Counter Fraud and Response Policy

Version Number 1.7

Effective from September 2026

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Finance Department

Document Control Information

Revision History incl. Authorisation: (most recent first)

Author	Summary of changes	Version	Authorised & Date
I Dempsey	Three Year Review	V1.7	ULT and Audit and Risk Committee September 2026
I Dempsey	Update to reflect increase in responsibilities following the implementation of the Economic Crime and Corporate Transparency Act – in particular, the introduction of an offence of failure to prevent fraud from the 1st Sept. 2025	V1.6	ULT and Audit & Risk Committee September 2025
I Dempsey	Update for change in role titles.	V1.5	June 2024
J Charge & I Dempsey	Three Year Review – updates to links to other policies.	V1.4	Audit & Risk Committee September 2023
J Charge & I Dempsey	Three Year Review	V1.3	Audit & Risk Committee July 2020 and September 2020
J Charge & I Dempsey	*Further amendments post ARC recommendations* *Review and update policy*	V1.2 V1.1	Audit& risk Committee : 09/06/2017
J Charge & I Dempsey	New policy outlining University approach to counter fraud	V1.0	Exec: 15th Dec 2014 Audit & Risk Cttee 14th Jan 2015

Policy Management and Responsibilities

Owner:	This Policy is issued by the Deputy Chief Executive and Chief Finance Officer who has the authority to issue and communicate policy on financial matters of the University. The Deputy Chief Executive and Chief Finance Officer has delegated day to day management and communication of the policy to the Head of Financial Accounts.
Others with responsibilities (please specify):	All subjects of the Policy will be responsible for engaging with and adhering to this policy.

Author to complete formal assessment with the following advisory teams:

Equality Analysis (E&D, HR)	*This is mandatory. Specify date completed and brief outcome. Email the completed EA to Equity@salford.ac.uk*
Legal implications (LPG)	*N/A*
Information governance (LPG)	*N/A*
Student facing procedures (QEO)	*N/A*
UKVI compliance (Student Admin)	*N/A*

Consultation:

Staff Trades Unions via HR Students via USSU	*N/A*

Any relevant external bodies (specify)	
Review:	
Review due:	3 years by September 2029
Document location:	University policy and procedures pages
The owner and author are responsible for publicising this policy document.	

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1. Scope and Introduction

The University of Salford ("the University") is committed to ensuring that high legal, ethical and moral standards are in place across the organisation, including where third parties act on the University's behalf, at both home and abroad and is committed to countering any form of fraud or corruption.

It is therefore vital that measures are in place to ensure that there is an anti-fraud culture in the University in which fraud is deterred, prevented and detected and that all suspected frauds are appropriately investigated and the necessary sanctions are imposed where a fraud is proven.

The Office for Students (OFS) requires the University to have a robust and comprehensive system of risk management, control and corporate governance and that this should include the prevention and detection of corruption, fraud, bribery, money laundering and other irregularities.

The government has changed the framework for tackling financial crime and the Economic Crime and Corporate Transparency Act 2023 (ECCTA) became law in October 2023. This introduced a new Failure to Prevent Fraud Offence from 1 September 2025 to all large organisations including universities. The Act has a wide definition of fraud and the University could be held criminally liable where an employee, agent or subsidiary or other organisation commits a fraud benefitting the University. In particular it does not need to be demonstrated that a ULT member or university senior manager knew or ordered the fraud and the university does not actually need to benefit for the offence to apply – it is enough that the university intended to benefit either directly or indirectly.

This Policy sets out the roles and responsibilities of staff, committees and other parties towards achieving this. Specifically, the sections which follow outline responsibilities for preventing and detecting fraud and set out how staff should respond if they suspect that a fraud is or has been taking place.

This Policy applies to all members of the University Community including subsidiary companies and associated persons. The University community includes employees and independent members of Council and its committees

The policy applies to any fraud, or suspected fraud, involving employees as well as consultants and contractors.

1.1 Definitions

Fraud - Fraud is legally defined within the Fraud Act 2006. For practical purposes, fraud may be defined as:

"the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party".

Examples of University fraud include:

- Misappropriation or theft of cash, stock, or other assets - this might include the theft of stationery for private use, or the unauthorised use of University vehicles, computers or other equipment.
- Purchasing fraud - this can include approving or paying for goods not received, paying inflated prices for goods and services, or accepting any bribe.

