



London
Policing
College

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London Policing College ANTI-FRAUD POLICY



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The London policing College

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Anti-Fraud Policy

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1. Purpose



London Policing College is committed to the prevention, deterrence, detection and investigation of all forms of fraud and corruption. In this policy the term 'fraud' includes 'corruption'.

London Policing College seeks to reduce the opportunity for fraud, and will take prompt action to investigate fully and address any suspected cases.

2. Scope

London Policing College requires all staff, including secondees, contractors and agency staff, to act honestly and with integrity and to safeguard the public resources for which they are responsible.

It is the responsibility of all staff to read and be familiar with the contents of this policy and any related procedures, and to identify and notify London Policing College of any suspected cases of fraud or fraud risk.

3. Policy Statement

London Policing College will not accept any level of fraud or corruption and will treat any such matter with the utmost seriousness. Each case will be thoroughly investigated and dealt with appropriately. Investigations may invoke the **Discipline Policy** and could result in dismissal and legal action.

London Policing College may in its discretion report serious and/or illegal acts of fraud to the police.

4. Definitions of Fraud and Corruption

For the purpose of this policy the following definitions apply:

"Fraud": is committed by any person internal or external to the organisation who by any deception dishonestly:

- obtains property belonging to another, with the intention of depriving the other of it; or
- obtains for him or herself or another any pecuniary advantage;
- secures the remission of the whole or part of any existing liability to make a payment;
- obtains, or seeks to obtain, for him or herself or another, any pecuniary advantage with or without intent to cause loss to another by:



- destroying, defacing, concealing or falsifying any account or any record or document made or required for any accounting purpose; or
- furnishing any account, or any such record or document, which to his or her knowledge is or may be misleading, false or deceptive in a material particular.

“Internal fraud”: fraudulent acts undertaken by London Policing College employees; examples include falsification of expense claims, and falsification of invoices for payment.

“Corruption” the offering, giving, soliciting or acceptance of an inducement or reward (including any gift, loan, fee, or advantage) which may influence the action of any person; examples include a payment, favour or gift given to an employee of London Policing College as a reward, or an incentive, to that person for any actions (or inactions) contrary to the proper conduct of their duties.

Examples of areas where corruption can occur include tendering and awarding of contracts, appointment and reward of outside consultants, and authorisation of NHS Foundation Trusts.

4. Minimising fraud risk

a. Management responsibilities

i Director

The Director is responsible for establishing and maintaining a sound and appropriate system of internal control that properly supports the achievement of London Policing College’s policies, aims and objectives. The system of internal control is an ongoing process intended to identify the principal risks to London Policing College, evaluate the nature and extent of those risks and to manage them effectively.

ii Chief Operating Officer

The Chief Operating Officer must ensure that internal audit (counter-fraud) arrangements are in place. Internal audit arrangements are to include the development of a fraud risk profile, regular reviews of the fraud risks associated with each of the key organisational objectives, the development of appropriate fraud targets, and design of an effective control environment to prevent fraud commensurate with the fraud risk profile. The Chief Operating Office will liaise with



both the internal and external auditors and the London Policing College Board as may be appropriate.

It is the responsibility of the Chief Operating Officer to review and update the fraud risk profile; such updates are to include relevant input from management and staff regarding any perceived or actual significant fraud risks.

It is also the responsibility of the Chief Operating Officer to provide the audit committee with recommended steps to take to evaluate the adequacy of London Policing College's fraud risk control systems.

iii Line Managers

Each Line Manager must be alert to the possibility of fraud and take due notice of any indication of irregularity. For example, each Line Manager is to pay particular attention to business expense claim forms, and be alert to the risk of falsification of documents.

It is also the responsibility of each Line Manager to identify and take note of any and all significant fraud risks (potential or actual) that come to their attention, and to advise the Chief Operating Officer who in turn will implement appropriate systems to minimise such risks.

b. Employee duties

You must behave in a fair and honest way in any dealings related to London Policing College both internally and externally, and apply yourself diligently to your work and the execution of your duties. Specifically, you must have due regard to the need to adhere to London Policing College's internal controls which are designed to prevent, deter and detect fraud. You must operate within the law, keep to normal ethical business standards consistent with our public-sector funding, and be alert to the possibility that unusual events or transactions could be indicators of fraud.

You must immediately report to your line manager or to the Chief Operating Officer if you suspect that a fraud has been committed or see any acts or events which you consider are or may be suspicious. Failure to report such activity may result in disciplinary action.

You must cooperate fully with internal checks, reviews or fraud investigations.

All disclosures will be dealt with in confidence and in accordance with the terms of the Public Interest Disclosure Act 1998.



c. Staff training

It is the responsibility of each member of staff to be familiar with all London Policing College internal policies, which are available on the intranet. Staff will be advised by email when such policies are updated, and are under a duty to read and be familiar with updated versions. This is a contractual requirement, pursuant to your employment contract with London Policing College, and failure to comply may result in disciplinary action.

d. Deterrence

The fraud risk profile and any results stemming from its implementation will be publicised internally, as appropriate, to demonstrate London Policing College's commitment to reducing the risk and opportunity for fraud.

