



**Coleg
Gwent**



COUNTER FRAUD AND BRIBERY POLICY

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All of our policies and procedures are available in English and Welsh on the [staff intranet](#).

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FOREWORD

At Coleg Gwent we are committed to protecting our assets and to honesty and integrity in all of our activities. This is reflected in our college values and expected behaviours.

We conduct our business in an open, honest and fair manner. As such, all governors, staff and third parties working on behalf of the College, whether permanent or temporary, are expected to adopt the highest standards of propriety and accountability, and to play a key role in promoting an anti-fraud, anti-bribery and anti-corruption culture.

We are determined to prevent, deter and detect all forms of fraud, bribery and corruption, whether by internal or external parties.

All cases of suspected fraud, bribery or corruption will be thoroughly investigated and dealt with appropriately. The form of action taken will depend on the level and circumstances of the fraud discovered. This may include disciplinary procedures, dismissal and/or criminal prosecution and we will always seek to recover funds lost through fraud.

All governors and staff are expected to conduct themselves in line with our Core Values and Behaviours, our Code of Conduct and the “Nolan” principals which underpin the anti-fraud culture and are based on the following Seven Principles of Standards in Public Life:

1. **Selflessness** - holders of public office should take decisions solely in terms of the public interest. They should not do so to gain financial or other material benefits for themselves, their families or friends.
2. **Integrity** - holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in their official duties.
3. **Objectivity** - in carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards or benefits, holders of public office should make choices on merit.
4. **Accountability** - holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever public scrutiny is appropriate to their role.
5. **Openness** - holders of public office should be as open as possible about all the decisions and actions they take. They should give clear reasons for their decisions and restrict information only when the wider public interest (or legislation) demands.
6. **Honesty** - holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.
7. **Leadership** - holders of public office should promote and support these principles by leadership and example.

This policy aims to define fraud, bribery and corruption; highlights preventative controls in place to combat fraud, bribery or corruption and explains how to report suspicions of such behaviour.

1. WHAT IS FRAUD, BRIBERY AND CORRUPTION?

Definition of Fraud

For the purposes of this policy, fraud is defined as the use of deception to deprive, disadvantage or cause loss to another person or party. This can include theft, the misuse of funds or other resources or more complicated crimes such as false accounting and the supply of false information or misrepresentation.

The Fraud Act 2006 introduced three main offences. They are as follows:

Offence	Example
Fraud by false representation	lying on a CV to obtain employment
Fraud by abuse of position	finance manager uses their position to embezzle funds
Fraud by failing to disclose information	not declaring an unspent criminal conviction in order to obtain employment

Examples of fraud that might occur at the College would include (the list is not exhaustive or exclusive and other offences of a similar nature will be dealt with under this policy):

- falsification of expense claims or pay claims
- abuse of annual leave entitlement
- theft of cash or other college assets or stock
- falsification of invoices or other records to procure payment
- failure to account for monies or invoices paid
- abuse of the sickness scheme
- unauthorised use of college property and equipment
- inappropriate use of college facilities, property or equipment for personal gain
- undertaking other employment activities or otherwise being absent without authority during college contractual hours
- falsifying learner outcome claims/records
- falsifying qualifications to gain employment
- failing to disclose a personal interest in businesses with whom the college contracts for services or supplies. See para 20.2

An individual who commits fraud will face disciplinary action, civil action and/or criminal prosecution. If found guilty of fraud in a criminal court, an individual may receive a custodial sentence of up to ten years. The individual may also be struck off if they are a member of a professional body.

Definition of Bribery

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is unethical, illegal or a breach of trust. Bribery does not have to involve cash or an actual payment exchanging hands and can take many forms such as a gift (i.e. lavish treatment during a business trip or tickets to an event in order to gain a contract).

Bribery does not always result in a loss. The corrupt person may not benefit directly from their deeds; however, they may be unreasonably using their position to give some advantage to another.

The Bribery Act 2010 provides the four main offences:

- giving or offering a bribe
- receiving or requesting a bribe
- bribing a foreign public official (also known as facilitation payments)
- negligently failing to prevent a bribe (corporate offence)

Under the Bribery Act, an offence can still have been committed even if no money or goods have been exchanged and a bribe has no minimum value.

Individuals who commit bribery against the College may face criminal prosecution, civil action, disciplinary action and/or striking off (if the individual is a member of a professional body). If found guilty of bribery, the individual may receive a ten year custodial sentence and unlimited fines.

Definition of Corruption

Corruption can be seen as the umbrella term to describe a form of dishonesty or a criminal offence which is undertaken by a person or an organisation which is entrusted with a position of authority, in order to gain illicit benefits or abuse power for one's gain. This can include fraud and bribery.