- Misstating claims or eligibility for other benefits – such as overstating or making false travel and subsistence claims
- Accepting pay for time not worked – this can include failing to work full contracted hours, making false overtime claims, completing private work during University time or falsifying sickness
- Record fraud, often via computers - such as altering or substituting records, duplicating or creating spurious records, or destroying or supressing them.
- Intellectual Property (IP) theft – such as claiming university intellectual property as your own, or otherwise using or selling university IP for your own personal gain
- Academic fraud including immigration, admissions, internships, examinations and awards
- Mis-selling of courses by deliberately overstating the benefits of a course in respect of employability or overstating the credentials of the university e.g. Environmental Social Governance, to encourage attendance at Salford.
- Collusion with customers to demonstrate that minimum standards have been met e.g. acoustics testing.

This list is illustrative and not exhaustive; other examples of fraud also exist.

Corruption - dishonest or fraudulent conduct, typically involving bribery

Bribery – the offering, giving, receiving or soliciting of any item of value to influence the actions of an official or other person in charge of a public or legal duty.

2. Policy Statements

2.1. Counter-Fraud policy objectives

The eight key objectives of the University's counter fraud policy are:

1. Establishment of a counter- fraud culture
2. Maximum deterrence of fraud
3. Active and successful prevention of any fraud that cannot be deterred
4. Rapid detection of a fraud that cannot be prevented
5. Professional investigation of any detected fraud
6. Effective internal and external actions and sanctions against people found to be committing fraud, including legal action for criminal offences
7. Effective communication and learning in relations to fraud, and
8. Effective methods of seeking redress when/ where fraud has been perpetrated

2.2. Fraud Prevention

a. The University recognises the importance of prevention in its approach to fraud and has in place various measures including denial of opportunity, effective leadership, auditing and employee screening.
b. Fraud is minimised through usefully designed and consistently operated management procedures which deny opportunities for fraud. In particular, financial systems and procedures take into account the need for internal checks and internal control. Additionally, the possible

misuse of information technology is prevented through the management of physical access to terminals and protecting systems with electronic access restrictions where appropriate.

c. The University's Audit and Risk Committee provides an independent and objective view of internal controls by overseeing Internal and External Audit Services, reviewing reports and systems and procedures and ensuring compliance with the University's Financial Regulations and the requirements of the OFS. These external reviews of financial checks and balances and validation testing provide a further deterrent to fraud and advice about system development/good practice.

d. The University has in place a number of policies and related guidance that assist in preventing fraud. Please see Related Documentation.

2.3. Fraud Detection

a. Whilst it is accepted that no systems of preventative measures can guarantee that frauds will not occur, the University has in place detection measures to highlight irregular transactions.

b. All internal management systems are designed with detective checks and balances in mind and this approach is applied consistently utilising wherever possible the expertise and advice of the University's Auditors.

c. The approach includes the need for segregation of duties, reconciliation procedures, the random checking of transactions and the review of management accounting information including exception reports.

d. As set out in the whistleblowing policy, concerns expressed by staff, students or others associated with the University are investigated by the University without adverse consequences for the complainant, maintaining confidentiality wherever possible.

e. The University views its preventative measures by management, coupled with sound detection checks and balances as its first line of defence against fraud.

2.4. Roles and Responsibilities for Preventing and Detecting Fraud

All University senior managers and employees have a clear responsibility for the prevention and detection of fraud. The key responsibilities of individuals and groups are set out below.

A. University Council and Audit and Risk Committee

1. The Council is ultimately responsible for ensuring that systems are in place for the prevention, detection and investigation of fraud, whilst day-to-day operation of relevant policies, procedures and controls is delegated to management.
2. The Council, together with the Audit and Risk Committee, are responsible for:
   - Adopting and approving a formal fraud policy and response plan.
   - Setting the framework with regard to ethos, ethics and integrity.
   - Ensuring that an adequate and effective control environment is in place.
   - Ensuring that adequate audit arrangements are in place to investigate suspected fraud.

B. Prevention of Fraud Committee :

The Committee is chaired by the Chief Academic Services Officer and University Secretary with membership drawn from across the university. The Committee's terms of reference include:

- Ensuring compliance with the Economic, Crime and Corporate Transparency Act.
- To identify fraud risks and trends and undertake a risk assessment in relation to fraud and ensure its regular review and updating, including identifying mitigating actions to minimise the opportunities of fraud.
- To recommend and, where appropriate, take action in relation to identified fraud threats and weaknesses in systems, policy and processes across the University;
- To collect and analyse management information data related to fraud and escalate risks to the University Leadership Team as appropriate;
- To ensure awareness across the University of duties in relation to prevention of fraud and provide guidance and training to colleagues in all areas of the business

