

# Policy on Fraud, Theft, Bribery and Corruption

<b>Policy Category:</b>	General
<b>Subject:</b>	Probity, integrity and ethical behaviour
<b>Approving Authority:</b>	President & Principal
<b>Responsible Officer:</b>	President & Principal or designate
<b>Responsible Office:</b>	Business Assurance
<b>Related Procedures:</b>	<a href="#">Procedures relating to the control and investigation of Fraud, Theft, Bribery and Corruption</a> <a href="#">Fraud Response Plan</a> <a href="#">Financial Procedures</a>
<b>Related College Policies:</b>	<a href="#">Financial Regulations</a> <a href="#">Policy on information disclosure</a> <a href="#">Policy on gifts and hospitality</a>
<b>Effective Date:</b>	15 July 2021
<b>Supersedes:</b>	01 March 2019
<b>Next Review:</b>	July 2024

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## 1. Purpose & Scope

- 1.1 King's College London is committed to conducting its activities fairly, honestly and openly.
- 1.2 This policy sets out the manner in which the university aims to support the achievement of that objective. It also sets out the manner in which the university will discharge its duties under the relevant legislation which relates to dishonesty and corruption.
- 1.3 The policy applies to all members of the university and those who do business with it. This includes students, staff, contractors, suppliers, independent members of the university Council or co-opted members serving on the Council's committees. The policy also extends to all subsidiary companies of the university and those parties connected to each subsidiary.

## 2. Definitions

- 2.1 Theft is defined as the dishonest appropriation of property belonging to another with the intention of permanently depriving the other of it.
- 2.2 Under English law, a person is guilty of fraud if they make a gain for themselves or another, or cause loss to another or expose another to a risk of loss through a false representation. A representation is false if it is misleading and the person making it knows that it is, or might be, untrue or misleading. For the purposes of this policy, fraud may be defined as the use of deception with the intention of obtaining an advantage or gain, avoiding an obligation, or causing loss to another party.
- 2.3 Bribery involves the offering, promising, giving, asking or receipt of an advantage in return or as a reward for someone acting illegally, unethically, in breach of trust, in breach of confidence, in breach of a contract (including his or her employment contract) or otherwise improperly. An 'advantage' may not necessarily be in the form of money and may include – although not exclusively, other gifts, payment of fees, rewards, jobs, internships, examination grades and/or favours. The advantage being provided need not be of direct benefit to the person performing improperly for an offence to have been committed.

- 2.4 A facilitation payment is an unofficial payment made to secure or expedite a routine or non-discretionary process or procedure by a government official. It is illegal in English Law to make or accept such payments or to engage in any other activity that involves the giving of, promise to give, or offering, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite such a process or procedure.

### **3. Policy**

- 3.1 University management is responsible for the prevention, detection and investigation of irregularities, including Theft, Fraud, bribery and Corruption. In order to discharge this responsibility, management will ensure that an adequate system of internal control is in operation within the university and its subsidiary companies.
- 3.2 The guiding principles for managing the financial affairs of the university are laid down in the Financial Regulations and Procedures. These are designed to minimise the opportunities for Fraud and Corruption. It is the responsibility of managers to ensure that all of their staff are aware of the regulations and procedures and that they understand that they are required to comply with them.
- 3.3 Theft, fraud, bribery and corruption are unacceptable to the university and considered a breach of disciplinary rules, which could constitute gross misconduct. The university takes a 'zero tolerance' approach to fraud, theft or bribery. In all cases where dishonest activity is suspected, investigation an investigation procedure will be initiated. Where that investigation provides sufficient grounds for further action, the matter will be referred to the relevant university disciplinary procedure or, where a party external to the university is under suspicion, the appropriate authority will be informed.
- 3.4 No payments for "facilitation" should be made by or on behalf of the university, unless the person making the payment genuinely fears for the safety and security of themselves or their companions if the payment is not made.
- 3.5 Staff may offer or accept gifts and/or hospitality on behalf of the university in the course of carrying out their official duties, but these must be proportional and consistent with the criteria laid out in the Procedure on Fraud, Theft, Bribery and Corruption. Cash or cash-equivalents may only be accepted if given explicitly as a donation to the university and following the criteria laid down in the Procedure on Fraud, Theft, Bribery and Corruption.
- 3.6 It is a duty of each member of the university or its subsidiaries to report an actual or suspected incident of Theft, Fraud or Corruption. A report of suspected fraud, theft or corruption can be made directly to the Deputy College Secretary & Chief Compliance Officer. Each report will be treated as confidential insofar as confidentiality does not compromise any investigation of the facts.
- 3.7 It is also a duty of each member of the university to co-operate with any investigation or to comply with a request for statements. A member of the university who fails to co-operate with an investigation may be referred for investigation under the relevant university disciplinary procedure.

### **4. Reporting and review**

- 4.1 Reporting on use of this policy will be in accordance with the [Procedures relating to the control and investigation of fraud, theft, bribery and corruption \(incorporating the Fraud Response Plan\)](#).

4.2 This policy and its associated procedure will be reviewed at least every three years and in conjunction with the policies and procedures relating to the control and investigation of fraud, theft, bribery.