

Fraud, Bribery and Corruption Policy and Procedure

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<i>Note: All policies must be read in conjunction with all other SOAS policy, procedure and guidance documents. Printed copies of policies may not be the most up to date, therefore please refer to the policy pages on the SOAS external website or intranet for the latest version.</i>			

1. Fraud

2. Introduction

- 2.1. SOAS is committed to the proper use of funds, both public and private. As a consequence, it is essential that everyone associated with SOAS - including staff, students, employees, contractors and third-parties - are aware of the risk of fraud, corruption, theft and other activities involving dishonesty, in all its forms.
- 2.2. SOAS aims to reduce instances of fraud to the absolute practical minimum - and to also put in place arrangements that hold any fraud to a minimum level on an ongoing basis. SOAS's approach to counter-fraud will be comprehensive, cost-effective and professional, using specialist expertise if, as and when required.

3. Economic Crime and Corporate Transparency Act 2023 (ECCTA)

- 3.1. The Economic Crime and Corporate Transparency Act 2023 (ECCTA) became law in the UK in October 2023. The Act represents a major change to the UK government's framework for tackling financial crime and incorporates a number of significant changes. The government has published guidance on reasonable fraud prevention procedures for the new Act and the offence will come into effect on 1 September 2025.
- 3.2. The actions of a wider pool of senior managers and officers can be linked to an organisation for the purposes of establishing the organisation's criminal liability i.e. the managers' actions are 'in scope' for the offence. This expansion will likely include those who are in the direct management chain and also those who are in strategic, legal, compliance, financial or senior HR roles.
- 3.3. The new offence is part of wider reform of corporate criminal enforcement in the UK, including the senior manager regime. The onus will be on an organisation to

prove, on the balance of probabilities, that it had reasonable procedures in place to prevent fraud, or that it was unreasonable to expect it to have such procedures in place.

- 3.4. As with the failure to prevent bribery and the facilitation of tax evasion legislation, the reasonable procedures defence will again be based around six principles - but the principles have noticeably been reordered for this offence.
- 3.5. The six principles in their new order for this Act are:
- i. Top-level commitment
 - ii. Risk Assessment
 - iii. Proportionate risk-based prevention procedures
 - iv. Due Diligence
 - v. Communication (including training)
 - vi. Monitoring and Review
- 3.6. This policy sets out SOAS' top-level commitment to fraud prevention at the University and fraud is captured in the detailed fraud risk register maintained by the Finance & Procurement Directorate and reviewed by the Audit and Risk Committee annually.

4. Preamble - Definitions

- 4.1. **Fraud** can be defined as (i) wrongful or criminal deception intended to result in financial or personal gain and (ii) a person or thing intended to deceive others, typically by unjustifiably claiming or being credited with accomplishments or qualities. Both definitions are, clearly, directly applicable to the Higher Education sector.
- 4.2. **Corruption** can be defined as dishonest or fraudulent conduct, typically involving bribery.
- 4.3. **Bribery** can be defined as the offering, giving, receiving or soliciting of any item of value (money, goods, favours or other forms of recompense) to influence the actions of an official or other person in charge of a public or legal duty.

5. Counter-fraud Policy Objectives

- 5.1. Most organisations adopt a multi-faceted approach to fraud and SOAS is no exception. The eight key objectives of SOAS's counter-fraud policy are:
1. Establishment of a counter-fraud culture
 2. Maximum deterrence of fraud
 3. Active and successful prevention of any fraud that cannot be deterred
 4. Rapid detection of any fraud that cannot be prevented
 5. Professional investigation of any detected fraud
 6. Effective internal and external actions and sanctions against people found to be committing fraud, including legal action for criminal offences
 7. Effective communication and learning in relation to fraud, and

8. Effective methods of seeking redress when/where fraud has been perpetrated
- 5.2. The overriding objective of SOAS's counter-fraud activity is to ensure that (i) fraud is seen as unacceptable by each and every stakeholder and (ii) counter-fraud is seen to have the unwavering focus of SOAS as a whole.
- 5.3. This document sets out SOAS's policy and procedures for dealing with suspected cases of fraud, including corruption, and includes summarised instructions about what to do, and who to contact/notify, should any fraud-related concerns arise.
- 5.4. At a practical level, fraud is deemed to be deliberate intent to deprive SOAS (and its associate activities) of money or goods through the falsification of any records or documents (e.g. submission of false invoices, inflated time records or travel claims and/or the use of purchase orders to obtain goods for personal use). This is an important distinction, intended to clarify the crucial difference between deliberate fraud and unintentional error, removing - wherever possible - any potential confusion or ambiguity.

