



## UNIVERSITY OF SUFFOLK ANTI-CORRUPTION POLICY

### Introduction

This policy provides guidance to staff concerning the relevant legislative requirements of The Fraud Act 2006, The Bribery Act 2010 and the Criminal Finances Act 2017. It also sets out the expectations of employees and others working on behalf of the University of Suffolk, and provides a framework for reporting and responding to suspected fraud or bribery.

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### Section A: Bribery

The Bribery Act 2010 came into force in April 2011. The key objectives of the Act are to repeal and replace a number of old laws and to create a comprehensive new anti-bribery code.

Four key offences exist within the Act:

- ‡ active bribery (the offence of offering to bribe another);
- ‡ passive bribery (the offence of accepting or requesting a bribe);
- ‡ bribery of a foreign public official;
- ‡ failing to preven

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- ‡ refuse any offered bribe, unorthodox or unauthorised payment or inducement, and do so in a manner that is not open to misunderstanding or gives rise to false expectation;
- ‡ report all such offers received to the Vice-Chancellor;
- ‡

## Section B: Fraud

### Definition

The Fraud Act 2006 defines fraud as the intention to obtain a gain for oneself or for another, or to cause or expose another to the risk of a loss by:

dishonestly making an untrue or misleading representation; or  
dishonestly failing to disclose information which one is legally bound to disclose; or  
dishonestly abusing a position of trust, in which s/he is expected to safeguard, or not to act against, the financial interests of others.

Gains and losses are restricted in the Act to gains and losses of money or property.

Corruption is the giving or obtaining of an advantage through means which are inconsistent with duties or obligations to the University of Suffolk.

### Fraud Policy Statement

All cases of suspected fraud, or attempted fraud, will be thoroughly and promptly investigated. Any University of Suffolk employee against whom evidence of fraud is found, will be subject to the University of Suffolk's Fraud Policy. Where necessary, the University of Suffolk will normally involve the police and may also institute civil proceedings to recover any losses.

### University of Suffolk Control Framework

The University of Suffolk takes reasonable steps to ensure that there are appropriate financial and management controls in place to safeguard University funds and assets and to prevent and detect fraud.

The Director of Finance and Planning is responsible for:

the design, implementation and monitoring of the University's fraud control framework, including their review in the light of reported frauds;  
providing material assistance in the investigation of fraud and suspected fraud;  
liaison with the external auditors about issues relating to fraud and fraud prevention.

The internal auditors are responsible for:

providing advice and assistance on control issues as necessary;  
reviewing systems for the control, prevention and detection of fraud;  
the investigation of fraud at the request of the University of Suffolk.

## Responsibilities of Individual Members of Staff

The University of Suffolk expects staff to conduct themselves at all times having regard to the very highest standards of conduct, probity and confidentiality. Employees must not only be honest in fact, but must also take reasonable measures so as to not lay themselves open to suspicion of dishonesty or perception of conflict of interest and/or of impropriety.

Employees with any involvement in financial transactions are also responsible for familiarising themselves with the procedures. Financial transactions include ordering, receiving and approving payment of invoices in relation to the purchase of goods and services, initiating sales invoices, payment and receipt of monies.

All staff are encouraged to bring to management's attention areas of weakness that they may have identified in the procedures they use which could allow opportunities for fraud, and to suggest improvements to these procedures to reduce the possibility of fraud.

## Responsibilities of Managers

Employees with managerial responsibility are additionally responsible for:

- identifying the risks to which

## Section C: Criminal Finance

The Criminal Finance Act 2017 came into force with effect from 30 September 2017. Part 3 of the Act introduces a new corporate criminal offence of failure to prevent the facilitation of tax evasion. The legislation applies to all businesses and all taxes. This particular offence is not about the university itself avoiding, evading or underpaying tax, but about the university failing to prevent its employees/agents/associates from facilitating the evasion of tax by another party. All corporates are affected and can be subject to prosecution for the facilitation of tax evasion by

It has always been a criminal offence for anyone to assist a third party in criminal tax evasion; the corporate offence of failure to prevent the facilitation of tax evasion is when all of the following circumstances apply:

Stage 1: There is criminal evasion by a taxpayer;

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an employee) acting for or on behalf of the

Assisting an academic to facilitate his/her personal use of department research accounts (or 'personal earning accounts') or the backdating of a waiver, resulting in a loss of income tax to HMRC;  
Making a royalty payment in the knowledge that the recipient intends to use the method of payment to evade tax;  
Agreeing to misdescribe goods being exported so that a lower rate of Customs duty becomes payable on import by a customer.

## Policy statement

7KH 8QLYHUVLW\¶V %RDUG DQG PDQDJHPHQW WHDP DUH FRPPLW form of tax evasion. We will not engage in or with any business that does not share our values and this commitment to prevention.

The University of Suffolk recognises the importance of fostering positive business relationships and the need to maintain the confidence of the many organisations with which it does business. We have a zero tolerance approach to the facilitation of tax evasion and will not work with any individual or organisation that is not committed to preventing the facilitation of tax evasion, in compliance with the Criminal Finances Act 2017.

All cases of suspected facilitation of tax evasion by an associated person will be thoroughly and promptly investigated. Any University of Suffolk employee against whom evidence of facilitation LV IRXQG ZLOO EH VXEMHFW WR WKH 8QLYHUVLW\ RI 6XIIRON¶V dismissal.

## Responsibilities of Individual Members of Staff and associates

Staff and associates are reminded that they are required at all times to abide by the University's policies and procedures and must not assist a third party with evading tax.

## Section D: Reporting suspected fraud, bribery or facilitation of tax evasion

If an employee suspects that improper, fraudulent or corrupt behaviour has occurred within the University of Suffolk, the following action should be taken:

the employee should make an immediate note of their concerns, including relevant details of events, conversations, dates, times and names of those involved;

the employee should discuss their concerns with their line manager, or if this is not appropriate, the employee should report their concerns in accordance with the University of Suffolk Reporting Procedure: [Reporting Procedure](#)

The individual should make the disclosure in writing to the Vice-Chancellor ([vice-chancellor@uos.ac.uk](mailto:vice-chancellor@uos.ac.uk)) (the designated person). If, however, the disclosure is about the Vice-Chancellor or a member of the University of Suffolk Board then the disclosure may be made to the Senior Independent Director of the Board ([seniorindependentdirector@uos.ac.uk](mailto:seniorindependentdirector@uos.ac.uk)). If the disclosure is about the Senior Independent Director of the Board, then the disclosure should be made to the Chair of the University of Suffolk Board ([chairoftheboard@uos.ac.uk](mailto:chairoftheboard@uos.ac.uk)). If any individual other than those listed above should receive a disclosure, it should be referred to the Vice-Chancellor or the Senior Independent Director.

The names and contact details of the members of the University of Suffolk Board are published on the University website (<http://www.uos.ac.uk>).

University of Suffolk managers or officers to whom reports of fraud are made should follow the action plan shown in Appendix A.

### Policy Review

This Policy will be reviewed by the University of Suffolk Director of Finance and Planning annually or as legislation requires.

Director of Finance and Planning

11 October 2017

Executive Committee review: 16 October 2017

Board approval: 23 October 2017





## Establishing and securing evidence

9. The University of Suffolk will follow disciplinary procedures against any member of staff who has committed fraud. The University of Suffolk will normally pursue the prosecution of any such individual.
10. The internal auditor will: