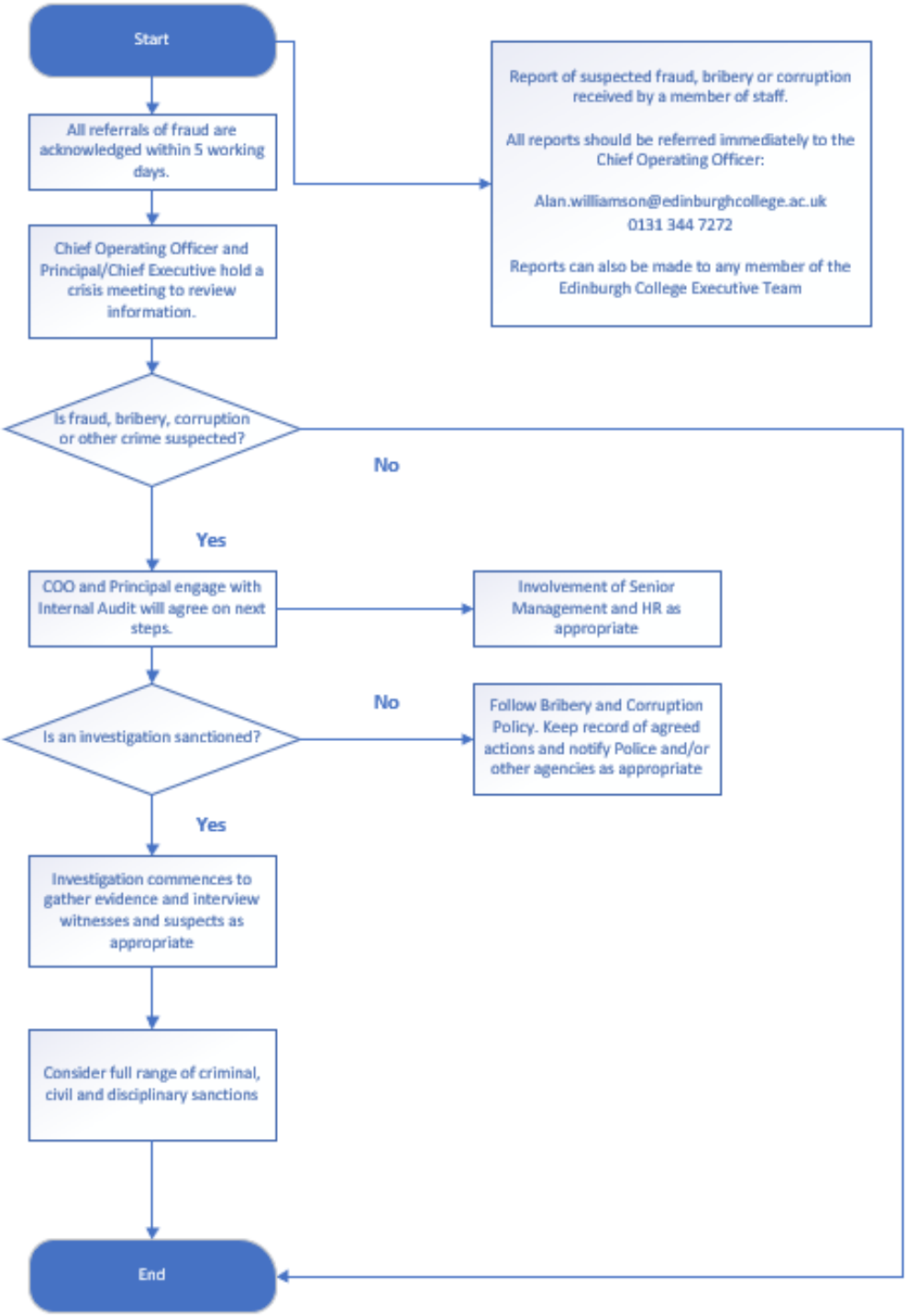
Monitoring of this Policy

The COO has overall responsibility for the maintenance and operation of this policy and will liaise with the Principal and Chief Executive, Chair of the A&RA Committee, Internal Audit, Director of Finance and HR Director on at least an annual basis to ensure that the Anti-Fraud, Bribery and Corruption Policy is compliant, and meets the requirements of the College. Any material changes or updates will be reported to the A&RA Committee.

