

**Fraud Policy**

**Introduction**

The purpose of this statement is to set out Jesus College’s (the ‘College’) policy on fraud and responsibilities that all members of the College have for its prevention. It also refers you to the steps to be taken if you discover or suspect fraud.

The College requires staff, fellows and students at all times to act honestly and with integrity and to safeguard the resources for which they are responsible. Fraud is an ever-present threat to these resources and hence must be a concern of all members of the community.

**What is fraud?**

The term fraud is used to describe a whole range of activities such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. It also applies to the many and various telephone, text and social media scams that feature so regularly in today’s world. Generally, fraud involves the intention to deceive a person or organisation in order to obtain an advantage, avoid an obligation or cause loss.

The term also includes the use of information technology equipment to manipulate programs or data dishonestly, the theft of IT equipment and software, and the intentional misuse of computer time and resources.

Examples of fraud in the context of higher education include, but are not limited to:

* Fraud involving cash or physical assets
* Fraud involving confidential information
* Procurement and payment fraud
* Payroll fraud
* Fraudulent expense claims
* Fraudulent financial reporting (i.e. revenue recognition, asset valuation etc)
* Fraudulent regulatory and non-financial reporting
* Facilitation of tax evasion
* Academic fraud including admissions, examinations, awards and research
* Reference and qualification fraud
* Immigration fraud
* Recruitment, appointment and employment fraud
* Bribery and corruption fraud
* Anti-competitive behaviour
* Accommodation-related fraud, including preference and payment

**The College’s attitude to fraud**

The College is committed to conducting its activities fairly, honestly and openly, in accordance with relevant legislation, and to the highest standards of integrity. The College has zero tolerance of any attempt to commit fraud by members of staff, contractors, their employees and agents acting on behalf of the College, and others. Staff, fellows or students involved in impropriety of any kind will be subject to disciplinary action, including prosecution, if appropriate. The College treats attempted fraud as seriously as accomplished fraud.

Instances of fraud or attempted fraud by employees will be dealt with under the Disciplinary Policy and could lead to dismissal. Where the matter is considered gross misconduct this could mean instant dismissal. Students and Fellows will also be dealt with under the relevant disciplinary procedures. It may also lead to civil recovery proceedings, and/or reference to professional bodies and /or the policy of other criminal investigation agency and may result in prosecution. For other associated persons, breach of this policy may result in other contractual, legal or other sanctions.

Individuals found guilty of an offence under the Fraud Act can face an unlimited fine and/or a prison sentence of up to 10 years.

Individuals who refuse to take part in fraud, or who report concerns under this policy in good faith, will be protected from detrimental treatment or retaliation. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. (See Whistle-blowing policy).

Malicious or vexatious complaints may result in disciplinary action

**Responsibilities**

The College Officers are responsible to the Trustees and Governing Body for:

* Developing and maintaining effective controls to help prevent or detect fraud;
* Carrying out vigorous and prompt investigations if fraud occurs;
* Taking appropriate disciplinary and/or legal action against perpetrators of fraud; and

Taking disciplinary action against managers where their failures have contributed to the commission of the fraud.Line managers are responsible for the prevention and detection of fraud by ensuring that an adequate system of internal control exists within their areas of responsibility, and these controls operate effectively. As a result, there is a need for all managers to:

* Identify and assess the risks involved in the operations for which they are responsible;
* Develop and maintain effective controls to prevent and detect fraud;
* Ensure compliance with controls.
* Ensure that agreed procedures are followed.

All other staff members, fellows and students

* Has a duty to ensure that the College’s funds, reputation and assets are safeguarded;
* Should alert their line manager or relevant College Officer where they believe the opportunity for fraud exists because of poor procedures or lack of effective supervision;
* Has a responsibility to report details of (a) any suspected or actual fraud, or (b) any suspicious acts or events, to their line manager or College Officer. Alternatively, issues can be reported via the Whistleblowing Policy; and
* Is required to assist in any investigations by making available all relevant information and by co-operating in interviews.

**Response to actual or suspected fraud**

In the event of fraud being suspected, you are asked to contact your line manager or one of the College Officers. After an initial review of the situation and any evidence, they will notify the Principal. Where appropriate, they will also be responsible for notifying the police and the College’s insurers. The principle of informing the minimum number of people required in order to maintain confidentiality and efficiency of investigation will be applied but Governing Body will be informed that a suspicion of fraud is in hand. Governing Body will usually agree a small panel to maintain oversight of the investigation. If any College Officers or Governing Body members are subject of a report themselves they will be excluded for all relevant discussion.

Details on the protection and confidentiality available to any reports made through the College’s whistleblowing process are included in the [Whistleblowing Code of Practice](https://jesuscollegeintranet.web.ox.ac.uk/sitefiles/202311-whistle-blowing-code-of-practice.pdf)

Reports may be made completely anonymously but this may limit the ability of the Colleges ability to undertake investigations and provide feedback effectively. Further, where there is no documentary evidence linking an anonymous person to the disclosure, any staff or associated persons, who submit a report anonymously, may not qualify for the protections received as a whistleblower.

Reports submitted should include, to the extent known, the following information:

* a brief description of the alleged irregularity (including any detail available about the potential monetary or reputational impacts);
* any evidence that supports the allegations;
* the identity of the individual(s) responsible; and
* a description of the risks around potential further damage / loss and timescales for this – including potential impacts on third parties as applicable.

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