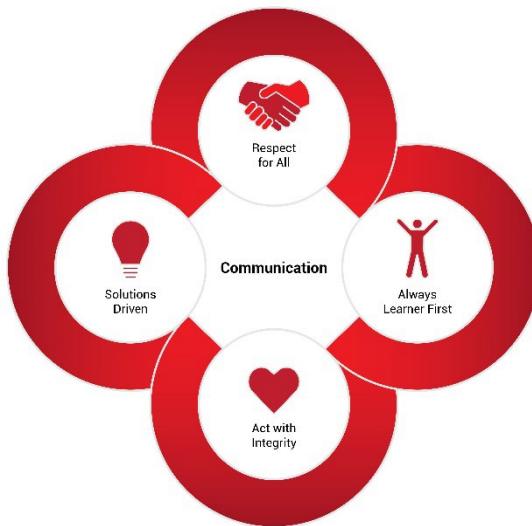
Money Laundering

Illegal and fraudulent activities such as those described above can include Money Laundering. This is the process of making large amounts of money obtained by crimes, such as drug trafficking to appear to have come from a legitimate source.

Whilst the College believes that the risk of money laundering in its operations are low, key staff should be particularly alert to situations where funds flow through the College from unfamiliar sources; where new business relationships are formed or where significant one-off transactions are identified.

Money laundering is a specific and complex process and staff in cash handling/treasury management roles will need to be alert to the potential of money laundering. Staff should consult the College's guidelines on the prevention of money laundering (Treasury Management Policy - TMP9) and any suspicion that money laundering may be in evidence within the College should be referred immediately to the Director of Finance, Estates & Facilities or Vice Principal (Resources & Planning).

2. POLICY STATEMENT



Coleg Gwent is committed to conducting its affairs with honesty and integrity and in a responsible and transparent way. We expect all governors, staff and those who work for us to maintain high standards of behaviour in line with our Core Values as outlined above and our Governor and Staff Codes of Conduct

Coleg Gwent values its reputation for ethical behaviour and for financial probity and reliability.

We strive to serve our learners to the best of our ability, openly and honestly. Any involvement in bribery, corruption and fraud will reflect adversely on our image and reputation and we will not tolerate such behaviour.

To maintain the trust of our learners and partners and our excellent reputation, we:

- Have set out a clear anti-bribery, corruption and fraud policy.
- Provide training and guidance to all employees so they can recognise and avoid the use of bribery by themselves and others and avoid any activity that may be deemed as corrupt and/or fraudulent.
- Encourage staff to be vigilant and to report any suspicion of bribery, corruption or fraud, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately.
- Rigorously investigate any such instances of alleged misconduct and assist the police and other appropriate authorities in any resultant prosecution.
- Take firm and vigorous action against any individual(s) involved in bribery, corruption or fraud.

3. PREVENTION OF FRAUD, BRIBERY AND CORRUPTION

The College operates within a robust framework of expected behaviour and internal control which includes values and behaviours, the code of conduct and systems and procedures, including Standing Orders and Financial Regulations and the procurement policy and procedure. These are designed, in part, to prevent fraud and corruption and to enhance accountability. We require governors, staff and third parties working on our behalf to act in accordance with this framework.

The College has systems and procedures that incorporate robust internal controls designed to minimise the risk of fraud, bribery and corruption occurring. Managers are required to identify the risks to which systems are exposed (including the risk of fraud), to develop and maintain controls

to mitigate and manage the risks and to ensure that such controls are properly complied with. The Corporate Risk Register identifies fraud and cybercrime as key risks to the College and presents the mitigating actions in place to minimise the risk. The College's Internal Audit service reviews the adequacy and effectiveness of internal controls, as part of their annual audit programme, to provide assurance to managers, CMT and the Audit Committee.

A key preventative measure to minimise the risk of fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff in terms of their propriety and integrity. In this regard, temporary staff should be treated in the same manner as permanent staff. Staff recruitment should be in accordance with procedures laid down in the relevant HR policies, and written references obtained before formal employment offers are made.

Assistant Principals, Directors and Senior Postholders must:

- disclose details of any organisations in which they hold a position of authority or other material interest and whose business could bring them into contact with the College.
- Disclose any transactions between the College and parties related to them.

