

Counter-Fraud Policy

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Ownership	Chief Financial Officer
Policy Contact	Imran Chughtai
Last review date	August 2024

1 Introduction

- 1.1 Goldsmiths is committed to the proper use of funds, both public and private. As a consequence, it is essential that everyone associated with the College - including staff, students, employees, contractors and third parties - are aware of the risk of fraud, corruption, theft and other activities involving dishonesty at work, in all its forms.
- 1.2 The College aims to reduce instances of fraud to the absolute practical minimum, and to also put in place arrangements that hold the impact of any fraud to a minimum level on an ongoing basis. The College's approach to counter-fraud will be comprehensive, cost-effective, and professional, using specialist expertise if, as and when required.
- 1.3 This policy should be read in conjunction with the following policies which are available on Goldmine:
- Anti-Bribery & Anti-Corruption Policy
 - Whistleblowing Policy
 - Anti-Money Laundering Policy

2 Preamble - Definitions

- 2.1 Fraud can be defined as (i) wrongful or criminal deception intended to result in financial or personal gain and (ii) a person or thing intended to deceive others, typically by unjustifiably claiming or being credited with accomplishments or qualities. Both definitions are, clearly, directly applicable to the Higher Education sector.
- 2.2 Corruption can be defined as dishonest or fraudulent conduct, typically involving bribery.
- 2.3 Bribery can be defined as the offering, giving, receiving, or soliciting of any item of value (money, goods, favours or other forms of recompense) to influence the actions of an official or other person in charge of a public or legal duty.

3 Counter-fraud policy objectives

- 3.1 Most organisations adopt a multi-dimensional approach to countering fraud and Goldsmiths is no exception. The eight key objectives of the College's counter-fraud policy are:
- Establishment of a counter-fraud culture.
 - Maximum deterrence of fraud.
 - Active and successful prevention of any fraud that cannot be deterred.
 - Rapid detection of any fraud that cannot be prevented.
 - Professional investigation of any detected fraud
 - Effective internal and external actions and sanctions against people found to be committing fraud, including legal action for criminal offences.
 - Effective communication and learning in relation to fraud
 - Effective methods of seeking redress when/where fraud has been perpetrated.
- 3.2 The overriding objective of the College's counter-fraud activity is to ensure that (i) fraud is seen as unacceptable by every member of the Goldsmiths' community and (ii) counter-fraud is seen to have the unwavering focus of the College as a whole.
- 3.3 This document sets out the College's policy and procedures for dealing with suspected cases of fraud, including corruption, and includes summarised instructions about what to do, and who to contact/notify, should any fraud-related concerns arise.
- 3.4 At a practical level, fraud is deemed to be deliberate intent to deprive the College, and its associate activities, of money or goods through the falsification of any records or documents. Some examples are: submission of false invoices, inflated time records or travel claims and/or the use of purchase orders to obtain goods for personal use. This is an important distinction, intended to clarify the crucial difference between deliberate fraud and unintentional error, removing - wherever possible - any potential confusion or ambiguity.

4 Counter-fraud policy

- 4.1 The College is absolutely committed to the highest standards of honesty, accountability, probity and openness in its governance. As a direct consequence of this, Goldsmiths is committed to: (i) reducing fraud associated with any of its activities, operations and locations to the absolute practical minimum; and (ii) the robust investigation of any fraud issues that should arise. Any such investigation will be conducted without regard to factors such as position, title or length of service.
- 4.2 Where any acts of fraud or corruption are proven, the College will make every endeavour to ensure that the perpetrator(s) are dealt with to the full extent of the law and University disciplinary policy/contractual processes, where a third-party is involved, and will also take every step to recover all losses in full.
- 4.3 It is the responsibility of everyone associated with the College - including staff, students, employees, contractors and third parties - to report any based suspicions of fraud or corruption. The College has a “no retaliation” policy for people reporting reasonably held suspicions, and concerns can be raised, if necessary, under the College’s separate Whistleblowing Policy.
- 4.4 This policy applies to any fraud, or suspected fraud involving everyone, and anyone associated with the College - including staff, students, employees, contractors and third parties.
- 4.5 It is important that there is a controlled and co-ordinated response to dealing with suspicions of fraud. Colleagues are asked not to contact the police directly, but rather to discuss the matter with the appropriate persons listed in the Appendix. Should your concerns be in connection with senior members of staff, you should refer to the College’s Whistle-blowing policy which gives alternative contact details for the Chair of Council and the College’s independent external auditors.