C. Line Managers

1. Line managers are responsible for implementing this Policy in respect of fraud prevention and detection and in responding to incidents of fraud. In particular, this involves ensuring that the high legal, ethical and moral standards are adhered to in their School or Professional Service area. The practical requirements of line managers are to:

    - Have an understanding of the fraud risks in their areas and to consider whether processes under their control might be at risk.
    - Have adequate processes and controls in place to prevent, deter and detect fraud.
    - Be diligent in their responsibilities as managers, particularly in exercising their authority in authorising transactions [electronically or otherwise] such as timesheets, expense claims, purchase orders, returns and contracts.
    - Deal effectively with issues raised by staff including taking appropriate action to deal with reported or suspected fraudulent activity.
    - Report suspected frauds according to the process outlined in Section 2.6.
    - Provide support / resource as required to fraud investigations.

D. All Employees

1. The University expects all employees to be responsible for:

    - Upholding the high legal, ethical and moral standards that are expected of all individuals connected to the University.
    - Adhering to the policies and procedures of the University
    - Safeguarding the University's assets
    - Alerting management and / or other contacts should they suspect that the possibility of a fraud exists.
    - Being aware of the University policies and procedures to the extent they are applicable to their role

E. Internal Audit

1. The University's Internal Auditors are not responsible for detecting fraud. As with all aspects of governance, control and risk management is the responsibility of management.

2. However, Internal Audit's role in respect of fraud is to:

   - Regularly review fraud policies, procedures, prevention controls and detection processes making recommendations to improve these processes as required.
   - Discuss with management any areas which it suspects may be exposed to fraud risk.
   - Help determine the appropriate response to a suspected fraud and to support any investigation that takes place.
   - Facilitate corporate learning on fraud, fraud prevention and the indicators of fraud.

F. External Audit

a. External Audit is not responsible for detecting fraud. However, should the impact of fraud, as with all material misstatements, be of such magnitude as to materially distort the truth and fairness of the financial statements, the external auditors should detect the fraud and report it to the Audit and Risk Committee.

2.5. Response to suspected frauds

a. Members of staff are key to ensuring that the University's stance on fraud is effective. All staff are positively encouraged to raise any concerns that they may have. All such concerns will be treated in confidence, wherever possible, and will be impartially investigated.

b. The information below sets out the detailed approach to reporting suspected frauds and how they will be investigated through to action and formal reporting. Please see Appendix 3 for a summary flowchart of this detail which covers all cases except those involving allegations against the Deputy Chief Executive and Chief Finance Officer /or Vice- Chancellor which is covered in Appendices 4 and 5.

2.5.1 Initial Report

a. If a member of staff believes that they have reason to suspect a colleague, contractor or other person of fraud or they are being encouraged to take part in fraudulent activity, they must immediately report this to their Line Manager.

b. If it is believed that this post holder is involved or an alternative reporting route is preferred, the Deputy Chief Executive and Chief Finance Officer should be informed. If the report comes via this latter route then the best approach to the investigation, considering the principles outlined below, will need to be considered and the Deputy Chief Executive and Chief Finance Officer will liaise with other Senior Managers as appropriate.

c. Employees or managers should not initiate their own investigations or enquiries but should seek the advice of either the Deputy Chief Executive and Chief Finance Officer or the Chief Academic Services Officer and University Secretary as soon as possible. Appendices 1 and 2 provide some at a glance guides for employees and managers as to their role in responding to fraud.

d. If a member of staff believes that they have reason to suspect the Deputy Chief Executive and Chief Finance Officer, they must immediately report this to the Vice – Chancellor.

e. If a member of staff believes that they have reason to suspect both the Deputy Chief Executive and Chief Finance Officer and Vice Chancellor they must report this to either the Chair of the Audit & Risk Committee; ChairofARC@salford.ac.uk or the Senior Manager

responsible for delivery of the internal audit service to the University; Chris Monk Email chris.g.monk@pwc.com who will make the other aware of the allegation within 24 hours.

