

Policy & Procedure	Anti-Fraud, Bribery and Corruption Policy
Policy Area	Finance
Version Number	06
Approving Committee	Audit and Risk Committee
Date of Approval	27 May 2026
Date of Equality Impact Assessment	TBC
Date of Review	May 2029
Responsible Senior Manager	Director of Finance and Estates

History of Amendments

Date	Version/Pages/Sections Affected	Summary of Changes
10/01/2018	3	Reviewed by Director Finance and Estates
4/3/2020	4	Overall review for relevance
1/8/2022	5	Reviewed and updated in line with best practice
15/05/2024	5	Change of job title of Director of Finance to Director of Finance and Estates (5). Change of Committee name (2).
21/04/2026	All Sections - New Policy V1	Anti-bribery and Anti-fraud policies combined into one

Policy Statement

West College Scotland is committed to conducting all of its activities with honesty, integrity and transparency, and to the highest standards of ethical behaviour. The College operates a **zero-tolerance approach** to fraud, bribery and corruption in all its forms and is committed to preventing, detecting and responding effectively to any such activity.

This Policy consolidates and replaces the previous **Anti-Fraud and Corruption Policy** and **Anti-Bribery and Corruption Policy**, providing a single, coherent framework covering:

- prevention, detection and investigation of fraud and corruption
- compliance with the Bribery Act 2010 and other relevant legislation
- roles, responsibilities and reporting arrangements

Equality Statement

The College is committed to providing equal opportunities to ensure its students, staff, customers, and visitors are treated equally regardless of gender reassignment, race, religion, or belief; disability; age; marriage and civil partnerships; pregnancy and maternity; sexual orientation; sex.

Please note this document is available in other formats, to request another format please email Charlene.Clark@wcs.ac.uk

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Purpose

The purpose of this Policy is to:

- set out the College's position on fraud, bribery and corruption
- outline the responsibilities of the Board of Management, staff and associated third parties
- provide guidance on recognising and reporting concerns
- describe the College's response to suspected or actual incidents

Scope and Application

This Policy applies to:

- all employees (permanent, temporary, fixed-term)
- Board of Management members and committee members
- agency staff, consultants, volunteers, interns and secondees
- contractors, agents and other third parties acting on behalf of the College

The Policy applies to all College activities, whether undertaken in the UK or overseas.

Legal and Regulatory Framework

The Policy is informed by and complies with relevant legislation and guidance, including:

- Bribery Act 2010
- Fraud Act 2006
- Public Interest Disclosure Act 1998
- Scottish Public Finance Manual
- Code of Good Governance

Definitions

Fraud - The deliberate use of deception to secure an unfair or unlawful gain, or to cause loss to another. This includes false representation, failure to disclose information, abuse of position and cyber-enabled fraud.

Corruption - The abuse of entrusted power for private gain, including dishonest influence over decision-making.

Bribery - Offering, promising, giving, requesting or accepting an inducement or reward to obtain an improper advantage.

Who Is Covered

All individuals and entities within the scope of this Policy are expected to comply fully and to act in accordance with public sector values of **probity, accountability and openness**.

Unacceptable Conduct

It is not acceptable to:

- offer, give, request or accept bribes or facilitation payments
- misuse College funds, assets or information
- falsify records or expense claims
- abuse a position for personal gain
- retaliate against anyone raising concerns in good faith

Gifts, Hospitality and Donations

Reasonable and proportionate gifts or hospitality may be given or received where they are:

- lawful and transparent
- not intended to influence decisions
- not cash or cash equivalents

All gifts and hospitality must be declared in line with the **Hospitality & Gifts Policy**. Political donations are prohibited. Charitable donations and sponsorships require prior approval and must not be used as inducements.

Public Officials and Third Parties

Any transfer of value intended to influence a public official is strictly prohibited. Third parties acting on behalf of the College must be subject to proportionate due diligence and must comply with this Policy.

Awareness and Training

The Director of Finance and Estates is responsible for ensuring:

- this Policy is communicated to all staff
- appropriate training and refresher training is provided
- staff understand how to recognise and report concerns

Roles and Responsibilities

Board of Management

- overall responsibility for policy effectiveness and compliance

Principal

- ultimate responsibility for the prevention and management of fraud, bribery and corruption

Director of Finance and Estates

- day-to-day implementation of this Policy
- receiving and managing reports of concerns
- maintaining registers and liaising with auditors, funders and Police Scotland where appropriate

Managers

- promoting an anti-fraud culture
- identifying and managing risks within their areas

All Staff

- complying with this Policy
- safeguarding College assets
- reporting concerns promptly

Reporting Concerns (Whistleblowing)

Concerns should be reported as soon as possible to your line manager, or the Director of Finance and Estates.

Where appropriate, concerns may be raised in accordance with the **Public Interest**

Disclosure (Whistleblowing) Policy. Reports will be handled confidentially and sensitively.

Protection for Reporters

The College will not tolerate victimisation or retaliation against individuals who raise genuine concerns in good faith. Protection is provided under the Public Interest Disclosure Act 1998.

Response to Suspected Fraud or Corruption

All suspected incidents will be:

- assessed promptly
- investigated proportionately
- reported to external bodies (including Police Scotland, auditors or funding bodies) where required

Disciplinary action, up to and including dismissal, may apply. Civil or criminal proceedings may also be pursued.

Record Keeping

The College will maintain:

- accurate financial records and internal controls
- registers of gifts and hospitality
- a log of reported incidents and outcomes

Records will be retained for a minimum of five years.

Equality Statement

The College is committed to equality of opportunity and compliance with the Equality Act 2010. This Policy is equality-neutral and applies consistently to all individuals.

Review and Approval

This Policy is approved by the Audit and Risk Committee and will be reviewed every three years or sooner if legislative or organisational changes require.

** This consolidated Policy supersedes all previous Anti-Fraud, Anti-Bribery and Anti-Corruption policies and procedures.*