



# STRANMILLIS UNIVERSITY COLLEGE

A College of Queen's University Belfast

## Anti-Fraud & Bribery Policy

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1	Significant updating of previous Anti-Fraud Policy	April 2012	Finance Office
2	Review timeframe reached	March 2015	Finance Office
3	Updated to reflect DAO (DoF) 09/16	June 2017	Finance Office
4	Review timeframe reached. Update simplifies Fraud Response Plan and reflects internal audit feedback re external investigator involvement.	November 2020	Finance Office
5	Updated including to reflect the DfE Fraud Policy. Fraud Response Plan updated and moved to a separate document.	June 2024	Finance Office
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Considered by ARAC in March and June 2024

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### Supporting Documentation

Fraud Response Plan

## 1 Introduction

Stranmillis University College (hereafter called the College) is committed to the application of the Seven Principles of Public Life identified by the Committee on Standards in Public Life, namely: Selflessness; Integrity; Objectivity; Accountability; Openness; Honesty; Leadership. The College is also committed to protecting the funds and resources to which it has been entrusted and to conducting its business fairly, openly, honestly, ethically and in accordance with relevant legislation.

In order to meet the expectations of funders, those who use College services and the general public, College policy is to take all practical steps to:

- prevent, and minimise the opportunities for fraud, including bribery and corruption, and
- take appropriate action to recover losses as a result of a fraud perpetrated against the College, and
- thoroughly investigate all actual and suspected fraud and irregularities in a timely manner and take appropriate actions arising from the investigation findings.

Allegations, (anonymous or otherwise) will be investigated and, where appropriate, referred to the Police Service of Northern Ireland (PSNI) at the earliest juncture.

This Anti-Fraud and Bribery Policy deals with fraud, bribery and corruption related concerns. This should be distinguished from the requirement to raise non-fraud related concerns, that relate to anyone, internal to, or outside the College, about danger, wrongdoing or illegality that affects others (e.g. taxpayers, customers, members of the public, or their employer). Such concerns should be reported as outlined under the College Raising Concerns (formerly Whistleblowing) Policy.

The purpose of this Policy document is to:

- Set out the College's **ethical standards**;
- Provide a **definition** of fraud, bribery and corruption etc.;
- Set out the **responsibilities for fraud prevention and detection**;
- Set out **procedures for reporting** actual and suspected cases of fraud and irregular activities;
- Set out **responsibilities for the investigation** of actual or suspected fraud
- Require that appropriate **action is taken to recover losses** and that **sanctions are taken against offenders** through the supporting Fraud Response Plan – see separate document.

The objective of this Policy is to create a working environment that encourages all staff to be alert to the possibility of fraud and irregularity and to

know how to deal with fraud and irregularity if it arises or is suspected. Examples and indicators of fraud are shown in Appendix A whilst Appendix B outlines a range of commonly adopted anti-fraud practices.

Any breach of this Policy may be treated as a disciplinary matter.

## **1.1 Relationship with other Policies and other Internal Control Arrangements**

The Policy is supported by a series of comprehensive and inter-related policies, procedures and internal control arrangements that provide a corporate framework to counter fraudulent and irregular activity. These have been formulated in line with appropriate legislative requirements, and include:

- Gifts and Hospitality Policy.
- Conflicts of Interest Policy
- Raising Concerns (Whistleblowing) Policy
- Staff Code of Conduct.
- Governing Body Code of Conduct
- Staff Disciplinary Policy and Procedures.
- Dignity at Work and Study Policy and Procedure
- Whistleblowing / Raising Concerns Policy.
- Register of Interests Policy.
- Staff Training and Development Policy and Procedures.
- Data Protection & Information Assets Policy.
- Information Asset Management Policy and Procedures.
- General Regulations (QUB regulations for students) and associated student disciplinary procedures.
- Sound internal control systems including a) the safeguarding of College assets, b) segregation of duties especially in connection with financial transactions and c) denial of opportunities for fraud to be committed.
- Effective internal and external audit arrangements.
- Effective staff recruitment and selection procedures.

