



Hertford College

OXFORD

ANTI-FRAUD POLICY

October 2023

Replaces all previous versions.

Introduction

The College is committed to conducting its activities in accordance with the highest ethical standards, and all relevant legislation. It has zero tolerance for bribery committed by staff, members or associated persons, aims to reduce instances of bribery perpetrated against the College to the practical minimum, and will take appropriate action to prevent bribery in respect of its activities.

This policy applies to the College, and to all subsidiary undertakings.

Definition of Fraud

Fraud is a dishonest act or omission that is made with the intent of making a gain or causing a loss (or the risk of a loss). Under the UK's Fraud Act 2006 there are three specific offences:

1. false representation
2. failing to disclose information
3. abuse of position.

Corruption is dishonest or fraudulent conduct, typically involving bribery (see the College's Anti-Bribery Policy).

Examples of fraud in higher education institutions include, but are not limited to:

- Fraud involving cash or physical assets
- Fraud involving confidential information
- Procurement and payment fraud
- Payroll fraud
- Fraudulent expense claims
- Fraudulent financial reporting (i.e. revenue recognition, asset valuation etc)
- Fraudulent regulatory and non-financial reporting
- Facilitation of tax evasion
- Academic fraud including admissions, examinations, awards and research
- Reference and qualification fraud
- Immigration fraud
- Recruitment, appointment and employment fraud
- Bribery and corruption fraud
- Anti-competitive behaviour
- Accommodation-related fraud, including preference and payment

College Policy

All staff, members, and those acting for or on behalf of the College are expected at all times to:

- not commit any form of fraud;
- understand and comply with their responsibilities under this policy;
- guard against the commission of fraud by or on behalf of anyone covered by this policy;
- if applicable to their role, undertake their responsibilities with respect to the College's internal controls in a manner that is diligent and timely;
- comply with the College's Information Security Policy and other relevant guidance at all times, in order to reduce the risk of fraud from unauthorised access to systems and data;
- report immediately any suspicion of fraud or irregularity;
- Assist or cooperate with the investigation of suspected fraud, when requested to do so.

Reports of suspected fraud will be investigated fully, and disciplinary or other action will be where a breach of this policy is judged to have taken place. In the most severe cases, this may result in dismissal for staff, expulsion for members, and contractual or commercial sanctions for third parties. It may also lead to civil recovery proceedings, and/or reference to professional bodies and/or the police or other criminal investigation agency and may result in prosecution.

Individuals who refuse to take part in fraud, or who report concerns under this policy in good faith, will be protected from detrimental treatment or retaliation. Malicious or vexatious reports may result in disciplinary action.

Application

All reports required under this policy should be made as a disclosure under the College's **Public Interest Disclosure (Whistleblowing) Code of Practice**. The protections and other provisions of that code will apply, as will the detailed processes for handling, reporting and recording the disclosure.

This policy will be brought to the attention of all new staff and members upon first joining the College, and to all existing staff and members on a regular basis.

Treasury Committee, October 2023