5 Common types of University and Higher Education fraud

5.1 These can include, but are not limited to:

- Fraud involving cash, physical assets or confidential information
- Misuse of accounts
- Procurement fraud
- Payroll fraud
- Financial accounting fraud, including fees
- Fraudulent expense claims
- Reference, qualification, and related employment fraud
- Recruitment and appointment fraud
- Bribery and corruption fraud
- Academic fraud including immigration, admissions, internships, examinations, plagiarism and awards.
- Accommodation-related fraud, including preference and payment.

6 Counter-fraud - Actions, including Do and Don't

6.1 Where there is suspicion that fraud or corruption has occurred, or is about to occur, then it is essential that the appropriate person within the College is contacted immediately; a list of appropriate persons and how to contact them is contained in Appendix 1 to this policy.

- Do report your concerns, as above; reports will be treated as confidential.
- Do persist if your concerns remain.
- Do retain or copy any relevant document(s). This holds documents for use in any subsequent investigation and avoids any documents being accidentally - or purposely – destroyed.
- Do consult with HR and other appropriate persons before instigating any disciplinary processes as they will be able to advise on how best to handle the situation given its sensitivity and possible police involvement.
- Don't be afraid to seek advice from an appropriate person.
- Don't confront an individual or individuals with your suspicions.

- Don't discuss your concerns with colleagues or anyone else other than an appropriate person.
 - Don't contact the police directly - that decision is the responsibility of the appropriate person and other senior College officers. If your suspect fraud has been committed by a senior member of staff, then you should refer to the College's Whistle-blowing policy as you can report your concerns to, among others, the Chair of the College's Council or the College's independent external auditors.
 - Should you become aware that an individual is under formal investigation for fraud, do not alert them to the fact as it may constitute the criminal offence of "tipping off".
- 6.2 Again, the College has a "no retaliation" policy for people reporting reasonably held concerns and suspicions, and any retaliation against such people - including victimisation and deterring/preventing reporting - will be treated as a Serious Offence under the College's disciplinary processes. Equally, however, abuse of process by reporting malicious allegations will also be regarded as a disciplinary issue.
- 6.3 Any contravention of the no-retaliation policy should be reported through the dedicated process contained in the College's Whistle-blowing policy.
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7 Fraud with academic implications

- 7.1 Fraud can often be associated with direct financial gain, such as procurement and invoicing fraud. However, in the Higher Education sector, academic fraud is a further possibility, including fraud related to immigration, admissions, internships, examinations, plagiarism and awards.
- 7.2 These kinds of fraudulent activity could be very high-profile, with potentially significant consequences for the College. Because of this threat, it is again essential that an appropriate person is contacted at the earliest opportunity, together with other senior College officer(s), as deemed appropriate. As each case of this type is different, it is largely impossible to produce fully definitive guidance.
- 7.3 The investigation into a fraud may involve several stakeholders, including the police and professional bodies, but decisions regarding their involvement - generally - remain the purview of senior College officers. To ensure that the investigation is not compromised, however, it is vital that the number of people aware of the investigation is kept to an absolute minimum. Notwithstanding, it should be recognised that some frauds of this nature will involve the police initiating their own investigation.

8 Other matters

- 8.1 Significant frauds are reportable to our regulator, the Office for Students, and the appropriate persons must ensure that such matters are reported promptly. The Office for Students' guidance should be referred to for their extant definition of reportable matters.
- 8.2 In each case, the Audit and Risk Committee will commission an investigation of such reportable matters from the Head of Internal Audit.

Appendix 1 to the policy

Appropriate persons and how to contact them

Unless the suspected fraud concerns research ethics, please contact the Chief Financial Officer in the first instance, or in his absence the Deputy Director of Finance. If the suspected fraud directly involves the Chief Financial Officer, please contact the Director of Legal and Governance Services.

If the suspected fraud concerns research ethics, please contact the Pro-Warden with responsibility for Research Ethics.

If the suspected fraud concerns collusion between the parties above, please contact the Chair of the Audit and Risk Committee.

Their roles are included in the table below and contact details for internal staff are available from <https://www.gold.ac.uk/staff-directory/>. The Chairs of Council and Audit and Risk Committee can be contacted via the Governance Office (governance@gold.ac.uk).

The Chief Financial Officer (or nominee as described above) will determine the appropriate and proportionate next steps to be taken. If there is suspicion that a significant fraud has taken place, including any incident that is reportable to the Office for Students, the Chairs of Council and Audit and Risk Committee, Warden, internal and external auditors must be notified.

All incidents of fraud are reported annually to the Audit and Risk Committee.

Title/Role
Chair of Council
Chair of Audit & Risk Committee (An independent member of Council)
Chief Operating Officer (acting)
Chief Financial Officer
Pro-Warden with responsibility for Research Ethics
Deputy Director of Finance
Director of Legal and Governance Services