6. Counter-fraud Policy

- 6.1. SOAS is absolutely committed to the highest standards of honesty, accountability, probity and openness in its governance. As a direct consequence of this, SOAS is committed (i) to reducing fraud associated with any of its activities, operations and locations to the absolute practical minimum and (ii) to the robust investigation of any fraud issues that should arise. Any such investigation will be conducted without regard to factors such as position, title or length of service.
- 6.2. Where any acts of fraud or corruption are proven, SOAS will make every endeavour to ensure that the perpetrator(s) are dealt with to the full extent of the law and University disciplinary policy/contractual processes (where a third-party is involved), and will also take every step to recover any and all losses in full.
- 6.3. It is the responsibility of everyone associated with SOAS - including staff, students, employees, contractors and third parties - to report any fairly based suspicions of fraud or corruption. SOAS has a "no retaliation" policy for people reporting reasonably-held suspicions, and concerns can be raised if necessary under SOAS's Whistle-blowing policy, details of which can be found on the SOAS website.
- 6.4. This policy applies to any fraud, or suspected fraud involving everyone and anyone associated with SOAS - including staff, students, employees, contractors, committee members and third parties.

7. Common Types of University and Higher Education Fraud

- 7.1. These can include, but are not limited to:
 - Fraud involving cash, physical assets or confidential information
 - Misuse of accounts

- Procurement fraud
- Payroll fraud
- Financial accounting fraud, including fees
- Fraudulent expense claims
- Reference, qualification and related employment fraud
- Recruitment and appointment fraud
- Bribery and corruption fraud
- Academic fraud including immigration, admissions, internships, examinations and awards
- Accommodation-related fraud, including preference and payment

8. No Retaliation Policy

- 8.1. SOAS has a no retaliation policy for people reporting reasonably held concerns and suspicions, and any retaliation against such people - including victimisation and deterring/preventing reporting - will be treated as a Serious Offence under SOAS's disciplinary processes. Equally, however, abuse of process by reporting malicious allegations will also be regarded as a disciplinary issue.
- 8.2. Any contravention of the no-retaliation policy should be reported through the dedicated process contained in University's Whistle-blowing policy (copy available on the SOAS website).

9. Fraud With Academic Implications

- 9.1. Fraud can often be associated with direct financial gain, such as procurement and invoicing fraud. However, in SOAS/Higher Education sector, academic fraud is a further possibility, including fraud related to immigration, admissions, internships, examinations and awards.
- 9.2. Such a fraudulent activity could be very high-profile, with potentially significant consequences for SOAS. In such cases, it is again essential that an appropriate person is contacted at the earliest opportunity (see section 12 below), together with other senior University officer(s), as deemed appropriate. As each case of this type is different, it is largely impossible to produce fully definitive guidance to follow.
- 9.3. Such a fraud may involve a number of stakeholders, including the police and professional bodies, but decisions regarding their involvement - generally - remain the purview of senior University officers. To ensure that the investigation is not compromised, however, it is vital that the number of people aware of the investigation is kept to an absolute minimum. Notwithstanding, it should be recognised that some frauds of this nature will involve the police initiating their own investigation.

