



**UNIVERSITY  
ACADEMY 92**  
MANCHESTER

# **Anti-Fraud & Bribery Policy**

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## **1. Purpose:**

UA92 has no tolerance of bribery and fraud and will take appropriate action to prevent it in respect of its activities.

Bribery and fraud by UA92 employees or student members acting on behalf of UA92 will be treated as a serious disciplinary offence.

Staff and other associated persons who act on behalf of UA92 are expected to follow by the following standards:

- no financial or other advantage shall be sought through bribery;
- in respect of any activity carried out on behalf of UA92, no form of fraud shall be engaged in;
- the payment or acceptance of facilitation payments will not be tolerated;
- UA92 Gifts and Hospitality Procedure must be adhered to at all times;
- any suspicion of bribery or fraud should be reported immediately through the defined channels.

## **2. Scope:**

This policy and associated guidance apply throughout UA92 and includes majority and wholly owned subsidiary companies except where alternative policies have been approved. This policy and associated guidance apply to all staff and associated persons acting on behalf of UA92 in any manner.

### **2.1 Risk assessment:**

Bribery and fraud risk should be regularly assessed by the UA92 Leadership Team and Audit & Risk Committee.

### **2.1 Third parties:**

Third parties acting for or providing services to the UA92 are expected not to commit bribery or fraud and are advised to familiarise themselves with the provisions of this policy.

### **2.3 Legislative obligations:**

This policy also takes account of UA92's wider legislative obligations and provisions pertaining to bribery, fraud and associated behaviour as set out in but not limited to:

- The Bribery Act, 2010;
- The Fraud Act, 2006;
- The Terrorism Act, 2006;

- The Proceeds of Crime Act, 2002; and
- The Computer Misuse Act, 1990.

### **3. Policy statements:**

#### **3.1**

UA92 is committed to conducting its activities fairly, honestly and openly, in accordance with relevant legislation, and to the highest standards of integrity. UA92 has no tolerance of bribery or fraud and believes that action against bribery and fraud is in the broader interests of society.

As a company deriving a high proportion of its income from public funds, UA92 is particularly concerned to protect its operations and reputation and its staff and students from the detriment associated with bribery and other corrupt activity. It is therefore committed to preventing bribery and fraud by its staff and any third party acting for or on behalf of the UA92.

#### **3.2**

UA92 will take appropriate action to prevent bribery and all forms of fraud in respect of its activities. Where bribery and fraud are shown to have occurred, UA92 will take firm action, which may include dismissal and legal action. Bribery and fraud by UA92 employees or student members acting on behalf of UA92 will be treated as a serious disciplinary offence.

### **4. Standards:**

#### **4.1**

Staff and associated persons who act on behalf of or provide services to UA92 are expected to act, at all times, in a manner that is fair, impartial, and without favouritism or bias. In order to conduct the activities of UA92 to the highest standards of integrity, in accordance with relevant legislation, and to ensure that there can be no suspicion or appearance of corruption, they are expected to abide by the following standards:

**4.1.1** No member of staff or person acting on behalf of or providing services for UA92 shall seek a financial or other advantage for UA92 through bribery; nor shall they offer, promise, give, request, agree to receive or accept a bribe for any purpose;

**4.1.2** UA92 has no tolerance of fraud within its operations and members of staff or persons acting on behalf of or providing services for UA92 must not engage in any form of fraud in respect of activity carried out on behalf of UA92;

- 4.1.3 Fraud may be financial or property-related (including both tangible and intangible property) and may include, for example, deliberate misrepresentation in order to gain a benefit or cause a loss.
- 4.1.4 The payment or acceptance of facilitation payments is unacceptable and will not be tolerated.
- 4.1.5 Staff and persons acting on behalf of or providing services for UA92 must abide by UA92 Policy on Gifts and Hospitality;
- 4.1.6 Any suspicion of bribery or fraud should be reported immediately through the channels defined by this Policy, and UA92 will consider appropriately all such reported instances.

## **5. Application:**

### **5.1 Definition and scope**

- 5.1.1 This policy applies to all staff and associated persons of UA92. It shall be made generally available and published publicly via UA92 website
- 5.1.2 Bribery and fraud are complex legal concepts: further definition and explanatory guidance is provided separately in Appendix 1
- 5.1.3 This policy and associated explanatory guidance has been adopted by the Board of Directors and applies throughout UA92. This policy also applies in full to majority and wholly owned subsidiary companies unless separate policies have been formally approved and adopted by the Boards of those companies and endorsed by UA92 Board.

### **5.2 Responsibilities and reporting**

- 5.2.1 The Finance Lead is responsible for ensuring that this policy is implemented and maintained and that appropriate explanatory guidance is provided. The Leadership Team, Heads and Managers are responsible for ensuring that staff within their areas (as appropriate), affected students, and other associated persons are made aware of this policy and associated explanatory guidance.
- 5.2.2 The Boards of Directors of majority and wholly owned subsidiary companies of UA92 are responsible for ensuring that this policy, or an alternate policy that is approved by UA92 Board, is implemented and maintained within those companies and that staff and other associated

persons are made aware of the policy and associated explanatory guidance.

**5.2.3** Every member of staff and associated person who acts on behalf of or provides services to UA92 is responsible for ensuring that they comply at all times with this policy and guard against the commission of bribery or fraud.