10. EFFECTIVE DATE OF POLICY

This policy is effective from 1 October 2023 and supersedes all previous policies related to Edinburgh College Fraud, Bribery & Corruption. This policy will be reviewed on at least an annual basis or whenever changes affect it.

12. ANNEX A: FRAUD RESPONSE PROCESS



13. ANNEX B: COUNTER FRAUD MATURITY MODEL

Counter Fraud Controls	Initial	Developing	Established	Progressive	Leading
Ethics	Ethical standards are in place and communicated but are not comprehensive.	Clear ethical standards are in place including a formal counter fraud policy.	Clear ethical standards are in place through a formal counter fraud policy, and codes of conduct.	Clear ethical standards are promoted through a formal counter fraud policy, and codes of conduct including the prevention of bribery and corruption.	Counter fraud policy is embedded within the overall organisational strategy and business planning.
Policies	A fraud response plan is in place.	A fraud response plan is in place alongside other policies such as register of interests.	A fraud action plan is in place alongside other policies such as register of interests.	Fraud is dealt with effectively through implementation of a comprehensive fraud action plan, and other policies such as register of interests.	Focus is on continual improvement in updating policies regularly to respond to, and communicate, any changes to governance standards.
Training & Development	Guidance in preventing fraud, bribery and corruption is available to staff.	Guidance in preventing fraud, bribery and corruption is available to staff. Training is promoted but not supported corporately.	Guidance and training in preventing fraud, bribery and corruption is available to staff.	All staff and stakeholders are supported in their responsibilities in preventing fraud, bribery and corruption through guidance and	Knowledge and skills are updated regularly keeping up to date with any changes to professional standards.
Risk Assessment	Fraud risk assessments are ad hoc.	Fraud risk assessments are undertaken in key areas of the organisation.	Fraud risk assessments are undertaken across the organisation.	Fraud risk assessments are comprehensive and undertaken across the organisation.	Fraud risk assessments are embedded within the overall organisational risk assessment processes.
Monitoring Controls	Designing, operating and reviewing internal controls are not integrated.	Managers are encouraged to counter fraud designing, operating and reviewing internal controls.	Support is available for designing, operating and	Managers are provided with specialist support in designing, operating and reviewing internal controls.	Using data, and technology, efficiently in current and future systems, to combat fraud and error.

			reviewing internal controls.		
Reporting Arrangements	Processes for reporting suspicions of fraud are not clear.	A process is in place for reporting suspicions of fraud.	Protecting members of staff through a robust process for reporting suspicions of fraud.	Members of staff are protected through a robust process for reporting suspicions of fraud, bribery and corruption.	Quantitative and qualitative reporting of fraud metrics is in place for the organisation.
Investigation & Response	Allegations of fraud are investigated as a priority as resources allow.	All allegations of fraud are investigated.	All allegations of fraud are investigated by skilled staff.	A comprehensive and coordinated approach is applied to all allegations of fraud including professional investigation by skilled staff.	High-risk areas are proactively assessed and analysed for potential fraud by professionally trained staff.
Communication	Communications to deter fraud are issued occasionally to staff.	The commitment to deter fraud is communicated by raising awareness of policies to staff.	The commitment to deter fraud is communicated by raising awareness of policies to all staff on a regular basis.	The commitment to deter fraud, bribery and corruption is communicated by raising awareness of policies to all staff on a regular basis.	Comprehensive communication lines in place to deter fraud, bribery and corruption by raising awareness of policies to all staff and stakeholders.

The College has a zero tolerance approach to fraud. There is no acceptable level of fraud. There is a role for all staff in establishing an effective counter fraud culture by engaging and being alert to the risk of external and internal fraud; identifying suspicious activities and potential control weaknesses; and reporting any suspicions quickly and appropriately.

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