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Anti-Fraud Policy

INTRODUCTION & OVERVIEW

- 1.1 As a charity, BU must operate to ensure that its resources are protected so that it can fulfil its aims for the public benefit. All members of the BU community are required to always act honestly and with integrity and to safeguard the resources for which they may be responsible. This document, along with its related policies and procedures, sets out:
 - the University's policy in relation to fraud,
 - the key responsibilities in relation to prevention and detection of fraud,
 - the procedures to be followed if an issue arises; and
 - key responsibilities in relation to any potential fraud that arises.
- 1.2 For the purposes of this policy, and related procedures, the term "fraud" is used to describe a range of activities. This policy applies to any activity that could be described as fraud, including criminal tax evasion and facilitation of criminal tax evasion.
- 1.3 "Fraud" is not a technical term, and several different criminal offences or civil actions may be relevant if there has been fraudulent behaviour. Manipulating, altering or destroying computer records or programmes, and misusing IT resources is also fraud for the purposes of this policy. Examples of fraudulent behaviour include:
 - theft,
 - deception,
 - breach of trust,
 - actions causing financial loss to another or leading to financial gain,
 - criminal tax evasion
 - facilitation of criminal tax evasion,
 - misappropriation,
 - false representation,
 - concealment,
 - the manipulation of computer programmes or data including altering, substituting, or destroying records, or creating spurious records; and
 - misuse of IT resources.
- 1.4 This policy, and related procedures, apply to all BU staff, including those employed by subsidiaries and external board members and contractors providing services to BU and their staff, and to all students, as well as any agent or other person who performs services for or on behalf of BU. The BU community also applies to non-staff who are associated with BU, such as Governors, Trustees and Committee members.

- 1.5 Fraud may also be carried out by third parties outside the BU community, to deceive BU, its staff, or students, or members of the public. The procedures apply to fraud which may have been carried out by third parties whether it would affect BU or the BU community or, members of the public, or an authorised regulatory body (e.g. HMRC), such as, for example, using the BU name to deceive members of the public.
- 1.6 BU is committed to ensuring that it has reasonable prevention procedures in place to prevent facilitation of criminal tax evasion by its staff and associated persons. BU has included this within the definition of fraud to ensure reporting mechanisms are in place for concerns to be raised and investigated.
- 1.7 BU has separate policies relating to bribery and corruption and conflicts of interest (Appendix 1). If a matter arises as defined in those policies, it should be reported as set out in those documents. In a complex case, more than one policy may be relevant, and the policy owner will advise accordingly.
- 1.8 The purpose of this policy, and related procedures, are to ensure that:
- reasonable prevention procedures are in place,
 - anyone who becomes aware of a fraud or suspected or potential fraud raises it in the appropriate manner so that it can be properly investigated,
 - steps are taken to prevent further loss once a potential issue has been identified,
 - evidence is established and secured for investigation and, if appropriate, disciplinary or police action,
 - stakeholders are informed of potential fraud where appropriate and as soon as possible,
 - steps are taken, where appropriate, to recover any losses,
 - appropriate action is taken against those responsible for fraud or suspected fraud; and
 - any necessary changes are made to procedures and systems in the light of lessons learned.

2. KEY RESPONSIBILITIES

- 2.1 The BU Board has overall responsibility for ensuring that (a) the University's resources are protected so that it can fulfil its aims for the public benefit, (b) that appropriate action is taken if an issue arises, and (c) for ensuring that appropriate policies and procedures are in place to address these matters.
- 2.2 The Audit, Risk and Governance Committee (ARG) has responsibility for advising the Board on the matters referred to above, including reviewing these policies. Specifically, the ARG has responsibility for reviewing the outcome of any investigation that is carried out under this policy and any recommendations for actions to be taken to prevent further fraud.

- 2.3 The external engagement lead for Internal Audit (IA) has responsibility for investigation of any matters referred by the Finance Director (FD) and, when requested, for making recommendations for actions to be taken to prevent further fraud.
- 2.4 Responsibility for the management and implementation of this policy and procedures lies with the FD, or delegated representative, and they can advise accordingly on the implementation of this policy and procedures.
- 2.5 For the purposes of this document, the job title will include those that have been given appropriate delegated responsibility, and this will also include the equivalent, where job titles or departments have changed.

3. FRAUD PREVENTION & MITIGATION

- 3.1 The FD will regularly review the key financial controls that minimise the risk of fraud and make improvements, as necessary.
- 3.2 Internal audit and external audit review financial controls as part of their work and the FD will act on any recommendations for improvements.
- 3.3 The BU risk register can be used to identify and assess risks and ensure procedures are implemented to mitigate wherever appropriate
- 3.4 Early reporting of concerns can facilitate prevention and the action plans from such reporting should include preventative measures to mitigate risk, where possible.
- 3.5 BU will always take appropriate steps to recover any loss caused by fraud, either through criminal or civil proceedings or otherwise. The FD will determine such steps dependent on the circumstances and sums involved.

