

# Guidance for Individuals and Managers on Concerns of Fraud and/or Bribery

This guidance should be read in conjunction with the University's **Fraud & Bribery Response Plan**.

Document owner	University Secretary's Office
Target audience	All colleagues, students, Board of Governors, contractors and others performing work for or on behalf of the University.
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Appendices	Appendix 1 – Examples of acts of fraud and bribery

## What is fraud?

1. Fraud<sup>1</sup> can be defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator or a third party achieving a gain. Examples are given at [appendix 1](#).
2. However, it's not just intentional actions that could put the University at risk. A lack of awareness from staff in areas such as information security, for example, could allow others to commit fraud against the University. Additionally, poor procedures or lack of effective supervision can also provide opportunities for acts of fraud and unearth potential risks.

## What is bribery?

3. Bribery<sup>2</sup> is broadly defined as the offering or receiving of a financial or other advantage with the intention of inducing or rewarding improper performance. Improper performance is where someone does not act in good faith and abuses their position of trust. Examples are given at [appendix 1](#).
4. Bribery does not have to involve cash or an actual payment. It can take many forms including: gifts, loans, fees, discounts, rewards, holidays, vouchers, tickets, meals, recruitment, preferential treatment or business or commercial advantage (taxes, services, donations, etc.) and this can be carried out before, at the same time, or after the bribe is received. A bribe may be received directly, or via third parties.

<sup>1</sup> As defined in the Counter Fraud Policy

<sup>2</sup> As defined in the Anti-Bribery & Corruption Policy

## What to do if you suspect an instance of fraud?

We wish to encourage anyone having reasonable suspicions of fraud or bribery acts to report them immediately and therefore, it is also our policy that no detrimental action of any kind will be taken against a person who makes a complaint, in good faith.

5. There are two main ways in which such a complaint can be made.
  - First, under the University's Financial Regulations, individuals should immediately notify the **University Secretary** by emailing [University.Secretary@leedsbeckett.ac.uk](mailto:University.Secretary@leedsbeckett.ac.uk). Where a concern is raised by a member of staff to their line manager, this should be immediately reported by the manager to the University Secretary who will decide on the appropriate actions to be taken.
  - Secondly, individuals can make use of the [Whistleblowing \(Public Interest Disclosure\) Policy & Procedure](#).
6. Staff must also alert their line manager if they believe an **opportunity** for fraud exists because of poor procedures or lack of effective supervision. The **manager** should review these concerns immediately and, where required, put actions in place to significantly reduce or remove the risks identified, reporting ongoing risks as necessary.

## Guidance for Individuals Reporting Concerns

7. Irrespective of how any act of fraud or bribery is discovered, the following - *Things to do, Things not to do and Things to remember* - should always be considered:

### Things to do:

- Stay calm - remember you are a witness not a complainant.
- If possible, write down your concerns immediately - make a note of all relevant details such as what was said conversations, the date, the time, location, and the names of anyone involved.
- Consider the possible risks and outcomes of any immediate action you may take.
- Make sure that your suspicions are supported by facts, as far as is possible at this stage.
- Provide as much information as possible.
- Do not interfere with any evidence and make sure it is kept in a safe place until this can be given to the Investigating Officer.

### Things not to do:

- Don't become a private detective and personally conduct an investigation or interviews.
- Don't approach the person/persons potentially involved (this may lead to conflict, violence, destruction of evidence etc.)
- Don't discuss your suspicions or case facts with anyone other than the University Secretary unless specifically asked to do so by the University Secretary.
- Don't use the process to pursue a personal grievance.

**Things to remember:**

- You may be mistaken or there may be an innocent or good explanation - but this will come out in the investigation.
- The response and investigation process may be complex and relatively lengthy and, as a consequence, you may not be thanked immediately. Moreover, the situation may lead to a period of disquiet or distrust in the University despite having acted in good faith.

**Guidance for managers on receiving a report of fraud**

8. Where a concern is raised by a member of staff to their line manager, this should be immediately reported by the manager to the University Secretary who will decide on the appropriate actions to be taken.
  - Listen to the concerns of your staff and treat every report you receive seriously and sensitively. Make sure that all staff concerned are given a fair hearing, bearing in mind that they could be distressed, upset and/or frightened.
  - Reassure your staff that they will not suffer because they have told you of their suspicions, as long as they are made in good faith.
  - Get as much information as possible.
  - Do not interfere with any evidence and make sure it is kept in a safe place.
  - Ask the member of staff to keep the matter fully confidential in order that it can be investigated without alerting the suspected/alleged perpetrator.

## Examples of acts of fraud and bribery

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Examples of acts of **fraud** irregularities and other forms of illegal activity that can occur in a Higher Education setting include (but are not limited to):

(a) **Employee fraud against employers:**

e.g. payroll fraud, falsifying expense and/or overtime claims, theft of cash or assets or intellectual property, misuse of procurement card, account take over, cheque fraud, false accounting, payment fraud, procurement fraud, receipt fraud, abuse of position, abuse of system access, colluding with suppliers, manipulation of contracts, post redirection fraud, segregation of duty abuse, money laundering

(b) **Cyber-crime:** individuals using computers and technology to commit crimes

e.g. phishing attacks, spamming, hacking, bogus websites, malware and computer viruses, password fraud

(c) Provision of fake **references and/or qualifications** when seeking employment with or a promotion within the University

e.g. failing to disclose information, false representation, identity fraud, false immigration status, non-disclosure of conflicts of interest, pre-employment fraud

(d) **Academic fraud**

e.g. plagiarism, cheating in assessments and examinations, false qualifications, falsification of data, tampering with evidence, falsifying certificates, academic consultancy, exam script theft, examination fraud, research theft

(e) **Unauthorised use of University assets** for personal gain

e.g. third-party attempts, invoice scams, theft of cash or assets or intellectual property, account take over, cheque fraud, payment fraud, procurement fraud, receipt fraud, company impersonation,

Some examples of acts of **bribery** (be that offering, promising, giving, requesting, agreeing to receive, or accepting) that occur place in a University setting include (but are not limited to):

- bribery in order to secure or keep a contract
- bribery to gain any advantage over a competitor
- bribery to obtain a place or qualification at University
- bribery for recruitment purposes
- bribery to obtain planning consents
- bribing a foreign public official
- payments to facilitate the arrangement of visas, licences, speeding up of an application for overseas travel to carry out research, attend a conference or event etc.
- the failure by the University to prevent a person associated with it from bribing another