## **2 Ethical Standards, Conflicts of Interest and Culture**

### **2.1 Ethical Standards**

As noted above, the College requires all staff and governors to conduct themselves in accordance with the Seven Principles of Public Life and to safeguard the public resources for which they are responsible, at all times.

## **2.2 Conflicts of Interest**

College Conflicts of Interest arrangements requires that staff and governors must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends.

They must declare and resolve any personal interests and relationships. Staff and Governing Body members must therefore discharge their duties in a manner that is seen to be honest, fair and unbiased and maximises public confidence in decisions and in the organisation's ability to deliver public services properly.

## **2.3 Culture**

The culture of the College is one of honesty, openness and transparency in all of its dealings, with zero tolerance of fraud, bribery and corruption in any form.

Governors and staff play an important part in creating, and maintaining, this culture and are encouraged to report actual or suspected fraud or irregularity.

Fraud reports raised will be treated seriously and appropriately investigated in a confidential manner. In raising a fraud report, those making a disclosure can also be assured that there will be no victimisation, anonymity will be respected as far as reasonably possible and that their current employment and future prospects with the College will not be affected.

Consequently, everyone must act with honesty and integrity to safeguard the public and other resources for which they are responsible at all times. This means:

- declaring any potential conflict of interest;
- observing the law and reporting wrongdoing;
- observing all College policies and procedures;
- not taking part knowingly in any illegal activity, or in any acts that would discredit the College;
- not participating in any activity or relationship that may affect, or appear to affect, unbiased judgment;
- not disclosing confidential information about the College to anyone outside the College, except where disclosure is required by the operation of law;
- not using College information for any personal gain or in any manner that would be contrary to the law or reflect badly on the College.

The College also expects that individuals and organisations that it interacts with, including suppliers, contractors and service providers, will act towards

the College with integrity and without thought or actions involving fraud, or irregularity.

The College will not tolerate, condone or endorse any act of bribery, including facilitation payments, by any person associated with it. Under no circumstances should College staff offer, promise, give, seek, request, solicit, accept, receive, or agree to receive any bribe, whether in the form of cash or any financial or other inducement or advantage, to or from any person or organisation, wherever they may be located and whether they are a public official or body or a private person or company.

Any proven instance of bribery or fraud by College employees will be treated as a disciplinary offence resulting, potentially, in dismissal and may also result in legal proceedings.

If there is any doubt about the acceptability of a potential act under this Policy, or any other matter to which it relates, staff should seek advice from the Speak Up Champion.

### **3 Ongoing Fraud Deterrents**

Routine College policies, processes, procedures and internal controls have anti-fraud aspects in built. It is essential that these processes etc. are fully complied with to minimise the possibility of frauds being perpetrated.

#### **3.1 Internal Controls**

Internal controls encompass activities the minimise the risk of fraud and error such as approvals and reviews of transactions, segregation of duties, reconciliations and electronic safeguards like two-factor authentication. Having sound internal controls reflects a sound control environment. See Appendix B for some examples of internal controls and other anti-fraud practices.

The effectiveness of the College's system of internal control is the responsibility of everyone in the College.

#### **3.2 National Fraud Initiative**

The College participates in the biannual National Fraud Initiative (NFI) exercise which uses data matching to compare sets of data, such as the payroll, payments or benefits records of a participating body against other records held by the same or another participating body. This allows potentially fraudulent transactions and payments to be identified. Where no match is found, the data matching process will have no material impact on those concerned. Where a match is found, it indicates that there may be an inconsistency that requires further investigation. The Finance Office manages the College NFI participation.

## **4 Definitions**

### **4.1 Fraud**

Fraud is an act of deception intended for personal gain or to cause loss to another party. It is the mechanism through which a fraudster gains unlawful advantage or causes unlawful loss.

The term fraud, as used in this Policy, is a broad term used to describe a number of activities including, false accounting, theft, forgery, misappropriation, bribery and corruption, embezzlement, conspiracy to defraud, identity fraud, forgery, extortion, false representation, conspiracy, misappropriation, concealment of material facts, deception and collusion.

