
ULSTER UNIVERSITY

THEFT, FRAUD AND CORRUPTION

RESPONSE PLAN – April 2016

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SECTION 1: BACKGROUND

1.1 Purpose

- 1.1.1 The purpose of this paper is to reiterate the importance placed by the University on the prevention and detection of fraud and irregularity and to provide guidance to staff and managers on these important issues.
- 1.1.2 All University staff are required to act honestly and with integrity, to safeguard the resources for which they are responsible. Conducting themselves in accordance with the seven principles of public life set out in the first report of the Nolan Committee "Standards in Public Life" (selflessness, integrity, objectivity, accountability, openness, honesty and leadership).
- 1.1.3 Fraud is an ever-present threat, and hence must be a concern to all members of staff. This statement sets out everyone's responsibilities regarding both the prevention of fraud and the procedures to be followed where a fraud is detected or suspected.
- 1.1.4 The purpose of this statement is to reiterate the importance placed by the University on the prevention and detection of fraud and irregularity and to provide guidance on the procedures to be followed where a fraud is suspected or detected.

1.2 Public Service Values

- 1.2.1 Public Service Values are exemplified by high standards of conduct both from management and staff. The University is publicly funded and is accountable for the effective and economic use of taxpayer money.

- 1.2.2 There are three crucial public service values, which must underpin the work of the University:

Accountability:	All of the University's activities must be able to stand the test of parliamentary scrutiny, public judgements on propriety and professional codes of conduct.
Probity:	There should be an absolute standard of honesty in dealing with the assets of the University. Integrity should be a hallmark of all personal conduct in decisions affecting students, staff and suppliers, and in the use of information acquired in the course of University duties.
Openness:	There should be sufficient transparency about activities to promote confidence between the University and funding bodies, partner institutions and staff, students and the public.

All those who work in the University should be aware of, and act in accordance with, those values, including accepting gifts and hospitality which is included within the University's Expenses Policy and Procedures Manual.

1.3 The University's Policy

- 1.3.1 University policy is that all frauds will be thoroughly investigated with the aim of achieving the following objectives:
- Deterring staff as well as persons outside the University from committing fraud;
 - The disciplining or dismissal of any member(s) of staff who have engaged in fraud or who knowingly withhold information in relation to fraud;
 - Criminal prosecution, where appropriate, of all individuals responsible for fraud; and
 - The recovery of all losses incurred, and ensuring appropriate action is taken to prevent a recurrence of the fraud.

- 1.3.2 The University is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within the University. It is therefore also committed to the elimination of any fraud within the University, and to the rigorous investigation of any such cases.
- 1.3.3 The University wishes to encourage anyone having reasonable suspicions of fraud to report them. Therefore, it is also the University's policy that no employee will suffer in any way as a result of reporting reasonably held suspicions. Indeed, there is a duty to report their suspicions of fraud in line with the University's Whistle Blowing Policy.
- 1.3.4 All members of staff can therefore be confident that they will not suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those which are raised maliciously and found to be groundless under the University's Whistleblowing Policy.
- 1.3.5 This procedure note sets out the responsibilities of officers and details actions to be followed on all occasions when a case of theft, fraud or corruption is suspected within the University.
- 1.3.6 All matters will be dealt with in confidence and in strict accordance with the terms of the Public Interest Disclosure (Northern Ireland) Order 1988. This statute protects the legitimate personal interests of staff.

1.4 Definitions

- 1.4.1 *Fraud may be defined as:*

"Any course of action involving dishonesty, where any person by the use of deception makes a gain for himself or another or cause loss to another"

- 1.4.2 The Fraud Act 2006 states that fraud can be committed in the following ways:

- False representation; and
- Failing to disclose information or by abuse of position.

Prior to the Fraud Act there was no specific offence of fraud. Many of the offences referred to as fraud were and still are covered by the Theft Act (NI) 1969, Theft (NI) Order 1978, and Police & Criminal Evidence (NI) Order 1989. The term is used to describe acts such as deception, bribery, forgery, extortion, corruption theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. The practice of obtaining services dishonestly (e.g. use of software without a license and identity fraud) is now an offence covered by the Fraud Act 2006: Obviously, fraud can be perpetrated by persons outside as well as inside an organisation. The criminal act is the attempt to deceive, and attempted fraud is therefore treated as seriously as accomplished fraud.

Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records) or where the use of an IT system was a material factor in the perpetration of fraud. Theft or fraudulent use of computer time and resources is included in this definition. A policy has been issued by the University on the use of the Internet. It is also an offence to be in possession of articles used in fraud and the production or supplying of articles used in fraud. Articles include any program or data held in electronic form.

- 1.4.3 The International Standards on Auditing (UK & Ireland) ISA 240 - 'The auditor's responsibility to consider fraud in an audit of financial statements' provides more background information on the meaning of fraud from an audit point of view and adds the following examples:

Fraud may involve:

- (i) manipulation, falsification (including forgery) or alteration of accounting records or other documents;
- (ii) misrepresentations of transactions or of the entity's state of affairs;

- (iii) intentional omission of the effects of transactions from records or documents;
- (iv) intentional misapplication of accounting policies; or
- (v) misappropriation of assets or theft;

Key indicators of fraud include the following:

- Low morale amongst staff;
Untaken holiday;
Dominant line management;
- High staff turnover;
- Lifestyles of employees not commensurate with salary; and
- Unusual, irrational or inconsistent behaviour.

SECTION 2: PREVENTION AND DETECTION OF FRAUD

2.1 Prevention of Fraud and Management of the Fraud Risk

2.1.1 The Chief Accounting Officer has overall responsibility for establishing and maintaining a sound system of internal control designed to respond to and manage the risks which the University faces in achieving its policies, aims and objectives. The system of internal control is based on an ongoing process designed to identify the principal risks, to evaluate the nature and extent of those risks and manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

Overall responsibility for managing the risk of fraud has been delegated to the Chief Finance & Information Officer and their responsibilities include:

- Developing a fraud risk profile and undertaking a regular review of the fraud risks associated with each of the key organisational objectives in order to keep the profile current.
- Establishing an effective anti-fraud policy and fraud response plan, commensurate to the level of fraud identified in the fraud risk profile.

- Developing appropriate fraud targets.
- Designing an effective control environment to prevent fraud commensurate with the fraud risk profile.

- Establishing appropriate mechanisms for:
 - reporting fraud risk issues;
 - reporting significant incidents of fraud to the Chief Finance & Information Officer; and
 - coordinating assurances about the effectiveness of anti-fraud policies to support the Statement on Internal Control.

- Liaising with the Audit Committee.
- Making sure that all staff are aware of the University's anti-fraud policy and know what their responsibilities are in relation to combating fraud;
- Developing skill and experience competency frameworks;
- Ensuring that appropriate anti-fraud training and development opportunities are available to appropriate staff in order to meet the defined competency levels;
- Ensuring that vigorous and prompt investigations are carried out if fraud occurs or is suspected;
- Taking appropriate disciplinary action against supervisors where supervisory failures have contributed to the commission of fraud;
- Taking appropriate disciplinary action against staff who have failed to report fraud;
- Taking appropriate action to recover assets;
- Ensuring that appropriate action is taken to minimize the risk of similar frauds occurring in the future.

2.1.2 Line Management also have a prime responsibility for the prevention and detection of fraud in the University. In order to exercise their responsibility in an effective manner management have the responsibility to design and implement systems within their area of responsibility, which have satisfactory internal controls that are operating effectively thereby ensuring that:

- Information used to monitor performance and take decisions is complete accurate and reliable;
- Policies, plans, procedures and regulations are adhered to;
- Resources are used efficiently, effectively, and economically;
- Assets are safeguarded;
- The organisations objectives are achieved; and that
- There is adequate separation of duties to ensure that total control of a key function is not vested in one individual.

2.2 Discovery of Theft, Fraud or Corruption

2.2.1 In the formulation of policy, legislation and associated guidance, and in the design of operating procedures the University must ensure that:

- The prevention of fraud and loss is taken into account
- The risks of fraud and loss are assessed when changes are being considered; and
- Weaknesses are identified and rectified when the opportunity arises.

2.2.2 Whilst the ultimate responsibility for dealing with suspected theft, fraud or corruption within the University lies with the Chief Accounting Officer (Vice-Chancellor), for operation purposes this will be delegated to the relevant Head of Department. Where the circumstances warrant it, the Chief Accounting Officer will assume the role of actioning officer for the purposes of this Plan. It is the responsibility of individual members of staff to ensure that they act with propriety in the use of official resources and in the handling and use of public funds.

2.2.3 There are three main ways in which theft, fraud or corruption may come to light:

- i) Discoveries by management, usually arising from management controls being broken or management suspicions;
- ii) Routine systems audit checks or specific audit checks on high risk areas; and
- iii) From a third party, either internal staff or external information.

