

ANTI FRAUD AND BRIBERY POLICY

ESOLCENTRE (EC) requires staff, students, partners and clients at all times to act honestly and with integrity.

The ESOLCENTRE will not accept any level of fraud and corruption; consequently, any case will be thoroughly investigated and dealt with appropriately.

The purpose of this policy is to set out the EC's responsibilities regarding the prevention of fraud and the procedures to be followed where a fraud is discovered or suspected.

Fraud, Bribery and Other Irregularity

The new Fraud Act 2006, came into force on the 15th January 2007, and fraud has been given a legal definition. The act introduced provision for a general offence of fraud which is broken into three sections

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of position

- **Fraud by false representation**

Representation must be made dishonestly, and is made with the intention of making a gain or causing a loss or risk of loss to another. A representation is defined as false if it is untrue or misleading and the person making it knows that it is, or might be, untrue or misleading. Representation can be stated by words or communicated by conduct i.e. written, spoken or by electronic means.

- **Fraud by failing to disclose information**

Fraud by failing to disclose information details that a fraud will have been committed, if a person fails to declare information which he/she has a legal duty to disclose. There is a requirement that the person acts dishonestly and intends to make a gain for himself/herself, cause a loss to another or expose another to a risk of loss.

- **Fraud by abuse of position**

Fraud by abuse of position requires a person who is in a privileged position to act dishonestly by abusing the position held; and by doing so, fails to disclose to another person, information which he/she is legally required to disclose. The dishonest act must be with the intention of making a gain for himself / herself or another. Alternatively it may be with the intention of causing a loss or risk of loss to another. The offence may be committed by omitting to make a declaration as well as by an act.

Anti Fraud Policy

The introduction of the Fraud Act 2006 does not prevent the prosecution of offences under the various Theft Acts and Forgery and Counterfeiting Act, e.g. theft, counterfeiting and falsification of documents.

Bribery

The Bribery Act 2010 repealed previous corruption legislation and has introduced the offences of offering and / or receiving a bribe. It also places specific responsibility on organisations to have in place sufficient and adequate procedures to prevent bribery and corruption taking place. Bribery is defined as “Inducement for an action which is illegal unethical or a breach of trust. Inducements can take the form of gifts loans, fees rewards or other privileges.”

Corruption is broadly defined as the offering of the acceptance of inducements, gifts or favours, payments or benefit in kind which may influence the improper action of any person; corruption does not always result in a loss. The corrupt person may not benefit directly from their deeds; however, they may be unreasonably using their position to give some advantage to another. It is expected that all staff members will lead by example in acting with the utmost integrity and ensuring adherence to all relevant regulations, policies and procedures.

ESOLCENTRE's responsibilities

- Establishing and maintaining a system of internal control to prevent fraud
- Establishing effective financial policies and procedures
- Establishing appropriate mechanisms for reporting fraud risk
- Ensuring that prompt investigations are carried out
- Taking appropriate legal and/or disciplinary action where fraud is proven
- Ensuring that appropriate action is taken to minimise the risk of similar frauds in the future
- Taking appropriate action to recover assets and minimise the loss

Staff, students, partners and clients must report any suspicion of fraud immediately to the Director.

Fraud response plan

Acting as a guide to follow in the event of a fraud being detected or suspected. It covers:

a) Initial actions b) Reporting procedures c) Investigating d) Securing evidence e) Informing the Police Anti Fraud Policy 5 f) Disciplinary action g) Prevention of losses h) Financial Recovery

The ESOLCENTRE's disciplinary procedures provide for offences such as fraud, theft and deliberate falsification of EC registers, reports, accounts, expense claims and selfcertification forms to be regarded as gross misconduct which may result in dismissal. The EC will take disciplinary action in all cases where it is considered appropriate.

In cases where fraud is proven the EC will notify the police of the outcome. The EC will co-operate fully with the investigating body and will always seek to recover funds lost through fraud. It may be necessary for the EC to initiate a Civil Action against the fraudsters.

This policy is reviewed annually.