The Fraud Act 2006 states that fraud can be committed in the following ways:

- False representation;
- Failing to disclose information; or
- By abuse of position.

In all three classes of fraud, the Act requires that for an offence to have occurred, the person must have acted dishonestly, and that they have acted with the intent of making gain for themselves or anyone else, or inflicting loss (or risk of loss) on another.

### **4.2 Theft**

Dishonestly appropriating the property of another with the intention of permanently depriving them of it (Theft Act (Northern Ireland) 1969). This may include the removal or misuse of funds assets or cash.

### **4.3 Bribery & Corruption**

Government guidance defines 'bribery', as giving a financial or other advantage to any person to encourage that person to perform functions or activities improperly or to reward that person for having already done so.

The Bribery Act 2010 details four main bribery offences:

1. Bribing another person - offer, promise or give a financial or other advantage by intending to bring about improper performance.
2. Being bribed - requesting, agreeing to receive or accepting a bribe.
3. Bribing a foreign public official - with intention of influencing the official in the performance of his/her official functions.
4. Failure of a commercial organisation to prevent bribery by associated persons.

Excessive or lavish gifts or hospitality in relation to business transactions might constitute bribery. No College employee shall accept gifts or hospitality other than in accordance with the provisions set out in the College Gifts and Hospitality Policy.

Corruption is the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions. Types of corruption include abuse in the following areas:

- tendering and awarding of contracts;
- profiteering as a result of knowledge of confidential College information or disclosing such information to other persons;
- pecuniary interests of members and employees;
- hospitality;
- disposal of assets.

Where relevant, the College will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts is likely to lead to a termination of the particular contract and may lead to legal proceedings.

#### **4.4 False Accounting**

Dishonestly destroying, defacing, concealing or falsifying an account, record or document required for any accounting purpose, with a view to personal gain or gain for another, or with intent to cause loss to another or furnishing information which is or may be misleading, false or deceptive (Theft Act (Northern Ireland) 1969).

#### **4.5 Conspiracy to Defraud**

Conspiracy to defraud is a common law crime which has been preserved in Statute. It is an offence for two or more persons to agree, by dishonesty, to embark on a course of conduct which, if the agreement is carried out in accordance with their intentions, will necessarily amount to or involve some third party being deprived of something which is theirs or to which they are entitled or might be entitled.

#### **4.6 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.

#### **4.7 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.

This Policy covers all of the above. Further information and some examples are included in Appendix A.

## **5 Roles and Responsibilities**

Management in the College must ensure that the opportunities to commit fraud are minimised. The College is committed to an effective Anti-Fraud and Bribery Policy designed to:

- promote an anti-fraud and bribery culture throughout the organisation;
- encourage prevention of fraud and bribery;
- promote detection of fraud and bribery;
- support the reporting and the investigation of fraud and bribery;
- institute effective sanctions, including appropriate legal action against people committing fraud or bribery against the College;
- provide effective methods for seeking redress in respect of resources defrauded.

### **5.1 Governing Body**

The responsibilities of the Governing Body in relation to fraud are set out in the Governing Body Operating Framework (updated September 2022) as follows:

- to ensure that the financial, planning and other management controls (including controls against fraud and theft) are appropriate and sufficient to safeguard public funds.

### **5.2 Accounting Officer**

The College's Accounting Officer (the Principal) is responsible for establishing and maintaining a sound system of internal control that supports the achievement of College policies, aims and objectives. The system of internal control is designed to respond to, and manage, the whole range of risks that the College faces and is based on an ongoing process designed to identify the principal risks, evaluate the nature and extent of those risks, and manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

As fraud prevention is the ultimate aim, anti-fraud measures should be considered and incorporated in every system and process, including at the design stage – see Appendix B.

### **5.3 Audit and Risk Assurance Committee**

The College Audit & Risk Assurance Committee (ARAC) is responsible for advising the Accounting Officer and Governing Body on anti-fraud policies, raising concerns processes and arrangements for special investigations.