2.5.2. Initial Investigation

a. The Deputy Chief Executive and Chief Finance Officer and the Chief Academic Services Officer and University Secretary will meet to consider the most appropriate response. This meeting should usually take place within 24 hours of the incident being reported.

b. Usually, an initial confidential investigation will take place with an appropriate investigating officer being appointed. Depending on the nature of the suspected fraud and the facts that have already been established, the Deputy Chief Executive and Chief Finance Officer and the Chief Academic Services Officer and University Secretary will consider reporting the suspected fraud to the police, internal audit, the Audit and Risk Committee Chair or others ahead of the initial investigation.

c. The purpose of the initial investigation is to gather all relevant information and documentation in order to determine if there is a prima facie case for further formal internal/external investigation. This investigation will be undertaken urgently and confidentially with a report being made to the Deputy Chief Executive and Chief Finance Officer and the Chief Academic Services Officer and University Secretary.

d. The Deputy Chief Executive and Chief Finance Officer and the Chief Academic Services Officer and University Secretary will then consider whether:

    1. There is a case for further investigation / action. If there is no case for further investigation / action, there should be an appropriate communication to the staff member who reported the suspected fraud.
    2. There are immediate measures that would prevent any further losses including the suspension of staff.
    3. Where appropriate, to approach external parties such as the internal or external auditors or specialist legal advisors, for advice on how an investigation of this type will proceed and to take advice on searching for, securing and preserving information, including documentary and electronic evidence and systems of all types.
    4. To determine whether or not specialist expert advice will need to be engaged.
    5. The matters reported constitute minor misconduct or other matters, which may be delegated for further investigation or management to other suitable managers using the appropriate University policies and procedures. If this course of action is taken, the Deputy Chief Executive and Chief Finance Officer and the Chief Academic Services Officer and University Secretary will retain overall oversight and may choose to take further formal action as evidence emerges.

e. In the case of allegations against the Deputy Chief Executive and Chief Finance Officer the Vice Chancellor and Chief Academic Services Officer and University Secretary will meet to consider the most appropriate response. This meeting should usually meet within 24 hours of the incident being reported. The initial investigation will then cover the same points as detailed in paragraphs 2.5.2 (b) to (d).

f. In the case of allegations against both the Deputy Chief Executive and Chief Finance Officer and Vice Chancellor the Chair of Audit and Risk Committee, Chair of Council will meet to consider the appropriate response. This meeting should usually take place within 24 hours of

the allegation being reported.

2.5.3. Further Formal Investigation

a. Where there is a case for further formal action or investigation, the Deputy Chief Executive and Chief Finance Officer and / or Chief Academic Services Officer and University Secretary will, as soon as reasonably practical, take steps to initiate a Formal Investigation. The Vice-Chancellor and, if involving a member of staff, the Chief People Officer, should be informed that this investigation is being carried out and should be kept appraised of its progress.

b. Under these circumstances, an individual, or group of individuals should normally be advised of the concerns relating to them. Where those under suspicion are members of staff, the Disciplinary Policy should be adhered to.

c. At such time as an individual or group of individuals are advised of suspicions or allegations they will immediately be suspended and all access to internal files and papers (electronic and otherwise) will be disabled. Any prearranged meetings or tasks including planned visits to external locations should be reassigned to other staff. The Investigating Officer should seek advice on any such actions from the Chief People Officer.

d. The Investigating Officer involved in the initial review shall, under normal circumstances, be requested to lead the formal investigation. The Deputy Chief Executive and Chief Finance Officer / Chief Academic Services Officer and University Secretary may consider appointing an external person to lead this work if it is more appropriate.

e. The Investigating Officer shall be provided with all assistance that he or she reasonably requires or requests including assistance with fulfilling their day-to-day duties which will be subordinated to the investigation.

f. The Investigating Officer may delegate tasks to other members of staff subject to ensuring that such members of staff maintain the confidentiality of the tasks assigned to them and, with the prior agreement of the Deputy Chief Executive and Chief Finance Officer / Chief Academic Services Officer and University Secretary wherever this prior agreement is practical to obtain.

g. The Investigating Officer will also consider whether external specialists are required to assist with the investigation such as forensic accountants or internal audit.

h. The Investigating Officer, as advised by the University's Chief People Officer or where appropriate based on legal advice, may communicate with appropriate members of staff for the purposes of gathering information and evidence and will, unless it will compromise the investigation, consult relevant senior staff of the School / Professional Service whose area the issue under investigation has arisen, always ensuring the maintenance of confidentiality.

i. The Investigating Officer shall liaise with and take advice from the Chief People Officer over all matters related to the rights of staff potentially affected by the investigation including the alleged perpetrator. They will also aim to minimise disruption to operational activities and routines.

2.5.4. Formal Investigation Report

a. A formal report of the investigation and key outcomes will be presented to the Deputy Chief Executive and Chief Finance Officer / Chief Academic Services Officer and University Secretary as a basis for their decision upon any subsequent actions including:

   - Any formal Disciplinary Hearing.
   - Liaison with the Police and potential legal action.
   - The nature and timeline of any system review.
   - Liaison with the Chair of the Audit and Risk Committee
   - the requirement to formally notify OfS.

