

# Anti-Fraud, Bribery and Corruption Policy

<b>Date established:</b>	May 2003
<b>Updated:</b>	October 2023
<b>Reviewed:</b>	Annual last review 091023
<b>Purpose:</b>	This policy aims to set out MITSkills position Fraud and dealing with suspected fraud, theft and or corruption/bribery. Our Aim is to ensure we comply with the Bribery Act 2010 (MITSkills is also referred to as the college in this policy)

## INTRODUCTION

MITSkills (the college) is committed to dealing rigorously with any instances of fraud, bribery or corruption which take place within its operations. The college will ensure robust procedures are in place to reduce the risk of fraud or corruption taking place within any of its operations.

## DEFINITION OF FRAUD, CORRUPTION/BRIBERY AND THEFT

The college understands fraud and corruption to mean:

- Fraud: Intentional distortion of financial or other statements or records which are carried out to conceal the misappropriation of assets or otherwise for gain
- Bribery/Corruption: The offering, giving, soliciting or acceptance of inducements, rewards or bribes which might influence the actions taken by MITSkills. (Note where this document says Corruption, it is also taken to mean any form of Bribery. See the Bribery Act 2010)

There are the 4 Offences against the Bribery Act 2010

The Offences

- 1) Offering, promising or giving a bribe to another person;
- 2) requesting, agreeing to receive or accepting a bribe from another person;
- 3) bribing a foreign public official;
- 4) the corporate offence of failing to prevent bribery.

We ask all employees, customers, or learners to report it if they believe any employee or subcontractor, or customer, learners may have been involved in bribery to influence our employees or the outcome of any business contract, inspection, quality assurance or test or exam results please see our whistleblowing policy.

- Theft: Acting dishonestly to take or appropriate property, money or other assets belonging to or which are the responsibility of MITSkills with the intention of permanently or temporarily depriving MITSkills the use of it.

MITSkills differentiates between acts which are intentional and dishonest and those acts which are innocent but inappropriate and could also lead to MITSkills suffering loss.

MITSkills also recognises that there are intentional actions which would not necessarily be categorised as criminal, but which would be considered grossly unprofessional e.g., the incurring of higher than necessary expenditure on behalf of MITSkills for travel, hospitality, accommodation, gifts etc.

MITSkills understands that fraudulent or corrupt activity could potentially involve college employees at

any level, staff, agents, or contractors with MITSkills.

MITSkills as a company and its employees need to remain vigilant to any unlawful activities which are external to the college but involves the potential of serious loss to the college e.g., Deception to obtain money, credit, goods, services, or confidential information, commercial advantage etc.

## **RAISING CONCERNS ABOUT FRAUD OR CORRUPTION**

The financial regulations set out the process for staff members to report suspected fraudulent or corrupt practice either within the college or by anyone who has dealings with the college. In brief, staff should in the first instance report the concern to their line manager as soon as possible. In the event the staff member does not feel it appropriate to raise the concern with their line manager the matter should be raised with the Operations Director

If the concern involves the company Operations Director, the staff member should contact the Managing Director.

All concerns raised by staff will be treated seriously and with appropriate discretion. All concerns will be investigated thoroughly.

## **NON-STAFF**

Members of the public, customers, suppliers, contractors and other organisations that the college deals with are also able to report concerns regarding fraud and corruption through either the college manager with whom they work or through a Senior Manager or through the options outlined above.

### **External Audit**

It is not the duty of external audit to search specifically for irregularity or fraud and audit should not be relied upon to disclose them. However, audit does have a duty to plan and conduct audit so that there is a reasonable expectation that irregularity would be detected.

### **Serious irregularity**

Any serious irregularity identified by external audit should be reported to the Operations Director, or the Managing Director.

### **Internal Audit**

If internal audit suspects or discovers irregularity or fraud they should immediately inform the senior manager responsible for internal audit, or Operations Director.

### **Notifying Funding Bodies**

Where external or internal audit identifies serious irregularities or fraud these must be reported fully to the relevant authorities without delay by the Operations Director or Managing Director.

## **PROCEDURES FOR DEALING WITH IRREGULARITY, FRAUD, THEFT OR CORRUPTION**

### **Involving members of staff**

Where staff are suspected of irregularity, fraud, theft, or corruption the college's staff disciplinary procedure will be applied using the procedures relevant to gross misconduct. This includes all matters concerning investigations, panel hearings, appeals and timescales.

If appropriate, internal auditors may be invited to be take the lead for conducting some or all of the procedures relating to any investigation.

In all cases of irregularity, fraud, theft, or corruption the Operations Director will take appropriate legal advice and / or advice from the police to ensure that the evidence gathered will meet the legal standards required for any subsequent proceedings.

Where internal auditors are requested to lead or support an investigation into irregularities, fraud, or corruption they should confirm that the staff who will undertake the investigative work are trained to undertake such work and have been fully briefed on the nature of the investigation.

Staff who are subject to investigation may be suspended from work if appropriate. In addition, care should be taken to ensure that the staff concerned do not have access to any college property, IT systems, databases, information, or accounts which would enable evidence or assets relevant to the

investigation to be disposed of.

In all cases the appropriate disciplinary procedure will be followed.

**Investigation of non-staff**

Where suppliers, contractors, organisations and other individuals are involved.

In instances where suppliers' contractors' organisations and individuals are involved the Operations Director, may request that the Internal Auditors will conduct the investigation in close liaison with the appropriate member of the Senior management team/Company Secretary.

Where there is a suspicion that the investigation may reveal criminal activity the Operations Director or Managing Director may determine to involve the police from the outset.

Any outcomes of the investigation including specific recommendations into irregularity, suspected fraud or corruption will be determined by the Operations Director and Managing Director after the investigation report has been presented to them.

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