FRAUD MANAGEMENT

4. Identification and Management

- 4.1 BU encourages all its community to come forward and report concerns. This is a core part of our commitment to ethical and legal compliance and BU is committed to ensuring that individuals making reports in good faith do not suffer detriment as a result. Any person who is concerned about making a report through the channels described in this document, should follow the procedure outlined in the Whistleblowing Policy (Appendix 1).
- 4.2 Activities identified as fraud might constitute gross misconduct, and staff who are involved could be subject to disciplinary action in accordance with the procedures laid out in the Staff Disciplinary Procedure (Appendix 1).
- 4.3 Students who are involved in any activity that is fraudulent could be subject to disciplinary action in accordance with the procedures laid out in the Student Agreement (Appendix 1).

- 4.4 BU will take the appropriate action against any third party involved in fraud that would affect the BU community in any way. Where appropriate, this will involve reporting the matter to the police for formal investigation and prosecution or acting against an individual or organisation e.g. legal action.
- 4.5 BU staff, students and contractors and their staff should be vigilant in taking action to detect and prevent fraud and to report any concerns about fraud as set out in the procedures below.

5. Reporting

- 5.1 **Staff** - Any member of staff who is concerned about fraud, or suspected or potential fraud, or who is made aware of an incident or a complaint about a potential fraud, must raise the concern in confidence either directly with the FD or with an appropriate senior manager in their faculty or Professional Service.
- 5.2 **Students** - Any student who is concerned about fraud or suspected or potential fraud must raise the concern in confidence with the Dean of their Faculty, or another appropriate member of staff.
- 5.3 **Senior Manager role** - Any senior manager who is notified or becomes aware of fraud or suspected fraud must notify the FD, or delegated representative, as soon as possible. In the absence of the FD, the matter must be raised with the Chief Operating Officer (COO).
- 5.4 **Senior Manager fraud** - Where there is any possibility that a member of the University's Senior Management may be involved, the member of staff must raise the matter directly with the FD or the COO. Concerns in relation to a member of the University Executive Team (UET) or a member of the University Board should be made, as the person raising the concern or allegation deems appropriate, to the Vice-Chancellor (VC), the Chair of the University Board or to the Chair of the ARG.
- 5.5 **Contractors** - Staff employed by a third-party contractor are considered members of the BU community and have the same responsibility as anyone employed directly by BU to raise any matters of concern, including fraud. This is referred to further in the Public Interest Disclosure Policy and Procedures (Appendix 1). If an allegation of fraud relates to the action of a member of staff of a contractor providing services to BU, the FD should notify the contractor.
- 5.6 **Third Parties** - Where concerns are raised which relate to a member of the public, the FD will advise the police if appropriate and take action to ensure appropriate BU staff are aware of the issues to prevent any re-occurrence.
- 5.7 **Further reporting** - The FD has the responsibility to report the matter further, as appropriate. This could include the UET, including review as a reportable event, the Chair of the University's ARG ;the external engagement lead for Internal Audit; the Insurer; the external engagement lead for External Audit; and, where appropriate, the relevant funding body, are informed as soon as possible of concerns or allegations related to fraud or suspected fraud and of the steps that will be taken to investigate it.

5.8 **Confidentiality** - To ensure that investigations can be carried out, the member of staff or student who has raised the matter and any senior managers who are informed must ensure that they keep the matter confidential. Any disclosure must be authorised by the FD.

6. **Review & Investigation**

6.1 The FD, once notified, must carry out an initial review of the allegations and decide what action should be taken. This is set out in detail in the Fraud Review & Investigation process and guidelines (see Appendix 1).

7. **Complaints**

7.1 If any person who has raised an issue is not satisfied that their complaint has been properly considered, they should consider following the procedures set out within the Whistleblowing Policy, or the Student Complaints Policy, in the case of students (Appendix 1).

APPENDIX 1 – USEFUL LINKS

[Fraud Review and Investigation - Process & Guidelines](#) – the detailed processes and procedures on fraud review and investigation, along with any related guidelines.

[Anti-Bribery Policy and Procedures](#) - sets out BU's approach to monitoring, identifying, and avoiding bribery and corruption

[Conflicts of Interest Policy and Procedures](#) - sets out BU's policy in relation to conflicts of interest and the procedures for identifying, disclosing and managing potential conflicts

[Financial Regulations](#) – sets out BU's policies on financial control and include a framework for financial control and detailed corporate governance and management responsibilities.

Whistleblowing Policy / [Public Interest Disclosure Policy and Procedures](#) – sets out BU's policy and procedure for whistle-blowing.

[Procurement Manual](#) – sets out requirements when dealing with the University's suppliers.

[Staff Disciplinary Procedure](#) – sets out the procedure to address misconduct.

[Annual Student Agreement](#) includes information about the rules and regulations that apply to students at BU in relation to such matters as the [Student Disciplinary Procedure](#) (these will apply if a student is alleged or discovered to have been involved in fraudulent activities); and [Student Complaints Procedure](#) – this is the mechanism whereby a student may raise a complaint if they believe that they have been a victim of fraud by another member of the university community.

Information Security policies – there are a number of these that are relevant to this policy and reduce the risk of fraud. Key policies include [Information Security Policy](#); [BU Staff and Authorised Users Policy](#); [Acceptable Use Policy](#); and [Threat and Vulnerability Security Standard Policy](#).