10. Fraud Response Plan - Purpose

10.1. The purpose of the Fraud Response Plan is to define authority levels, responsibilities for action and reporting lines in the event of a suspected fraud or financial irregularity. The use of the plan should allow SOAS to:

- Respond quickly and professionally to any suspicion or suggestion of fraud or irregularity
- Assign responsibility for initial and subsequent investigation
- Prevent further loss
- Establish and secure evidence necessary for disciplinary and/or criminal action against those who have committed the fraud
- Notify the Office for Students (OfS) and other regulators if required
- Notify SOAS's insurers if required
- Minimise and recover losses
- Establish an internal and external communications strategy and process
- Establish the need (or otherwise) for external specialist involvement
- Establish the need for police notification, and the lines of communication
- Review the circumstances of the fraud, actions taken to prevent a recurrence and any action needed to strengthen future responses to fraud
- Deal with HR-type issues such as references in relation to staff disciplined and/or prosecuted for fraud

10.2. It is therefore important that the plan covers the following 15 key stages:

1. Initial Response
2. Initial Reporting
3. Meeting of the Fraud Response Team
4. The Lead Investigator's plan
5. Communications during, and after, the investigation
6. Establishing and securing evidence
7. Staff under suspicion
8. Interviewing/statements
9. Police involvement
10. Prevention of further losses
11. Recovery of losses
12. Administration, including HR-type issues such as references
13. Reporting, including notifying the Office for Students (OfS)
14. Review, communication and action on findings
15. Closure

11. Initial Response

11.1. A fraud or financial irregularity may be discovered in a variety of ways, from your own or a colleague's observations, someone from inside or outside SOAS 'blowing the whistle', financial controls identifying a discrepancy, internal or external audit discovering a problem or external bodies identifying an issue.

11.2. A fraud or financial irregularity may also come to light through:

- SOAS's Whistleblowing policy
- SOAS's disciplinary policy and procedures for staff and students
- SOAS's procedures for addressing research misconduct
- Disclosure by the person, or persons, involved

11.3. Irrespective of how a potential fraud is discovered, the following - Things to do, Things not to do and Things to remember - should always be borne in mind:

11.3.1. Things to do:

1. Stay calm - remember you are a witness not a complainant
2. If possible, write down your concerns immediately - make a note of all relevant details such as what was said in phone or other conversations, the date, the time and the names of anyone involved
3. Consider the possible risks and outcomes of any immediate action you may take
4. Make sure that your suspicions are supported by facts, as far as is possible at this stage

11.3.2. Things not to do:

1. Don't become a private detective and personally conduct an investigation or interviews
2. Don't approach the person/persons potentially involved (this may lead to conflict, violence, him/her destroying evidence etc.)
3. Don't discuss your suspicions or case facts with anyone other than an 'appropriate person' – see section 12 below.
4. Don't use the process to pursue a personal grievance

11.3.3. Things to remember:

1. You may be mistaken or there may be an innocent or good explanation - but this will come out in the investigation
2. The fraud response and investigation process may be complex and relatively lengthy and, as a consequence, you may not be contacted immediately.

12. Fraud - Initial Reporting

12.1. Where there is suspicion that fraud or corruption has occurred, or is about to occur, then it is essential that an 'appropriate person' be contacted: the Director of Legal & Governance, Deputy Vice Chancellor Finance & Operations or Director of Finance & Procurement be notified immediately (contact details on the intranet).

12.2. If the disclosure involves or implicates any of the individuals identified above, or is a Board Trustee, then the disclosure should be made to the Vice Chancellor and/or the Chair of Board of Trustees and/or the Chair of Audit & Risk Committee as appropriate (details on website).

13. Meeting of the Fraud Response Team

13.1. As soon as practicable (ideally within 24 hours) a meeting of the Fraud Response Team should be convened, normally consisting of the following group to decide on the initial response:

- Director of Legal & Governance, Deputy Vice Chancellor Finance & Operations or Director of Finance & Procurement
- Human Resources
- Finance
- Head of Department / Dean

13.2. It may also be necessary to involve colleagues in communications if there are potential public relations and/or media issues. This group will decide:

- Whether an investigation is required
- Who should lead the investigation
- Who should undertake the investigation and the composition of any project group set up to co-ordinate the investigation
- Whether, and at what stage, Internal Audit need to be involved in the investigation - and whether a special audit is warranted
- Whether the staff member or members need to be suspended, and,
- Whether the matter should be reported to the police
- What stakeholder communications should be undertaken at this stage e.g. advising the Chair of the Audit & Risk Committee