### **5.4 Speak Up Champion**

The responsibilities of the Speak-Up Champion include:

- understanding the types of allegations the College can consider;
- ensuring that all correspondence is processed properly and effectively;
- establishing a Fraud Response Group and ensuring allegations are directed to the most appropriate persons in the College for proper consideration and action in line with the Fraud Response Plan;
- liaising periodically with the Fraud and Raising Concerns Branch (FRCB) in the Sponsor Department, currently the Department for the Economy (DfE);
- having the authority, where necessary, to escalate concerns DfE.

The Speak Up Champion will be supported, when determining if a disclosure requires investigation under this Policy, and during an investigation, by the Fraud Project Group (FPG).

The Fraud Project Group (FPG) will normally comprise the following staff or their nominees:

- The Principal or a member of the Senior Management Team – who will normally act as the FPG Chair;
- The Speak Up Champion
- The Head of Human Resources;
- The Head of Finance;
- Others as may be required from specialist areas such as Academic Registry, IT or Estates as determined by the FPG Chair.

### **5.5 Internal Audit**

Internal Audit is responsible for:

- delivering an opinion to the Accounting Officer on the adequacy of arrangements for managing the risk of fraud and ensuring that the organisation promotes an anti-fraud culture;
- assisting in the deterrence and prevention of fraud by examining and evaluating the effectiveness of internal controls commensurate

with the extent of the potential exposure / risk in the College's various operations; and

- ensuring that management has reviewed its risk exposures and identified the possibility of fraud as a business risk.

## **5.6 Human Resources (HR)**

After full investigation of a fraud or raising concerns case, if the College finds that any member of staff has been involved, there will be consideration of the extent to which their actions constitute misconduct.

The College's Head of HR will provide strategic advice to managers and staff.

HR will be responsible for considering and / or taking:

- legal and/or disciplinary action against the member(s) of staff in question;
- disciplinary action against supervisors where supervisory negligence is found to be a contributory factor.

If any allegation, made by a member of staff, is determined to have been made maliciously, in bad faith, frivolously, or for personal gain, disciplinary action may be taken against the person making the allegation.

## **5.7 Managers**

Managers are responsible for preventing and detecting fraud. This includes ensuring that:

- fraud risks have been identified in all operations for which they are responsible;
- an adequate system of control exists within their area of responsibility;
- there is a separation of duties so that control of a key function is not vested in one individual;
- there is compliance with the Anti-Fraud and Bribery Policy and supporting Fraud Response Plan:

## **5.8 Individuals**

Every member of staff is responsible for:

- acting with propriety in the use of College resources and the handling and use of public funds, receipts or dealing with suppliers;
- being vigilant to the possibility that unusual events or transactions could be indicators of fraud;
- reporting details immediately, through the appropriate channels, if they believe that an opportunity for fraud exists or suspect that fraud has been committed; and

- co-operating fully with whomever is conducting internal checks, reviews or fraud investigations.

As stewards of public funds, all staff and governors must have, and be seen to have, high standards of personal integrity. Staff, including temporary staff or contractors, must not accept gifts, hospitality or benefits from a third party, which might be seen to compromise their integrity other than low value gifts or hospitality permissible under the College Gifts and Hospitality Policy.

It is essential that staff understand and adhere to all College systems and procedures including those of a personnel / management nature such as submission of expenses claims and records of absence, overtime, flexi and annual leave.

## **6 Fraud Response Plan**

It is best practice to have a Fraud Response Plan to be followed when actual or suspected fraud or irregular activity is reported, detected or suspected.

The purpose of the Fraud Response Plan is to provide guidance on the action to be taken when fraud or irregularity is reported, suspected or discovered. It covers, as a minimum: 1) to whom the incident should be reported, 2) key roles and responsibilities, 3) investigation of the incident. 4) reporting lines and 5) how employees under suspicion will be dealt with.