**5.2.4** The Finance Lead, or a nominated delegate, is responsible for monitoring the effectiveness of this policy, keeping it under regular review, and proposing any amendments in the policy to the UA92 Board of Directors as appropriate and necessary. To this end, he or she will:

(a) ensure that appropriate levels of explanatory guidance and training are provided to support this policy and that they are kept up to date;

(b) ensure that any standard UA92 documents and procedures (including procurement terms and procedures, fundraising documentation, and terms and conditions of sale, hire and employment) reflect the requirements of this policy;

(c) ensure that procedures are in place to deal with suspected instances of bribery and fraud and to coordinate UA92's response to any investigation or charge under anti-bribery or fraud legislation;

(d) ensure that procedures are in place to communicate this policy to all staff and others who act on behalf of or provide services for UA92 and, where appropriate, to arrange for the provision of further guidance and training;

(e) compile an annual report for the Audit & Risk Committee on the implementation of this policy, including the outcomes of any relevant risk assessments and due diligence and any reported incidents of suspected bribery and fraud.

### **5.3 Suspected instances of bribery and fraud**

**5.3.1** Under this policy

(a) individuals who suspect that bribery or fraud has occurred are required to report their concerns immediately to their line manager, who must alert the Finance Lead immediately. If the suspicion

directly relates to your line manager then report your concerns directly to the Finance Lead;

(b) all disclosures are to be made in accordance with UA92's Whistleblowing Policy;

(c) UA92 will consider and deal appropriately with all reported instances of bribery and fraud;

(d) the Finance Lead will ensure that a register of reported incidents of bribery and fraud is maintained.

## **6. Risk assessment**

- 6.1** Bribery and fraud risk should be regularly assessed as a specific part of the wider risk assessment and management performed by departments and committees. Significant transactions – those that are of high value, or high risk, or high profile – should always be subject to a specific bribery and fraud risk assessment. Proportionate preventative and detective controls should be identified and implemented, together with regular reviews to determine their efficacy. i.e. significantly increased risk due to the nature of the transaction, third party, territory, opportunity or sector.
- 6.2** Where risk assessments indicate a significant risk that bribery or fraud might occur appropriate due diligence must be conducted prior to proceeding with the relevant transaction.

## **7. Third parties**

- 7.1** UA92 expects third parties acting for or providing services to UA92 not to commit bribery or fraud and will take appropriate measures and action should it discover that third parties are engaging in bribery and fraud.
- 7.2** Third parties are advised, therefore, to make themselves fully aware of the provisions of this policy and, in particular, the Standards relating to bribery and fraud. Where appropriate, UA92 will include contractual obligations in respect of adherence to this policy in its agreements with third parties.



## **8. Related documentation: Interaction with other policies, procedures, and regulation**

**8.1** This policy interacts and overlaps with a number of other UA92 policies and procedures:

- Financial Regulations, Procedures and Guidance;
- Register of Interests and Guidance Form;
- Gifts and Hospitality Procedure;
- Whistleblowing Policy;
- UA92 ethics framework;

## 8. Appendices:

### Appendix 1

#### Definitions

- **Fraud**

UA92, in accordance with the HEFCE Audit Code of Practice, defines fraud and corruption to include impropriety, fraud, theft, and loss of charity assets or other irregularity.

The Fraud Act 2006 makes provision for, and in connection with, criminal liability for fraud and obtaining services dishonestly. The Act provides for three different ways of committing the offence, being:

- **Fraud by false representation**

Dishonestly making a false representation, and intention, by making the representation, to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss;

- **Fraud by failing to disclose information**

Dishonestly fails to disclose to another person information which they are under a legal duty to disclose, and intends, by failing to disclose the information, to make a gain for themselves or another, or to cause loss to another or expose another to a risk of loss;

- **Fraud by abuse of position**

Occupies a position which they are expected to safeguard, or not to act against, the financial interests of another person, dishonestly abuses that person, and intends, by means of the abuse of that position to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss. A person may be regarded as having abused his position even though their conduct consisted of an omission rather than an act.

- **Bribery**

Bribery can be defined as "giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so."

The Bribery Act 2010 outlaws both giving (active bribery) and receiving bribes (passive bribery) and could extend to cover seeking to influence a decision maker by giving some kind of extra benefit which amounts to more than can legitimately be offered as part of a tender process.

The Act creates four categories of offence that address the following:

- paying or offering a bribe;

- receiving or requesting a bribe;
- bribing a foreign public official;
- the corporate offence of failing to prevent bribery.

Examples of fraud, which are neither exclusive nor exhaustive, include the following:

- Misappropriation of cash e.g. theft of cash from cash boxes, cash registers, and takings from trading outlets, vending machines.
- Theft of stock; Fraudulent encashment of payable orders or cheques;
- Misappropriation of other assets including information and intellectual property. This would also include theft of stationery for private use, unauthorised use of University property e.g. vehicles, computers, other equipment;
- Purchasing or purchase ledger fraud (e.g. approving/paying for goods not received, approving/paying bogus suppliers, approving/paying inflated prices for goods and services, accepting any bribe);
- Travel and subsistence claims overstated or falsely claimed. This may include advances not recovered or forging of counter-signatories;
- Accepting pay for time not worked (e.g. false claim for hours worked, failing to work full contracted hours by any member of staff, false overtime claims, or falsification of sickness self-certification);
- Computer Fraud (e.g. altering or substituting records, duplicating or creating spurious records, or destroying or suppressing records).

- **Warning Signs**

Whilst by no means being proof on their own, the circumstances below (warning signs) may indicate fraud, and should therefore put managers, staff and students on the alert:

- Altered documents (correcting fluid, different pen or handwriting)
- Claim form details not readily checkable
- Changes in normal patterns, of cash takings or travel claim details (for example)
- Text erratic or difficult to read or with details missing
- Delay in completion or submission of claim forms
- Lack of vouchers or receipts in support of expense claims, etc.
- Staff seemingly living beyond their means
- Staff under constant financial or other stress
- Staff choosing not to take annual leave (and so preventing others becoming involved in their work), especially if solely responsible for a 'risk' area
- Complaints from public or staff
- Always working late
- Refusal of promotion
- Insistence on dealing with a particular individual.