   Any suspension of an individual suspected of fraud will be carried out in accordance with the Disciplinary Policy. If a case of fraud is proven, the University will act accordingly and disciplinary proceedings may lead to dismissal.

b. The University will seek prosecution of any individual where a criminal offence has been committed and the evidence obtained is sufficient to achieve a criminal conviction. In addition, the University will follow civil proceedings to recover money where appropriate.

2.6. Formal Reporting of Frauds

a. Any fraudulent activity will be reported on the fraud register irrespective of whether the University suffered a financial loss.
b. The University must report, without delay, any significant fraud (defined as those where the financial loss is over £25,000) or impropriety, to all of the following:

   - The Chair of the Audit and Risk Committee
   - The Chair of the University Council
   - The Internal Auditors
   - The External Auditors
   - OFS as a “Reportable event”

c. The timing of such a report will depend upon the nature of the fraud and investigation. In all relevant cases, the Formal Investigation report should be summarised and provided to these individuals and bodies.

   Audit and Risk Committee
   It may be appropriate, subject to agreement with the Chair of the Audit and Risk Committee, to keep the Audit and Risk Committee itself appraised of an ongoing fraud investigation.

   If this is the case, on completion of any Formal Investigation, a written report will be submitted to the Audit and Risk Committee containing:

   - a description of the incident, including the value of any loss, the people involved, and the means of perpetrating the fraud
   - the action that has been taken against the perpetrator(s)
   - the measures taken to prevent a recurrence; and,
   - any action needed to strengthen future responses to fraud, with a follow-up report on whether or not the actions have been taken.

This report will normally be prepared by the Investigating Officer with external assistance where appropriate.

The Police

Consideration of whether and when to report an incident to the police will be taken by the Deputy Chief Executive and Chief Finance Officer / Chief Academic Services Officer and University Secretary and a report may be made at any stage during the investigation process.

Whilst reporting to the police of fraud or serious financial irregularity is likely to be the norm, depending on the nature of the incident, immediate reporting may not be appropriate until a body of material can be put before the police. It should be noted that under some types of insurance, a report to the police may be obligatory and this should be confirmed with finance.

The Investigating Officer shall liaise and co-operate with the police in any case where there has been a report to the police which the police decide to investigate.

All police contact, including the arrangement of visits by the police, shall be arranged through one of the Investigating Officer / Deputy Chief Executive and Chief Finance Officer / Chief Academic Services Officer and University Secretary unless otherwise delegated by them. Where the police ask to see members of staff or their work or records, the Chief People Officer must first be involved before any visit is voluntarily agreed or arranged.

Where an information provider has approached the police directly, rather than the University, with the report of a suspicion and the police contact the University for further information, the enquiries should be referred to the Deputy Chief Executive and Chief Finance Officer / Chief Academic Services Officer and University Secretary before any further action is taken.

2.7. Managing public relations

a. Any requests for information from the press or anyone outside the University concerning any investigation of irregularity must be referred directly to the Chief Academic Services Officer and University Secretary. The advice of the External Communications team will be taken into consideration by the Chief Academic Services Officer and University Secretary prior to issuing any statements. Under no circumstances should the Investigating Officer or other manager/employee provide statements to press or external persons.

3. Related Documentation

The following documents can be found on the University Finance Policies page

- Financial Regulations
- Anti-Bribery Policy (and guidance)
- Money Laundering Policy
- Criminal Finance Act Policy

with links for other related policies below:

- Register of Interests, Gifts and Hospitality Policy (Declaration and Management of Conflicts of Interest)
- Whistle Blowing Policy
- Disciplinary policy

4. Appendices

Appendix 1: Guidance for Staff

Appendix 2: Guidance for Line Managers

Appendix 3-5: Flowcharts of fraud reporting and investigation

Appendix 1: Guidance for Staff

Q. What should you do if you suspect a fraud?

- **Do make an immediate note of your concerns.**
  Make a note of all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved.
- **Do convey your suspicions to someone with the appropriate authority and experience, commencing with your line manager. If this does not lead to a satisfactory response, then consider escalating the concern.**
  Tell the Deputy Chief Executive and Chief Finance Officer*. If it is believed that this post holder is involved or an alternative reporting route is preferred, the* Chief Academic Services Officer and *University Secretary should be alerted.*
- **Do deal with the matter promptly.**
  Any delay could cost the University money or reputational damage. If in doubt, report your suspicions anyway.
- **Do not be afraid of raising your concerns.**
  Your concerns will be dealt with in confidence. You will not be ridiculed and will not suffer any recriminations as a result of voicing a reasonably held suspicion. The University will treat any matter you raise sensitively and confidentially. We will ensure you receive appropriate support.
- **Do not confront an individual or individuals with your suspicions and don't accuse any individuals directly.**
- **Do not try to investigate the matter yourself.**
  There are special rules surrounding the gathering of evidence for use in criminal cases. Any attempt to gather evidence by people who are unfamiliar with these rules may compromise the case.
- **Do not tell anyone about your suspicions other than those with the proper authority.**
  *All reported frauds will be investigated and if appropriate the police may be involved***.**