To minimise the risk of bribery and corruption, the College has adopted the following policy on gifts and hospitality:

- Unbranded gifts up to the value of £100 must not be accepted without the permission of the appropriate Director/Assistant Principal and gifts above the value of £100 can only be accepted with the permission of the Principal/Chief Executive. All such gifts/hospitality must be notified to the Director of Finance, Estates & Facilities for inclusion in the Corporate Gifts and Hospitality Register. Small branded items such as pens, calendars etc. up to an estimated value of £25 may be accepted. The Register will be reviewed by the Audit Committee on an annual basis.
- The College requires all individuals engaging suppliers of services and working with partners of behalf of the College to ensure that service suppliers and partners are selected through a transparent and competitive selection process and due diligence is carried out on partners and suppliers before entering into contracts. Further information is set out in the College's Financial Regulations and Procedures.
- All staff and suppliers must understand and comply with this Anti-fraud, Bribery and Corruption policy. To ensure that this is communicated, the College publishes this policy on the staff intranet and on its website and communicates its importance through In Touch briefings to all staff.
- All staff are monitored against a requirement to undertake regular statutory training which includes:
 - Anti Bribery Essentials
 - Whistleblowing Essentials - Reporting Fraud & Malpractice
 - Information Security Essentials (Cyber Security)

4. REPORTING FRAUD, BRIBERY & CORRUPTION

A **QUICK GUIDE** to Reporting a Concern

Do you have concerns about fraud, bribery or corruption taking place in the College?

DO	DON'T
 Note your concerns - record details such as your concerns, names, dates, times, details of conversations, photographs, screenshots, emails other media sources and possible witnesses. Time, date and sign your notes	 Confront the suspect or convey concerns to anyone other than those authorised. Never attempt to question a suspect yourself; this could alert a fraudster or accuse an innocent person
 Retain evidence - retain any evidence but only if you fear that may be destroyed, or make a note and advise your line manager or appropriate person	 Try to investigate or contact the police directly. Never attempt to gather evidence yourself unless it is about to be destroyed; gathering evidence must take into account legal procedures in order for it to be useful
 Report your suspicion Your confidentiality will be respected - delays may lead to further financial loss	 Be afraid of raising your concerns The Public Interest Disclosure Act 1998 protects employees who have reasonable concerns; you will not suffer discrimination or victimisation by following the correct procedures
 Stay calm	 Do not use the process to pursue a personal grievance.

How can I report suspected fraud, bribery or corruption taking place in the College?

In the first instance, you should normally raise the concern with your line manager.

BUT if:

- the concern relates to your line manager, then you should raise it with a Director
- it relates to a Director; the concern should be raised with a Vice Principal.
- the issue concerns a Vice Principal, the concern should be raised with the Principal/Chief Executive
- it relates to the Principal/Chief Executive the concern should be raised with the Chair of the Governing Body
- it relates to the Chair of the Governing Body the concern should be raised with the Chair of the Audit Committee.

What staff should do if they suspect fraud

1. Staff are encouraged and, indeed, expected to raise any concern that they may have, without fear of recrimination. To facilitate this, the College has a [Whistleblowing Policy](#). Any concerns raised will be treated in the strictest confidence and will be properly investigated.
2. Staff are often the first to spot possible cases of fraud or corruption at an early stage. Staff should not try to carry out an investigation themselves. This may damage any subsequent enquiry.
3. In the first instance, staff should normally raise the concern with their line manager. If the concern relates to a line manager, then staff should raise it with a director, and if it relates to a director, the concern should be raised with a Vice Principal. If the issue concerns the Vice Principal then the Principal/Chief Executive. If the issue concerns the Principal/Chief Executive, the concern should be raised with the Chair of Governors, and if it relates to the Chair of Governors the concern should be raised with the Chair of the Audit Committees.
4. Where staff have a difficulty in approaching their own manager, because there is a concern that either management are involved or may not take the matter seriously, they can contact, through the Governance Officer, the Chair of the Audit Committee or the Chair of Governors. They can also contact Protect or Action Fraud (details on page 12).

What should a third party do if they suspect fraud

1. Third parties can report concerns through the College's corporate complaints procedure which can be found on the College website. They can also report concerns direct to College members or staff, who will escalate the concern in line with the Anti-Fraud, Bribery and Corruption Policy.
2. In the event that a person feels unable to raise their concerns direct with the College, they may contact the College's internal or external auditor, whose name and address can be found in the College's published accounts.
3. Anyone concerned about a wrongdoing that threatens the public interest can seek free, confidential legal help from the charity 'Protect' or alternatively can contact the charity Action Fraud. Contact details for both organisations can be found at the end of this policy
4. Speaking out against acts of fraud is not easy. The College will take every precaution to protect an individual's identity when raising a concern if he or she does not want their name to be disclosed. Whilst every possible effort will be taken to protect an individual's identity it must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence.
5. The College encourages individuals to put their names to allegations. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the College, considering the seriousness of the issues raised; the credibility of the concern; and the likelihood of confirming the allegation from other attributable sources.

What should a manager do when a suspicion is reported to them?