14. Guidance for Managers on Receiving a Report of Fraud

14.1. Managers who receive a report of a fraud should:

- Listen to the concerns of your staff and treat every report you receive seriously and sensitively. Make sure that all staff concerned are given a fair hearing, bearing in mind that they could be distressed, upset and/or frightened.
- Reassure your staff that they will not suffer because they have told you of their suspicions, as long as they are made in good faith.
- Get as much information as possible. Do not interfere with any evidence and make sure it is kept in a safe place.
- Ask the member of staff to keep the matter fully confidential in order that it can be investigated without alerting the suspected/alleged perpetrator.

15. Establishing and Securing Evidence, and Interviewing/Statements

- 15.1. SOAS will follow standard and established disciplinary procedures against any member of staff who has committed fraud. Additionally, SOAS will normally consider prosecution of any such individual. Student investigations would be led by a student casework team. The investigators and Internal Audit will ensure that:
- Evidentiary requirements and standards are met during any fraud investigation
 - Staff involved in fraud investigations are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings
 - Where required, external forensic services (such as IT) meet evidentiary requirements and standards, such as those relating to continuity of evidence
- 15.2. Where the initial investigation provides reasonable grounds for suspecting a member or members of staff of fraud, the Fraud Response Team will decide how to prevent further loss. This may require the suspension of the individual(s) suspected of fraud and removal of physical (i.e. campus, building and office) and systems access rights. Any suspension will be in accordance with University's disciplinary procedures but it may be necessary to plan the timing of suspensions to prevent individuals from destroying or removing evidence that may be needed to support the investigation process. However, it should be recognised that there may occasionally be circumstances where it is decided to allow a fraud - and associated losses - to continue to identify, for example, further culprits.
- 15.3. When interviewing employees under suspicion it must be made clear whether it is a formal interview or an informal discussion. It should be explained that SOAS and the interviewers have no pre-set view, the suspicion should be outlined and the employee given adequate time to respond.
- 15.4. If it is decided that formal questioning is needed because potential involvement in a criminal offence is suspected, then the interview should be conducted in accordance with the principles of the UK Police and Criminal Evidence Act (PACE). Guidelines can be found on the Home Office Website.
- 15.5. PACE provides protection for the individual and ensures that any evidence collected through interviews, (including the taking of statements) can be presented in court, whether or not such interviews are being carried out under caution. PACE covers such rights as the right to silence, to legal advice, not to be held incommunicado, to accurate recording and protection against evidence obtained through oppression.
- 15.6. Because of this, very early consideration should be given to police involvement, or consultation in these circumstances. Legal advice should also always be sought, recognising that there may be variations in local legislation where an overseas site, for example, is involved. Interviews should only be carried out with the approval of the Fraud Response Team. There are strict rules relating to recorded interviews and investigators must be suitably trained, skilled and experienced if these are to be used.

- 15.7. Ideally, statements should be taken from witnesses using their own words. The witness must be happy to sign the resulting document as a true record - the witness can be given a copy of the statement if desired. It is also very important to keep contemporaneous notes on file, in the event that they are needed for future reference (e.g. court, tribunal or disciplinary hearing)

16. Police Involvement

- 16.1. At some point a decision will need to be made as to whether an incident is reported to the police. However, even if it is reported there needs to be an element of realism as to the likely extent of police involvement. For large-scale frauds, it may be appropriate to ask the police to attend meetings of the Fraud Response Team.
- 16.2. The lead investigator should prepare an 'Evidence Pack' that can be handed to the police at the time the fraud is reported, and a Crime Reference Number obtained. The Evidence Pack should include a summary of the fraud, highlighting (where known) the amount, the modus operandi, and the location, and including photocopies of key supporting documents and contact details of the person leading the investigation. All contact with the police should be channelled through one person which would generally be the investigator or, possibly, the communications lead (i.e. the person leading the investigation).