2.2.4 Any initial report should be treated with caution and discretion since suspicious circumstances could turn out to have a reasonable explanation or the report could originate from a malicious source. When theft, fraud or corruption is suspected it is essential that confidentiality be maintained at all times as the initial suspicions may be unfounded or the perpetrator(s) may be alerted.

2.2.5 The scope of suspected theft, fraud or corruption may range from internal incidents (e.g. involving employee claims for travelling and incidental expenses or petty cash) to circumstances affecting third parties. In all cases where theft, fraud or corruption is suspected, employees must immediately inform their Head of Department.

2.2.6 In general staff who have concerns about potential fraud should advise their line manager. Staff must also have the facility to report these directly to their relevant Head of Department. A fraud template is available for download from the Finance & Planning Information website and should be completed in all cases.

2.2.7 In exceptional circumstances staff may approach the Director of Human Resources in confidence or a relevant Officer under the University's Whistleblowing Policy.

2.3 Interviewing

2.3.1 In any investigation, there may be a need to interview witnesses and suspects. Officers should be aware that interviewing in such circumstances is a specialist skill which is usually best carried out or supported by the appropriate professionals (i.e. Police, Internal Audit or Human Resources officers).

2.3.2 When theft, fraud or corruption is suspected, the need to interview usually arises for two distinct reasons:

(a) Disciplinary Procedure

Interviews may be conducted to help establish whether there is a case for implementing the disciplinary procedure and to obtain evidence for disciplinary purposes.

These interviews are usually carried out by the appropriate line manager in conjunction with a representative from the Human Resources Department. In these circumstances it is essential that specialist Human Resources advice be sought on the appropriate disciplinary procedures before interviewing takes place.

(b) When Criminality is Suspected

Interviews may be conducted to help establish the case for pursuing criminal charges, and to obtain evidence to support such charges.

Officers should note that when interviewing suspects, if the conditions of the Police and Criminal Evidence Act 1984 (PACE) are not complied with, evidence will not be admissible in Court. Therefore, as a general rule, interviewing of suspects in these circumstances should be left to the Police.

SECTION 3: RESPONSIBILITIES OF OFFICERS

3.1 Responsible Officers

The following officers may be involved in any investigation where theft, fraud or corruption is suspected:

- Chief Accounting Officer (Vice Chancellor)
- Chief Finance & Information Officer / Assistant Chief Finance & Information Officer
- Head of Department
- Lead Officers
- Director of Human Resources; and
- Internal Audit Personnel

Whenever the title of Chief Accounting Officer, Chief Finance & Information Officer or Director of Human Resources is used in these procedures, it shall be deemed to include such other officers as have been authorised to represent them.

3.2 Responsibilities of the Chief Finance & Information Officer

3.2.1 The Chief Finance & Information Officer has primary responsibility for providing advice on the implementation of this Response Plan.

3.2.2 On being alerted to circumstances which give rise to suspicion of theft, fraud or corruption and after having liaised with the Chief Accounting Officer (Vice-Chancellor) the relevant Head of Department and with advice from the Director of Human Resources, where appropriate, the Chief Finance & Information Officer will appoint an officer to lead the investigation (the "Lead Officer").

3.2.3 The Chief Finance & Information Officer, Head of Department and Internal Audit will review the preliminary findings with the Lead Officer and, where appropriate, in conjunction with the Director of Human Resources decide whether to:

- Discontinue the Investigation if initial suspicions are not confirmed, or
- Continue with a full internal investigation.

At this stage the Chief Finance & Information Officer should advise the Chief Accounting Officer (Vice-chancellor) of the findings of the preliminary investigation.

- 3.2.4 The Chief Finance & Information Officer shall inform External audit and other relevant statutory bodies in line with the University's Financial Memorandum with the Department for Employment and Learning and the requirements of the HEFCE Audit Code of Practice.
- 3.2.5 The Chief Finance & Information Officer, Head of Department and Internal audit and, where appropriate, the Director of Human Resources, shall review the outcome of the investigation with the Lead Officer and will keep the Chief Accounting Officer (Vice-Chancellor) informed as the investigation proceeds.
- 3.2.6 The Chief Finance & Information Officer shall formally report on the outcome of the investigation to the Audit Committee.