Appendix 2: Guidance for line-managers

- **Do be responsive to staff concerns.**

The University needs to encourage staff to voice any reasonably held suspicions as part of developing an anti-fraud culture. As a manager you should treat all staff concerns seriously and sensitively.

- **Do note details.**

Note all relevant details. Get as much information as possible from the reporting member of staff. If the staff member has made any notes, obtain these also. In addition, note any documentary evidence that may exist to support the allegations made. But DO NOT interfere with this evidence in any way.

- **Do advise the appropriate person according to the Whistleblowing policy available on the staff channel.**
- **Do deal with the matter promptly.**

Any delay may cause the University to suffer further financial loss or reputational damage.

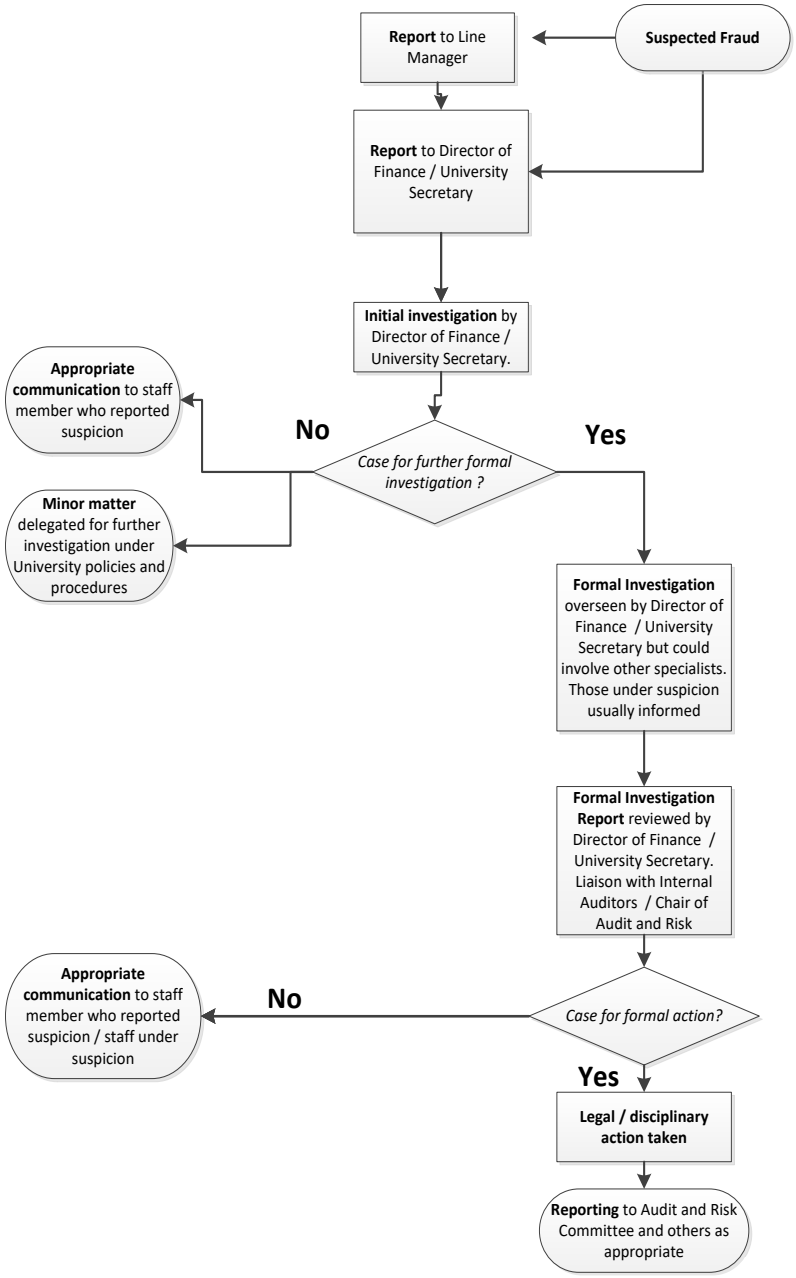
- **Do not ridicule suspicions raised by staff.**

The University cannot operate effective anti-fraud and whistle blowing policies if staff are reluctant to pass on their concerns to management.

