3. Purpose of the Fraud Response Plan

3.1 The purpose of the Fraud Response Plan is to define authority levels, clarify responsibility for taking action on allegations or suspicions of fraud and define reporting lines in the event of a suspected fraud or financial irregularity. The use of the Plan should allow the RVC Group to:

4.2	All actual or suspected incidents should be reported immediately either:

7. Prevention of Further Loss

7.1 Where the initial investigation provides reasonable grounds for suspecting a member or members of staff (and/or officers, committee members or students) of fraud, the Fraud Response Team will decide on how to prevent further loss. This may require the suspension of the individual(s) suspected of fraud and removal of physical and systems access rights. It may be necessary to plan the timing of suspensions to prevent individuals from destroying or removing evidence that may be needed to support the investigatory process.

7.2

- 7.3 Estates and Facilities should advise on the best method of denying access to campus services and facilities while individuals remain suspended. Similarly, the Director of LISD should be instructed to withdraw without delay access permission to the These steps shall take into account the advice of Human Resources and of Academic Registry.
- 7.4 The Investigating Officer shall consider whether it is necessary to investigate IT systems (other than that which has given rise to suspicion) through which the

8. ESTABLISHING AND SECURING EVIDENCE

- 8.1 The College will follow established disciplinary procedures against any member of staff who has committed fraud. The College will also normally pursue the prosecution of any such individual.
- 8.2 The Investigating Officer will:

dures, ensuring that

these procedures will not be jeopardised during any fraud investigation;

and maintaining contact with the police; and ensure that staff involved with fraud investigations are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings.

9. NOTIFYING HEFCE AND OTHER REGULATORS

- 9.1 The College is required to report all material fraud or irregularity to HEFCE as its principal regulator. The circumstances in which the College must inform HEFCE about actual or suspected frauds are detailed in the Memorandum of Assurance and Accountability. These include incidents which result in, or could result in, a significant loss of funds or a
- 9.2 The College is required to report loss of assets through fraud, theft or other causes where the value of the loss is in excess of £25,000.

request the A cademic Registrar shall have regard to the relevant legislation as well as to the professional conduct requirements of any relevant professional bodies.

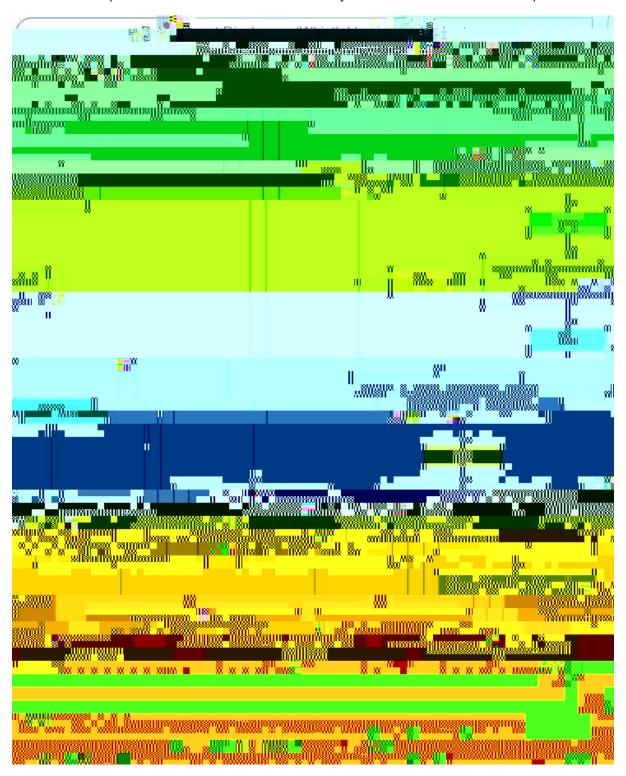
13. Reporting to Governors

- 13.1 Any incident matching the criteria set out in the HEFCE Memorandum of Assurance and Accountability shall be reported without delay to the Principal, the Secretary to Council, the Chairman of Council and the Chairman of Audit Committee. It will also be reported to the Chairman of Finance and General Purposes Committee (where there is a potential financial loss).
- 13.2 Any variation from the approved Fraud Response Plan, together with reasons for the variation, shall be reported promptly to the Secretary to Council and to the Chairman of Council and the Chairman of Audit Committee.
- 13.3 On completion of their investigation, the Investigating Officer will provide a written report to the Fraud Response Team.
- 13.4 The Fraud Response Team will submit to the Audit Committee a report containing;
 - a description of the incident, including the value of any loss, the people involved and the means of perpetrating the fraud; the measures taken to prevent recurrence; and any action required to strengthen future responses to fraud together with a follow-up report on whether the actions have been taken.

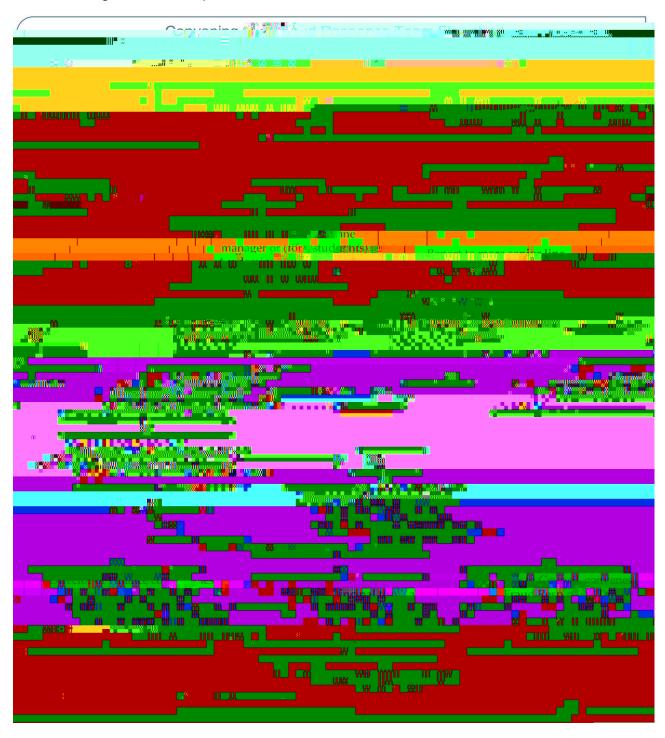
14. REVIEW N16a

APPENDIX B: DECISION TREES AND FLOWCHARTS

B1: Relationship of Public Interest Disclosure Policy and Procedure to Fraud Response Plan



B2: Convening the Fraud Response Team



B3: Fraud Response Team Action Flowchart

