



## FINANCE POLICY AND PROCEDURES FRAMEWORK

### Anti Fraud & Anti Corruption Policy and Procedures

#### 1.0 Purpose of this document

The purpose of this document is to communicate the College Policy and Procedures for the avoidance of fraud and corruption.

#### 2.0 Policy Statement

***Jewel & Esk College is committed to providing a high standard of service and accountability. An important aspect of this is a policy which protects against fraud and corruption within the College and from external sources.***

#### 3.0 Definitions

Fraud means – the illicit gaining of cash or other benefit by deception.

Corruption means – the dishonest influence of actions and decisions.

#### 4.0 Scope

4.1 The College recognises that it is already subject to a high degree of external scrutiny of its affairs by a variety of parties. This includes the general public, staff, students, Internal Auditors, Board of Governors, Members of the Scottish Parliament (MSP), the Scottish Funding Council (SFC), External Auditors, Scottish Enterprise, HM Revenue and Customs and Audit Scotland.

4.2 The College has Internal and External Auditors who advise the Board of Governors about the adequacy of arrangements for the prevention and detection of fraud and corruption.

4.3 While this external scrutiny assists in protecting against fraud and corruption the College believes a clear statement of its own strategy is needed.

4.4 The key elements of the College's strategy to combat Fraud and Corruption are:

- An open and honest culture.
- Adequate preventative measures.
- Systems for detection and investigation.

- Understanding and awareness within the College.
- The adoption of a “whistle blowing” policy.

4.5 This policy should be read in conjunction with the College Equality Diversity & Inclusion Policy and its separate Disability, Race and Gender Equality Schemes.

## **5.0 Expectations and Responsibilities**

5.1 Board members and staff at all levels are expected to behave with integrity and propriety and to act within the law and the regulations, procedures and practices laid down in relation to the conduct of the College’s business. The College believes this is achieved best through the promotion of an atmosphere of honesty and openness.

5.2 The Board encourages members and staff to raise any concerns they have about fraud and corruption immediately they occur. It will treat all concerns raised seriously and in confidence.

**6.0** The College has three senior officers who have particular responsibility for regulating the conduct of the College and its activities. These are:

- **Acting Principal and Chief Executive**

Responsible for the overall management and direction of the College and for ensuring adequate resources for services.

Responsible for Curriculum issues, planning and Quality assurance and improvement.

- **Director of Finance**

Responsible for financial management, audit and financial probity of the College.

- **Director of Human Resources**

Responsible for Human Resources including its proper personnel policies and practices.

## **7.0 Making Suspicions Known**

7.1 Concerns should be raised with any of the above officers or with the Chair of the Board of Governors.

7.2 More detailed guidance and advice on how to raise any concerns is contained within the Whistle Blowing Policy.

7.2 If anyone feels they are unable to raise their concerns through any of the above routes they may contact “Public Concern at Work”, Suite 301, 16 Baldwins Gardens, London EC1N 7RJ (Tel: 0207 4046609) or email [whistle@pcaw.co.uk](mailto:whistle@pcaw.co.uk).

## **8.0 Prevention**

8.1 The adoption of proper and adequate measures to prevent fraud and corruption are the responsibility of the Board, The Principal and Chief Executive, Directors, and other managers. Preventative measures can be classified under two broad headings:

- Codes/Procedures
- Systems

### 8.1.1 Policies and Procedures frameworks and Codes

- All Board members and staff need to be aware of, and have ready access to, the College's agreed policies and procedures e.g. Financial Regulations.
- Standing Orders, Codes of Conduct, and any relevant practice and procedure documents.
- In particular staff must observe the College's Code of Conduct for Staff (a copy of which is made available to all staff) and any relevant professional codes.
- References will be taken up for all permanent and temporary staff to verify their suitability, honesty and integrity.

### 8.1.2 Systems

- The College has and will maintain in place systems and procedures, which incorporate internal controls, including adequate separation of duties to ensure that, as far as possible, errors, fraud and corruption are prevented.
- A Finance Procedure Manual details key financial systems and provides guidance, which underpins the College's Financial Regulations.
- Directors and managers are responsible for ensuring that appropriate internal controls are properly maintained.

## **9.0 Reporting and Investigation**

9.1 Concerns should be reported to one of the individuals referred to above or in accordance with the College's Whistle Blowing Policy. A detailed investigation of any concerns raised will be undertaken.

9.2 The College will deal with any instances of fraud or corruption swiftly. Disciplinary action will be taken as necessary and the police informed / involved if appropriate.

9.3 In the event that fraud is suspected on the part of contractors, employees internally or by staff involved in agency or contract work on behalf of other bodies, procedures and responsibilities for reporting and initial investigation are the same as for staff. The College will inform and involve employing contractors or agencies when appropriate.

9.4 Where corruption is suspected or public funds have been put at risk or lost due to a suspected breakdown of College Policies and Procedures, the College Accountable Officer may launch an Accountable Officer Exercise to investigate the fraud.

- 9.5 In the event of an investigation being undertaken in the context of an Accountable Officer Exercise, the Accountable Officer should inform the Chair of the Board of Governors.
- 9.6 Accountable Officer Exercises must be reported at the next Audit Committee meeting and at the audit clearance meeting for the appropriate financial year.

## **10.0 Awareness**

- 10.1 The College recognises that the continuing effectiveness of the Anti Fraud and Anti Corruption Policy depends largely on the awareness and responsiveness of Board members, staff and students. It is essential that both Board members and staff are made aware of the policy when they join the College and receive a copy for inclusion in their personal records and, in addition, have ready access to all other relevant documents, policies and procedures which regulate the College's activities.
- 10.2 Action will be taken on a regular basis to remind both Board members and staff of the importance the College places on avoiding and preventing fraud and corruption.

## **11.0 Review**

- 11.1 This Policy will be reviewed whenever changes affect it or after 3 years, whichever is the earlier.