1. Any manager who has received information about a suspected fraud or a suspicion of corruption must report it immediately to the Director of Finance and relevant director who will, where appropriate, ensure that the Principal/Chief Executive and VP (Resources and Planning) are informed.
2. The relevant director, in conjunction with the Director of Finance, should satisfy themselves that there are reasonable grounds for the suspicion, and arrange for an investigation to be undertaken. The investigation should be assigned to a person with appropriate experience or qualifications. At this point the Director of HR & OD should be notified of the investigation. Any decision to refer the matter to the Police will be made in consultation with the Principal/Chief Executive and VP (Resources & Planning).
3. The Director of Finance will log reports of suspected/actual frauds in a central Fraud Register.
4. Management should take immediate action to prevent further loss, and should take steps to safeguard any evidence.
5. The investigating officer should retain securely any relevant documentation, in its original format - it should not be written on or altered in any way. Preserving documents in plastic wallets is recommended. Other items or equipment relevant to the investigation must be safeguarded without any alteration to their original condition, for example, personal computers and any records thereon.
6. The final outcome of an investigation could result in a court appearance. It is therefore important that the investigation can withstand the rigours of cross examination. Evidence is crucial, and the investigating officer should preserve evidence in a legally admissible form.
7. A detailed record of the investigation should be maintained. This should include a chronological file recording details of telephone conversations, discussions, meetings and interviews, details of documents reviewed, and details of any tests and analyses undertaken.
8. All interviews should be conducted in a fair and proper manner. Where there is the possibility of criminal prosecution, advice should be sought from the police to ensure that the requirements of the Police and Criminal Evidence Act (PACE) are met. The investigating officer should seek advice from the Director (HR & OD) before undertaking any interviews.
9. The Director (HR & OD) will provide advice on the action needed to secure any cash and evidence, and will advise on disciplinary procedures, particularly where it may be necessary to suspend staff.
10. No information should be divulged to anyone other than the small group of senior managers who are directly involved in managing the investigation.
11. No information should be divulged to the press or media. Responsibility for divulging information to the media will be taken by the relevant director, in consultation with the Principal/Chief Executive, through the College's Communications/Marketing teams.

The Role of Internal Audit

It is a management responsibility to maintain systems and to ensure that resources are applied properly on approved activities. This includes responsibility for the prevention and detection of fraud and other illegal acts. The Internal Audit service shall have regard to the possibility of such wrongdoing and should seek to identify serious defects in internal control which might permit the occurrence of such events. The VP (Resources & Planning) should advise the internal audit provider of any discovery or suspicions of fraud. Likewise the internal audit provider should notify the Director of Finance and VP (Resources & Planning) in the event of internal audit staff discovering evidence or suspicion of fraud.

5. USEFUL CONTACTS

Action Fraud

Action Fraud is the UK's national reporting centre for fraud and cybercrime where you should report fraud if you have been scammed, defrauded or experienced cyber crime in England, Wales and Northern Ireland



The Auditor General for Wales

The Auditor General is classed as a prescribed person for Whistleblowing purposes. This means that a worker can report concerns about wrongdoing in a workplace to the Auditor General, as well as, or instead of, their employer.

The Auditor General will consider, but isn't obliged to investigate, every disclosure he receives.

Email: whistleblowing@audit.wales

Telephone: 029 20 320 522

Post:

PIDA Officer
The Auditor General for Wales
24 Cathedral Road
Cardiff
CF11 9LJ



Protect

Protect (formerly Public Concern at Work) is the UK's whistleblowing charity. The charity aim to stop harm by encouraging safe whistleblowing. They provide a free, confidential [advice](#) line which supports more than 3,000 whistleblowers each year who have seen malpractice, risk or wrongdoing in the workplace.

You are advised to take independent legal advice before making disclosures outside the College as you will only be legally protected in limited circumstances.

<https://protect-advice.org.uk/contact-protect-advice-line/>

PROTECT

The Green House
244-254 Cambridge Heath Road
London E2 9DA



Welsh Government as Principal Regulator of exempt charities

Further Education Colleges are designated as exempt charities under Schedule 3 of the Charities Act 2011.

In Wales, a Minister of the Welsh Government acts as Principal Regulator to the FE Colleges, to promote compliance with their legal obligations under the Charities Act 2011

The role of the Welsh Ministers as the Principal Regulator of exempt charities
Welsh Further Education Corporations and St David's Catholic Sixth Form College



www.gov.wales

6. RELATED POLICIES AND DOCUMENTS

- Whistleblowing Policy
- Financial Regulation & Procedures
- Disciplinary Policy
- Treasury Management Policy
- Expenses and Benefits Policy
- Recruitment Policy
- Staff Code of Conduct
- Core Values & Behaviours