The use of the Fraud Response Plan should allow the College to:

- respond quickly and professionally to any suspicion or suggestion of fraud or irregularity;
- prevent further loss;
- establish and secure evidence necessary for criminal or disciplinary action;
- notify the Sponsor Department (currently DfE) and potentially the PSNI when appropriate;
- minimise and recover losses;
- take appropriate action against those who have committed the fraud;
- deal with requests for references for employees disciplined or prosecuted for fraud;
- review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud;
- keep all persons with a need to know suitably informed about the incident and the College's response;
- assign responsibility for investigating the incident;

- establish circumstances in which external specialists should be involved;
- establish circumstances in which the police should be notified and the lines of communication with the police.

## **7 Communication and Awareness Raising**

Engage in awareness raising activities, including at staff induction, to ensure that staff are aware of the procedures and know when and how to apply them.

In addition, staff are required to regularly complete a fraud awareness e-learning module.

## **8 Review and Monitoring of the Anti-Fraud & Bribery Policy**

The Anti-Fraud and Bribery Policy, and supporting Fraud Response Plan, will be formally reviewed every three years or sooner, if considered necessary, e.g. following an incident of fraud or irregularity, to ensure that it reflects current legislation and best practice.

There will also be an informal annual review of the Anti-Fraud and Bribery Policy to consider if any amendment is required. The College will advise DfE of any significant changes.

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Prof. Jonathan Heggarty  
Principal & CEO

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Date June 2024  
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For distribution to: All Staff

## **Appendix A          Fraud Examples and Indicators**

The main body of this Anti-Fraud and Bribery Policy provides definitions of a range of fraudulent activities and irregularities to be investigated under the Anti-Fraud and Bribery Policy. This Appendix seeks to supplement those definitions by providing some examples and potential indicators of fraud.

### **Examples of Fraud by False Representation**

- Abuse of the College's expenses system by submitting claims for reimbursement of costs which are excessive, not reflective of actual activities or were never wholly incurred.
- Completing recruitment application details stating that particular qualifications and/or membership of professional bodies are held when they are not, in order to meet the person specification requirements.
- Using the College's logo or letterhead for personal reasons and to imply the College has sanctioned the content of the document (and / or to imply that the document is sent on behalf of the College).

### **Example of Fraud by Failing to Disclose Information**

- Failure to disclose a criminal conviction which may impact on the ability to remain employed in a particular position at the College

### **Example of Fraud by abuse of position**

- A employee of the College is awarded monies from a third party to undertake research as a result of the position or work they have undertaken at the College. The College employee fails to expend the grant monies in ways that were intended and funds are used for personal benefit/gain.

### **Other Irregularity**

Any breach of the standards of financial integrity required by the University College, including a breach of the Financial Regulations.

### **Examples of how fraud may arise**

Examples of how fraud may arise could include the following:

- i) Obtaining the property of another.
- ii) Obtaining services from another.
- iii) Evading liability for payment.
- iv) False accounting, including the destruction, concealment or falsification of any account or record or giving misleading, false or deceptive information.
- v) Obtaining property by false pretences.

- vi) Cheating the public revenue.
- vii) Corruptly accepting or obtaining any gift or other consideration as an inducement for doing or refraining from doing anything in relation to the business of the College, or for showing favour to another.

A key element of fraud is 'deception' or 'concealment', which may be achieved by:

- i) Unauthorised input, alteration, destruction or misappropriation of data or other records.
- ii) Inappropriate transactions with suppliers (resulting from undisclosed favours received/expected).
- iii) Deliberate misrepresentation of facts or manipulation of management information or records, including personal expenses.

### **Other Examples and Indicators of Fraud**

Please note that the following are potential indicators of fraud - this is not an exhaustive list:

- Theft or misuse of College resources including cash, stock or assets including information or intellectual property;
- Running a private business using College assets / in College time;
- Transactions (expenditure/receipts/deposits) recorded for incorrect sums;
- Accepting payment for time not worked e.g. false claim for hours worked, failing to work full contracted hours, false overtime claims or working elsewhere while on sickness absence;
- Purchasing or purchase ledger fraud e.g. approving/paying for goods not received, approving/paying bogus suppliers, approving/paying inflated prices for goods and services, accepting any bribe;
- Damaging, destroying or producing false documents.

