Glasgow Kelvin College

Anti-Fraud and Anti-Corruption Policy

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The Board of Management (or any person/group with delegated authority from the Board) reserves the right to amend this document at any time should the need arise following consultation with employee representatives. This Policy has been subject to an Equality Impact Assessment, which is published on our website: https://www.glasgowkelvin.ac.uk/equality-diversity/

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1. Introduction

The purpose of this policy is to establish a framework within the College that facilitates the prevention, detection, investigation and elimination of fraud. This policy applies to all staff, students, contractors and Board of Management members[1].

2. Purpose

Glasgow Kelvin College is committed to taking all practical steps:

- to prevent being subjected to fraud whether perpetrated by staff, Board of Management members, students, contractors, suppliers, members of the public, or other public or private sector organisations;
- to facilitate confidential and protected reporting of known or suspected fraud in association with the College's Public Interest Disclosure ("Whistle-blowing") policy and procedures;
- to identify and detect any instances of fraud at the earliest opportunity;
- to investigate any instances of fraud, with police involvement where appropriate;
- to take appropriate action to deal with any instances of fraud and with any perpetrators after investigation.

3. Definitions

Fraud is defined in this policy as "any act of willful dishonesty to gain individual or collective advantage." It is taken to include theft, misuse of property, corruption, the alteration of financial or other records or any unauthorised act which results directly or indirectly in financial gain to the perpetrator or to any third party.

This may involve:

- Falsification or alteration of accounting records or other documents.
- False accounting and/or making fraudulent statements with a view to personal gain or gain for another: for example falsely claiming overtime, travel and subsistence, sick leave or special leave (with or without pay).
- Misappropriation of assets or theft.
- Suppression or omission of the effects of transactions from records or documents.
- Recording transactions which have no substance.
- Willful misrepresentations of transactions.

This policy also includes:

[1] It should be noted that Board members are also charity trustees and any reference to Board members in College policy documents also refers to that role. Board of Management members also sign up to the Code of Conduct for the Members of the Board of Management of Glasgow Kelvin College.

- Theft - including any misappropriation, stealing, and damage, malicious or otherwise, incurred in the course of a theft, and actual or attempted break- in.
- Computer misuse/fraud - where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud. Theft or fraudulent use of computer time and resources, including unauthorised personal browsing on the Internet, is included in this definition.
- Corruption - where someone is influenced by bribery, payment or benefit in kind to unreasonably use their position to give some advantage to another. Bribery is also covered in the College's Anti-Bribery Policy.

4. Prevention

Robust control mechanisms are in place to prevent fraud. All line managers have a responsibility for maintaining documented control systems and must be seen to be setting an example by complying fully with all procedures, regulations and controls. The effectiveness of controls will be subject to periodic review by the College's internal auditors.

All members of the College community have a responsibility to protect the assets and reputation of the College and are expected to be alert to the potential for fraud.

The key elements of the College's strategy to combat theft, fraud and corruption are:

- An open and honest culture;
- Adequate preventative measures;
- Confidential methods for reporting;
- Robust systems for detection and investigation;
- Understanding and awareness of systems and procedures within the College;
- Consistent and thorough methods for dealing with perpetrators after investigation.

5. Policies

All Board of Management members, staff, students and contractors need to be aware of and have ready access to this policy and to associated College policies including the Standing Orders, Scheme of Delegation and Codes of Conduct.

6. Procedures

The College's Senior Leadership Team are responsible for ensuring that appropriate internal controls are properly maintained and appropriate procedures are in place.

The College will at all times have internal control systems and processes including adequate separation of duties to ensure that, as far as possible, errors, fraud and corruption are prevented.

If fraud is suspected then individuals should bring this to the attention of the Vice Principal – Operations – JEvans@glasgowkelvin.ac.uk or any member of the Senior Leadership Team, alternatively, suspected fraud can be reported to the Secretary to the Board of Management at whistleblowing@glasgowkelvin.ac.uk; this should be done as soon as possible to prevent a suspected situation worsening.

The College has a suite of policies and procedures in place which seeks to enable the Fraud and Corruption Policy to be fully implemented and supported i.e.:

- Financial Regulations
- Disciplinary Policy and Procedure
- Procurement Strategy and Procedure
- Public Interest Disclosure Whistle Blowing Policy
- Scheme of Delegation
- Gifts and Hospitality Policy