- **Do not approach or accuse any individuals directly.**
- **Do not convey your suspicions to anyone other than those with the proper authority.**
- **Do not try to investigate the matter yourself.**

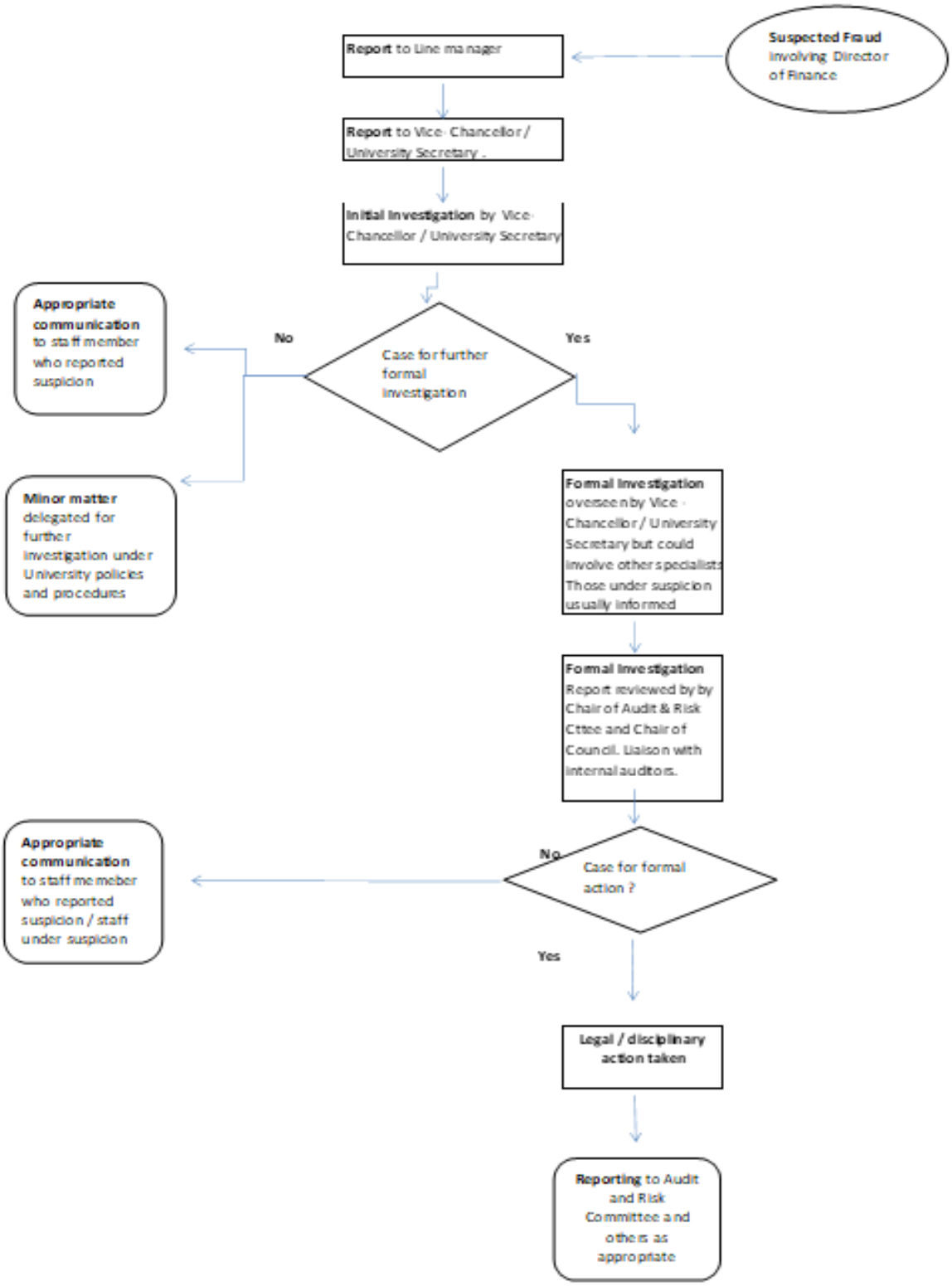
Remember that poorly managed investigations by staff who are unfamiliar with evidential requirements are highly likely to jeopardise a successful criminal prosecution.