Whilst by no means proof on their own, the circumstances below (warning signs) may indicate fraud and should therefore put managers, staff and students on alert:

- Altered documents.
- Claim form details not readily checkable or properly approved.
- Changes in normal patterns e.g. of cash takings or expense claim details.
- Delay in completion or submission of expense claims.
- Lack of original and / or sufficiently detailed receipts in support of expense claims.

- Staff seemingly living beyond their means.
- Staff under constant financial or other stress.
- Staff choosing not to take annual leave (especially if solely responsible for a 'risk' area).
- Complaints from the public or staff members.

### **Other Indicators of Concern**

All staff should be vigilant of the signs of possible fraud. These include, but are not limited to, staff:

- • never, or rarely, taking holidays and so preventing others from becoming involved in their work;
- • intentionally working alone in some roles;
- • working out of hours;
- • lack of segregation of duties;
- • reluctance to delegate or share working practice.



## **Appendix B            Anti-Fraud Practices**

### **Cash**

There are significant opportunities for fraud in the handling of cash e.g. petty cash boxes, cash registers and takings at bars, catering outlets, vending machines, and from social funds. The limits that apply to the receipt of payments by cash, in line with the College Anti-Money Laundering Policy must be adhered to.

Robust management of cash shall include the following:

(a) **Segregation of duties.** Systems should prevent one person from receiving, recording and banking cash. Where there are many outlets, the system shall incorporate additional supervisory management and unannounced checks. Segregation of duties shall continue during periods of leave or sickness absence.

(b) **Reconciliation procedures.** An independent record of cash received and banked may deter and detect fraud. Documents used in reconciliation processes, (such as paying-in slips) shall not be available to the officer responsible for banking.

(c) The **issue of receipts** in return for cash received, to provide an audit trail.

(d) **Physical security**, such as lock / keypad-controlled cashiers' offices and safes. Keys and access codes shall also be kept secure.

(e) **Frequent banking.**

(f) **Use of alternatives to cash** (vending cards, credit/debit cards, cheques, direct debits, and standing orders).

The College will continue to actively encourage the use of other payment methods that reduce the need to handle cash.

### **Cheques**

The use of cheques to make payments has significantly diminished over recent years. However, whenever used, cheques are often completed in ways which facilitate opportunist fraud; and cheques are sometimes intercepted by organised criminals who falsify payee and value details using sophisticated techniques.

Debtors may also be told to make cheques payable to a private account, possibly using an account name that is similar to the College's.

Preventative measures include:

(a) **Physical security.** Unused, completed and cancelled cheques should never be left unsecured. If cheques are destroyed, more than one officer should be present, and a record of the serial numbers should be maintained.

(b) **Frequent bank reconciliations.** Some frauds have gone undetected for long periods because accounts have not been reconciled promptly, or because discrepancies have not been fully investigated.

(c) **Segregation of Duties** - as outlined above.

(d) Use of **bank account names** that it is difficult to represent as personal names, to prevent the simple theft of cheques in the post and their conversion into cash.

(e) **Clear instructions** to debtors about correct payee details and the address to which cheques should be sent. The address should normally be the College Finance Department, not the department that has provided the goods or services.

(f) **Central opening of all post** by more than one person and recording of all cash and cheques received.

(g) **Rotation of staff responsibilities**, including the regular rotation of counter-signatories in accounts departments, to reduce the risk of collusion.

(h) Use of **electronic payment methods** as an alternative to cheque payment.

### **Purchase Ledger**

Preventative measures include:

(a) Minimising little used or unusual account codes.

(b) Ensuring that line management effectively monitors all account codes.

(c) **Segregation of duties.**

(d) **Secure management of the creditors' standing** data file, including segregating the origination and approval of new or amended data, especially bank account details.

(e) Requiring **purchase orders** to be raised for the procurement of all services, as well as goods.

(f) The College will exercise particular care and caution in making appointments to the purchasing area.

(g) **All new suppliers will be vetted and approved** by the College Procurement Office to establish that they are genuine and reputable companies before being added to lists of authorised suppliers.

(h) Undertake regular Purchase Ledger Control Account and Supplier Statement reconciliations.