

LINK19 College LTD



ANTI FRAUD BRIBERY AND CORRUPTION POLICY

Reviewed Date: Summer 2024

Review Date: Summer 2026

LINK19 College LTD
Anti-Fraud, Bribery and Corruption Policy

Introduction

- 1.1 LINK19 College is committed to conducting activities fairly, openly, and honestly and in accordance with the highest ethical and legal standards. LINK19 College has a 'zero tolerance' policy regarding fraud, bribery, and corruption. It will always seek to take disciplinary and/or legal action against perpetrators. It is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery, and corruption to an absolute minimum.
- 1.2 The Anti-Fraud, Bribery and Corruption Policy applies to individuals (including volunteers and directors) working within LINK19 College. Failure to comply with it may result in disciplinary action, including dismissal.
- 1.3 Reference should also be made to the LINK19 College Gifts and Hospitality Policy and the LINK19 College Conflict of Interest Policy, both of which impose relevant obligations.

Requirements

- 2.1 All staff are required to act honestly and with integrity at all times and to safeguard the resources for which they are responsible. No-one shall offer or seek financial/other advantage by bribery. Nor should anyone in any circumstances engage in fraud regarding LINK19 College. Bribery and fraud will be treated as a serious disciplinary matter leading to possible dismissal and legal proceedings.
- 2.2 Incidents or suspicions of fraud, bribery, or corruption should be reported to an appropriate manager or in accordance with the LINK19 College Whistleblowing Policy.
- 2.3 LINK19 College will regularly assess the nature and extent of fraud, bribery, and corruption risks, using efficient and effective systems, procedures, and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, bribery, and corruption; and reduce the risks to an acceptable level, equipping staff with the skills, knowledge, and expertise to manage relevant risks. The effectiveness of its systems, procedures, and internal controls for managing risks will be regularly reviewed and a system will be maintained for recording: all reported incidents, including actions, using this information to inform reviews.
- 2.4 Definitions of fraud, bribery and corruption can be found below. Suspected or actual instances of fraud, bribery, or corruption can be reported a) to the LINK19 College Lead using the report form at the end of this Policy, or b) in accordance with the LINK19 College Whistleblowing Policy, which contains details of the protections afforded to those who 'blow the whistle'.
- 2.5 Reports of suspected or actual instances of fraud, bribery, or corruption, may also be made by persons other than employees.
- 2.6 LINK19 College will seek to recover any assets lost through fraud. All losses as the result of fraud must be recorded on the loss register and approved.
- 2.7 Staff are required to notify their line manager should they be connected with an actual or potential LINK19 College supplier (whether personally, or through family members,

close friends or associates).

- 2.8 The LINK19 College Lead is responsible for a) the management of investigation, recording and reporting of actual or suspected fraud, bribery, and corruption; b) providing training on anti-fraud measures; & c) monitoring and recording instances of bribery or fraud and reporting them to the LINK19 College Board.

Definitions

Fraud is knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.

Bribery is giving or offering someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward someone for having already done so.

A facilitation payment is a type of bribe. An example is an unofficial payment or other advantage given to a public official to undertake or speed up the performance of their normal duties.

Corruption is the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behavior by those in positions of power, such as managers or government officials. It would include offering, giving, and receiving bribes to influence the actions of someone in a position of power or influence, and the diversion of funds for private gain.

Examples of fraud relevant to LINK19 College:

Procurement fraud:

Collusion with suppliers and ordering and paying for goods or services that are not required and/or have not been delivered or are charged at an excessive rate.

Creating false invoices, receipts, purchase orders or supplier identities in order to obtain payment for goods and services that have not been supplied.

Awarding a contract, or preferential terms, to a supplier in return for payments, personal discounts, commission, or other benefits; or awarding a contract to a relative or other related person.

Fraudulently altering documents or records:

Grant recipients not spending grant funds on purposes intended, or keeping funds for personal use, and falsifying records to support false claims.

Issuing false receipts in order to keep the funds paid for personal use.

Altering payment details to divert supplier payments to own bank account.

Fraudulently altering exam papers or exam results or releasing details of exam papers in return for a bribe or in order to favour a relative.

Fraudulently altering accounting records.

Expenses fraud:

Claiming expenses or allowances to which staff are not entitled, including by falsifying receipts.

Using LINK19 College assets, such as mobile phones, for own personal use.

Falsifying travel and subsistence or other expense claims.

Fraud involving impersonation:

Impersonation in order to extract fees for a service which LINK19 College does not provide or does not charge for.

Submitting false applications from real or fictional individuals or organisation for grants.

Payroll fraud:

Creating non-existent employees for directing payments.

Making false or inflated claims for overtime or flexible working.

FURTHER GUIDANCE ON BRIBERY

Summary of legislation

[The Bribery Act 2010](#) makes it an offence to give or receive a bribe, i.e., to: Offer, promise or give a financial or other advantage to another person with the intention of inducing them to perform their functions improperly, or to reward them for having done so, or request, agree to receive or accept a financial or other advantage as the reward for an improper function or activity.

The Act also creates a corporate offence of failing to prevent bribery. This means that LINK19 College could be liable if someone offers a bribe on its behalf, including employees and third parties conducting LINK19 College business, such as partners and suppliers.

Examples of bribes relevant to LINK19 College:

Advantages that could be offered as part of a bribe:

Cash, vouchers or other cash equivalents, or a "fee."

Gifts.

Hospitality or entertainment (outside what would be modest and reasonable in a business context).

LINK19 College paying travel and accommodation costs to a third party where this is not standard business practice.

Receiving travel or accommodation free of charge from a supplier

Loans.

Favourable business terms.

Provision of information that offers a business or personal advantage.

Offering or receiving one of the above advantages could count as a bribe if any of the following was offered or given in return:

Award of contract to particular bidder.

Altering exam paper or marks.

Obtaining information that would put an individual or LINK19 College at an advantage, such as the content of exam papers, or information about a competitive tender.

Any other preferential treatment influenced by the receipt of an advantage.

The following would not usually count as bribes:

Normal hospitality provided in the course of business, such as provision or acceptance of a modest meal at a working event.

Whether a provision of a particular item or service counts as a bribe depends upon the context and level of hospitality (etc.) offered. The Bribery Act is not intended to prohibit reasonable and proportionate hospitality or business expenditure. Genuine hospitality or similar business expenditure that is reasonable and proportionate, in line with normal LINK19 College policy and practice.

FURTHER GUIDANCE ON FACILITATION PAYMENTS

A facilitation payment is making a payment or offering an advantage to a public official to undertake or speed up the performance of their normal duties. Facilitation payments are a form of bribe and are illegal under [The Bribery Act 2010](#).



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Report Form

Name of person completing the report:	Contact details:	Date:
Details (to be completed by the name of person making the report):		
Action taken (to be completed by LINK19 College Lead):		
Signature of person completing the report:		
Signature of LINK19 College Lead:	Date:	