3.3.7 Responsibilities of the Director of Human Resources

- 3.3.8 Where University employees are under suspicion, the director of Human Resources should provide assistance and advice on disciplinary procedures to the Chief Accounting Officer (Vice Chancellor), Head of Department, Chief Finance & Information Officer and the Lead Officer throughout the investigation.

3.4 Responsibilities of the Head of Department

- 3.4.1 The Head of Department / Faculty has primary responsibility for actioning this Response Plan. There should be close liaison between the Head of Department and the Chief Finance & Information Officer, the Director of Human resources and Internal Audit.
- 3.4.2 On being alerted to suspected theft, fraud or corruption, the relevant Head of Department / Faculty should immediately inform the Chief Accounting Officer (Vice-Chancellor) and the Chief Finance & Information Officer. The Head of Department should liaise with the Chief Finance & Information Officer, Internal Audit and the Director of Human resources and a decision should be taken on how to proceed.
- 3.4.3 Where University employees are under suspicion, it is likely that the Head of Department / Faculty will be the Lead Officer or appoint someone of sufficient seniority, and in these circumstances attention is drawn to Section 1 of these procedures. It is vital that the Head of Department, the Chief Finance & Information Officer and the Lead Officer liaise closely with the Director of Human Resources to ensure that the University's Disciplinary Procedures are followed.
- 3.4.4 The Head of Department is responsible for ensuring that the appropriate changes in procedures and working practices to address any system weaknesses identified by the investigation are made promptly by the relevant officers. If appropriate, these changes may be set out in an Action Plan identifying the personnel involved and specifying the relevant completion dates.

3.5 Responsibilities of the Lead Officer

- 3.5.1 The Lead Officer should be appointed by the Head of Department, Chief Finance & Information Officer or Chief Accounting Officer (Vice-Chancellor) to carry out the investigation. The Lead Officer may be one of the officers on the above list. If not one of the officers listed above, the Lead Officer should be of sufficiently senior rank and from the Department/Faculty in which the alleged incident occurred.
- 3.5.2 The person carrying out the investigation should be of a sufficiently senior rank and from the functional area (normally the lead officer will be from the functional area) in which the alleged incident occurred. The Lead Officer must inform the Head of Department, Chief Finance & Information Officer and if appropriate the Director of Human Resources of significant events and findings.
- 3.5.3 As noted above, the Head of Department (para 2.4.2) and Chief Finance & Information Officer (para 2.2.2) will in turn keep the Chief Accounting Officer (Vice-Chancellor) fully informed of significant events and findings.
- 3.5.4 At all times, confidentiality must be maintained by the Lead Officer as the initial suspicions may be unfounded or the perpetrator(s) may be alerted.

- 3.5.5 The Lead Officer's attention is drawn to the guidance on "interviewing" contained at Section 2.3 of these Procedures.
- 3.5.5 The Lead Officer will be responsible for organising the investigation and:
- i) Should be an officer of sufficient seniority to ensure effective completion of the investigation. This officer will be supported by the appropriate staff;
 - ii) Should ask Internal Audit to carry out a preliminary and discreet investigation in order to produce initial evidence as to the validity of the suspicions. This will include an assessment of the scale and implications of the fraud or corruption.
- 3.5.6 At the conclusion of the investigation, the Lead Officer will prepare a debriefing note for the Head of Department. The Lead Officer will also prepare a full report on the investigation for the Chief Accounting Officer (Vice-Chancellor). It is expected that a substantial part of this report will be completed by Internal Audit. This Report should identify system weaknesses and lessons to be learnt, together with an Action Plan with named responsibilities and completion dates, if appropriate.
- 3.6 Suspicion of Senior Management**
- 3.6.1 In circumstances where any of the officers listed at 3.1 above is under suspicion, their responsibilities will be delegated to another officer by the Chief Finance & Information Officer. Should the Chief Finance & Information Officer be under suspicion, this responsibility will pass to the Chief Accounting Officer (Vice-Chancellor). In circumstances where the Chief Accounting Officer is under suspicion the Chairman of Council will determine the necessary action.

SECTION 4: RESPONSIBILITIES OF INTERNAL AUDIT

It is the responsibility of line management that the risk of fraud is evaluated as part of the risk management process currently in operation within the University.