5. Investigating an allegation of fraud - procedure

Vigorous and prompt investigations will be carried out into all cases of actual or suspected fraud.

The focus of each investigation is to:

- minimise and recover losses;
- establish and secure evidence necessary for criminal or disciplinary action;
- review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud;
- keep appropriate personnel suitably informed;
- assign responsibilities for investigating the incident; and
- establish circumstances in which external specialists should be involved.

a) Initiating Action

All actual or suspected incidents should be reported to the Chief Operating Officer. In certain circumstances it may be necessary to report suspicions directly to the Director, the Deputy Director, the Head of Human Resources, or to an external 'Prescribed Person'.

You should not contact the suspected individual to determine facts or demand restitution, or for any other reason. Nor should you discuss the case, facts, suspicions, or allegations with anyone else, unless specifically asked to do so by the investigating officer.



If there are reasonable grounds for suspecting that a fraud has occurred, the Chief Operating Officer should hold a meeting with the Executive Chairman within 24 hours of being notified of the suspicion. A decision will be taken at this stage about the severity of the suspected fraud and about involving the Deputy Chairman or the Internal Auditors.

b) Process of investigation

Suspected fraud will be investigated without any undue delay, in an independent, professional manner and in the interests of all involved.

The investigation process will vary according to the circumstances of each case and will be determined by the Chief Operating Officer. An investigating officer will be appointed to take charge of the investigation on a day-to-day basis.

The investigating officer will act in an independent manner, and will hold a senior management position.

The investigating officer will not disclose the details of any suspected or actual incident to other persons, except where such disclosure is necessary to facilitate the investigation. The investigating officer must not disclose information that may damage the reputation of persons who may later be found to be innocent of any alleged wrongdoing, or who may successfully apply for name suppression in a court of law. Cases of a sensitive nature are to be dealt with by a restricted team only.

c) Suspension of employee against whom an accusation has been made

If there are reasonable grounds for suspicion of fraud, and to facilitate the investigation, it may be appropriate to suspend an employee against whom an accusation has been made. This decision will be taken by the Chief Operating Officer with advice from the Head of Legal Services and Head of Human Resources.

In these circumstances, the employee will be supervised at all times before leaving the premises. Any security pass or keys must be returned. Access to the computer system will be withdrawn.

Suspension should not be regarded as disciplinary action nor should it imply guilt.

d) Collecting evidence

The investigating officer will take immediate steps to secure physical assets, including computers and any records and all other potentially evidential documents. He or she will ensure that appropriate controls are introduced to prevent further loss.



At all stages of the investigation the investigating officer, in consultation with London Policing College's in-house Legal Services Directorate, will comply with the Police and Criminal Evidence Act 1984 (PACE).

The investigating officer will maintain detailed records of the investigation. In particular, he or she will keep a record of:

- telephone conversations;
- face to face discussions;
- document reviews;
- results of investigations.

In addition, the investing officer will keep, where possible, a record of who has handled each item of evidence, categorising the evidence into the following groupings:

- prime documents;
- certified copies;
- physical items;
- secondary evidence for discussions;
- circumstantial.

e) Investigative interviews

All interviews will be conducted in a fair and proper manner and in accordance with PACE. Notes of any interviews will be taken and retained on the investigation file.

f) Interim reporting

The investigating officer will provide periodic confidential update reports to the Chief Operating Officer, who will in turn update the Executive Chairman. Each report will summarise:

- circumstances surrounding case, contributing factors, etc.;
- quantification of losses;
- progress with recovery action;
- progress with any disciplinary/criminal action;
- estimate of resources required to conclude investigation;
- action taken to prevent and detect similar incidents.

The Chief Operating Officer will inform the Director of Communications to enable the preparation of a communications strategy, should it be required.



g) Further action

The findings of the investigation will be reported to the Chief Operating Officer and Director who will determine what further action (if any) should be taken.

h) Final reporting

On completion of an investigation and following the conclusion of action taken a written report shall be submitted to the Audit Committee, the National Audit Office and the Internal Auditors containing:

- a description of the incident, including value of any loss, people involved, and the means of perpetrating the fraud;
- measures taken to prevent recurrence;
- action needed to strengthen future responses to fraud, with a follow-up report on whether the actions have been taken.

i) Recovery of Losses and outcome

The Chief Operating Officer will be responsible for quantifying the amount of any loss for all fraud investigations. Repayment of losses will normally be sought and legal advice will be obtained about the options available.

In the event of the discovery of criminal behaviour, London Policing College reserves the right to inform the police who may take the investigation further.

London Policing College will take steps to minimise the risk of similar frauds occurring in future.

6. Discipline

London Policing College will take appropriate legal and/or disciplinary action against the perpetrators of fraud and those whose failures contributed to the fraud.

This policy It has been in operation since Feb 2020