Appendix 3: Flow chart of fraud reporting and investigation



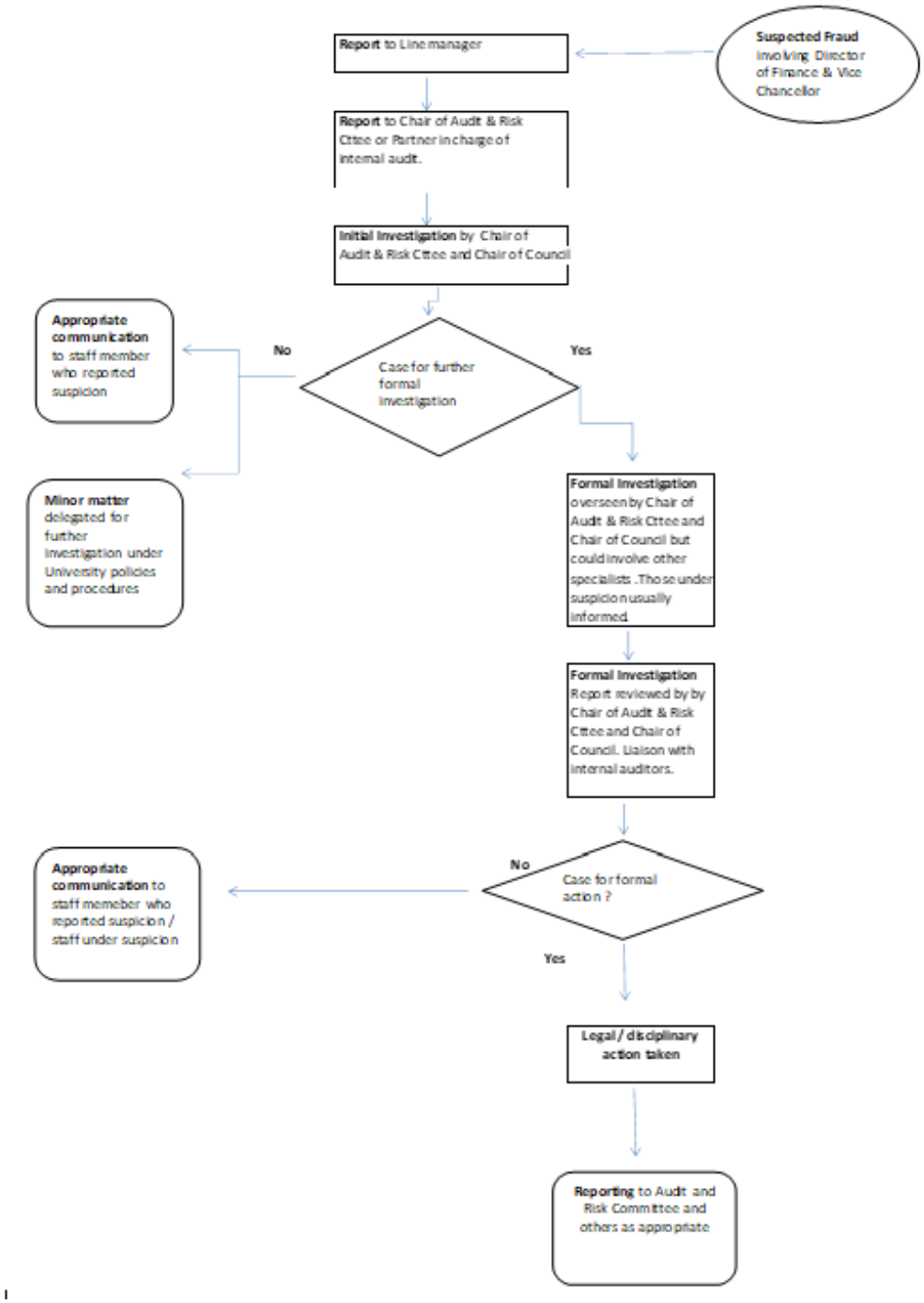
The abbreviations in the flowchart for the Deputy Chief of Executive and Chief Finance Officer is Director of Finance and for Chief Academic Services Officer and University Secretary is University Secretary.

Appendix 4: Flow Chart of fraud reporting and investigation in respect of allegations against the Deputy Chief Executive and Chief Finance Officer



The abbreviations in the flowchart for the Deputy Chief of Executive and Chief Finance Officer is Director of Finance and for Chief Academic Services Officer and University Secretary is University Secretary.

Appendix 5: Flow Chart of fraud reporting and investigation in respect of allegations against the Deputy Chief Executive and Chief Finance Officer and Vice Chancellor



The abbreviations in the flowchart for the Deputy Chief of Executive and Chief Finance Officer is Director of Finance and for Chief Academic Services Officer and University Secretary is University Secretary.