- 4.1 Internal Audit has a number of key responsibilities:
- Firstly, to provide assurance to the Chief Accounting Officer on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. This includes an assessment of the arrangements for managing the risk of fraud and ensuring that the organisation promotes an anti-fraud culture.
 - Internal Audit also assists in the deterrence and prevention of fraud by examining and evaluating the effectiveness of controls commensurate with the extent of the potential exposure/risk in the various elements of the organisation's operations. Internal Audit will also be required to ensure that management has reviewed the risk exposures and identified the possibility of fraud as a 'business' risk.
 - Management may also call upon Internal Audit to provide assistance in the discharge of their duties e.g. to help identify any potential/existing weakness in internal control or to provide assistance in managing or conducting fraud investigations. All such requests for the assistance of Internal Audit should be communicated via the Chief Finance & Information Officer in the first instance.

SECTION 5: RESPONSIBILITIES OF EXTERNAL AUDIT

- 5.1 It is the responsibility of the external auditor to:
- Properly plan, perform and evaluate their audit work so as to have a reasonable expectation of detecting material misstatements in the financial statements, whether caused by fraud, other irregularities or errors.

- Evaluate and test those systems of internal control upon which they seek to place reliance.
- Notify the Audit Committee of any weakness in control.
- Notify the Head of Department / Faculty if fraud is detected.

SECTION 6: PRELIMINARY WORK

6.1 The Lead Officer and Internal audit will carry out a preliminary and discreet analysis in order to produce initial evidence as to the validity of the suspicions. This will include an assessment of the scale and implications of the theft, fraud or corruption and the results of this investigation will enable the Head of Department, Chief Finance & Information Officer and where appropriate the Director of Human resources to determine how to proceed.

6.2 Findings of Preliminary Work

6.2.1 The Chief Finance & Information Officer, Head of Department and Internal Audit will review the preliminary findings with the Lead Officer and, where appropriate, in conjunction with the Director of Human Resources decide whether to:

- Discontinue the investigation if initial suspicions are not confirmed, or
- Continue with a full internal investigation.

At this stage the Chief Finance & Information Officer should advise the Chief Accounting Officer (Vice-Chancellor) of the findings of the preliminary investigation.

6.2.2 If a decision is made to continue with a full investigation, and a University employee is under suspicion, consideration should be given at this point to suspending the member of staff on full pay in order to proceed with the investigation. The Director of Human Resources will advise on this.

6.3 Informing and Involving Other Bodies

6.3.1 If preliminary work indicates that theft, fraud or corruption is suspected, the Chief Accounting Officer (Vice-Chancellor), having liaised with the Head of Department, Chief Finance & Information Officer, Director of Human Resources and Lead Officer, will decide when to involve the Police. When a criminal offence is suspected, the Chief Accounting Officer (Vice-Chancellor) shall immediately inform the Police. The Chief Accounting Officer may choose to instruct the Chief Finance & Information Officer to inform the Police to satisfy this requirement.

6.3.2 Whilst the timing of Police involvement will depend on the circumstances of each case, as a general rule, the Police should initially be informed as soon as there are reasonable grounds to suspect that theft, fraud or corruption has taken place.

6.3.3 In the initial stages of an investigation it is recommended that the police are contacted for advice. In these circumstances initial contact should normally be made through local CID (Criminal Investigation Department).

6.3.4 The Chief Finance & Information Officer shall inform External audit and other relevant statutory bodies in line with the University's Financial Memorandum with the Department for Employment and Learning.

6.4 Full Internal Investigation

6.4.1 When a full internal investigation is deemed necessary, the Head of Department, the Chief Finance & Information Officer and Internal Audit will agree the work to be carried out with the Lead Officer.

6.4.2 The Head of Department in conjunction with the Chief Finance & Information Officer and the Director of Human Resources will ensure that adequate resources are provided to carry out the investigation.

6.4.3 The Head of Department, Chief Finance & Information Officer and, where appropriate, the Director of Human Resources, shall remain in contact with, and receive regular updates from the Lead Officer throughout the investigation.

6.5 Findings of the Full Internal Investigation

- 6.5.1 The Head of Department, Chief Finance & Information Officer and Internal Audit and, where appropriate, the Director of Human resources, shall review the outcome of the investigation with the Lead Officer and will keep the Chief Accounting Officer (Vice-Chancellor) informed as the investigation proceeds.
- 6.5.2 The Chief Finance & Information Officer shall formally report on the outcome of the investigation to the Internal Audit Committee.

6.6 Recovery of Loss

- 6.6.1 Where the investigation identifies that some or all of the loss incurred is recoverable the Chief Accounting Officer (Vice-Chancellor) shall make adequate arrangements to ensure that the maximum recovery is achieved.

6.7 Acting on Lessons Learnt from the Investigation

- 6.7.1 The Head of Department and Chief Finance & Information Officer shall discuss with the Lead Officer and Internal Audit the effect of any system of weaknesses identified by the investigation.
- 6.7.2 The Head of Department is responsible for ensuring that the appropriate changes in procedures and working practices to address any system weaknesses identified by the investigation are made promptly by the relevant officers. If appropriate, these changes may be set out in an Action Plan identifying the personnel involved and specifying the relevant completion dates.
- 6.7.2 Where relevant, the Chief Finance & Information Officer and Internal Audit may initiate a follow-up examination of the relevant areas to ensure the revised procedures are operating effectively.

6.8 Conclusions and Investigation

- 6.8.1 At the conclusion of the investigation, the Lead Officer will prepare a debriefing note for the Head of Department. The Lead Officer will also prepare a full report on the investigation for the Chief Accounting Officer (Vice-Chancellor).
- 6.8.2 The Chief Finance & Information Officer will prepare a report for the Audit Committee.

6.9 Liaison with External Bodies

- 6.9.1 The Chief Finance & Information Officer will be the initial point of contact for liaison with the Police, External Auditors and other bodies affected by the suspicions aroused.

SECTION 7: POLICY ON PURSUIT OF OFFENDERS

- 7.1 All instances of fraud, corruption, misappropriation and unprofessional conduct by its staff and outside bodies will be vigorously followed up and investigated. Those responsible for the investigation will have regard to the rights of suspects as stated in Schedule 1 of the Human Rights Act 1998.
- 7.1.1 In the case of a serious fraud where the offender is not prosecuted for any reason, any decision not to take disciplinary action should be taken by the Director of Human Resources, in consultation with other senior management involved in the investigation. The Vice Chancellor may also wish to input to the decision to prosecute or not. In any decision made, obligations under Proceeds of Crime legislation should be considered and legal advice sought where necessary.
- 7.1.2 Serious failures in supervision and control of staff, which lead to fraud, misappropriation, corruption or unprofessional conduct by staff, may attract appropriate disciplinary action against those managers concerned.

SECTION 8: FREEDOM OF INFORMATION

- 8.1 The Policy is suitable for disclosure in accordance with the Freedom of Information Act 2000. The accompanying procedures are suitable for internal dissemination only.

SECTION 9: MONITORING AND REVIEW

- 9.1 This Policy will be reviewed in 12 months' time. Interim reviews may also be prompted by feedback, challenge or change in legislation. Feedback relating to this Policy should be addressed to the Finance & Planning Information Controller at the University of Ulster. Please refer to Annex I for other key contacts.

SECTION 10: OTHER RELEVANT DOCUMENTATION

- 10.1 - Public Interest Disclosure Policy

<http://www.ulster.ac.uk/secretary/policyimplementation/policies/whistleblowing.pdf>

- Anti Bribery Policy

http://www.ulster.ac.uk/secretary/policyimplementation/policies/bribery_act_guidance.pdf

- Accepting Gifts, Gratuities and Hospitality

<http://www.ulster.ac.uk/finance/regulations/expenses.html> (Section 9)

SECTION 11: TRAINING

- 11.1 The Assistant Chief Finance and Information Officer provides training on Fraud Awareness and Combating Fraud, in collaboration with Staff Development

Training is mandatory of all staff with cash handling responsibility however, all staff are encouraged to avail of the training.

Annex I - Key Contacts and Additional Information on Fraud

University Officers to Contact in the Event of a Fraud:

Chief Accounting Officer Vice-Chancellor & President	Professor Paddy Nixon	Tel: 70 124329
Chief Finance & Information Officer	Mr Peter Hope	Tel: 70 123152
Director of Human Resources	Mr Ronnie Magee	Tel: 90 368230
University Secretary And Clerk to Council	Mr Eamon Mullan	Tel: 70 124533
Pro-Vice Chancellor (Teaching & Learning) And Clerk to Audit Committee	Professor Denise McAlister	Tel: 90366164

Additional Sources of Information on Fraud

- Accountability and Accountancy Services Division
- Fraud and Internal Audit Policy Branch (FIAP)

www.aasdni.gov.uk

The HM Treasury

www.hm-treasury.gov.uk

- The Home Office

www.homeoffice.gov.uk

- Serious Fraud Office

www.sfo.gov.uk