17. Recovery of Losses

- 17.1. Recovering losses is clearly a major objective of any fraud response investigation. Internal Audit or those investigating the incident should ensure that in all fraud investigations the amount of any loss is quantified. Repayment of losses should be sought in all cases. Where the loss is (potentially) substantial, legal advice should be obtained without delay about the need to freeze an individual's assets through the courts pending the conclusion of the investigation. Legal advice should also be sought about the prospects for recovering losses through the civil court in circumstances where the perpetrator(s) refuse repayment. SOAS would normally expect to recover costs in addition to losses. SOAS's insurers should be involved in such cases and, indeed, their notification (above) may be a mandatory requirement of cover.

18. Administration, including HR-type Issues Such as References

- 18.1. Careful administration of the investigation is of vital importance. A disordered investigation, without clear records and logs of events, communications, key dates etc., will cause problems at any court hearing, tribunal or disciplinary panel. It is equally important that confidentiality is kept both for paper and electronic (e-mail) communications. Where e-mail is used for communication, subject names that have no direct link to the investigation should, for example, be considered.

- 18.2. Within the employment law framework, HR must deal with any requests for references from staff who have been disciplined or prosecuted for fraud and related issues.

19. Reporting, Including Notifying Regulators

- 19.1. The Director of Legal and Governance will maintain a centralised list of any fraud investigations, and should be the point of contact for any queries relating to fraud reports – often referred to in third party due diligence checks
- 19.2. The Fraud Response Team should provide a confidential and regular report to the Chair of the Audit & Risk Committee, the Vice Chancellor, the external audit partner and other nominated individuals at an agreed frequency. The scope of the report should include the circumstances surrounding the case, contributory factors and progress with the investigation.
- 19.3. Any incident meeting the criteria for a report to regulators should be reported without delay to the Vice-Chancellor, the Chair of the Audit & Risk Committee and the Chair of Resources and Planning Committee where there is a (potential) financial loss. The Team should also consider if incidents not meeting the criteria should be reported, both to the regulator as well as to sector fraud alert networks (e.g. via BUFDG), to anonymously warn other sector bodies of potential risks.

20. Review, Communication and Action on Findings + Closure

- 20.1. On completion of the investigation the Fraud Response Team should submit to the Audit & Risk Committee a report typically containing:
- A description of the incident, including the value of any loss and the means of perpetrating the fraud
 - Actions taken to prevent recurrence, and,
 - A plan detailing any recommendations and actions (with timings) required to strengthen future fraud responses.

21. Corruption and Bribery

- 21.1. SOAS is committed to the highest standards of integrity, probity and ethics in all its dealings - wherever they may take place and in whatever context. Bribery is both illegal and unethical, and brings with it the potential for criminal liability and severe penalties - at both University and individual level. The legislation is extensive and, crucially, SOAS's anti-bribery responsibilities do not end at the office door or campus gate. Those responsibilities potentially extend to any associated person, representative, agent, subsidiary, partnership or body engaged on University business, including those within and outside of the UK.
- 21.2. SOAS has a zero tolerance approach to bribery and serious action will be taken against anyone found to be involved in bribery, up to and including dismissal under

SOAS's disciplinary processes. For associated persons, breach of this policy may result in contractual, legal and/or other sanction(s).

- 21.3. It should be stressed that, in common with other Higher Education Institutions (HEIs), SOAS faces a range of bribery risks throughout its activities, operations and geographies. These risks include, but are not limited to, bribery in relation to admissions, examinations, awards, procurement, construction and field trips.

22. Policy Statement

- 22.1. SOAS values its reputation for ethical behaviour and recognises that any involvement in bribery is illegal and will reflect adversely on its hard-earned image and reputation. SOAS prohibits the offering, giving, soliciting or the acceptance of any bribe in whatever form to, or from, any person or company (public or private) by anyone associated with SOAS.
- 22.2. SOAS expects any person or company (public or private) associated with SOAS to act with integrity and without any actions that may be considered an offence within the meaning of the Bribery Act 2010. SOAS requires any potential breaches of this policy and bribery offers to be reported under SOAS's reporting processes (see below).
- 22.3. The prevention, detection and reporting of bribery is the responsibility of everyone associated with SOAS.

23. What is Bribery? The Bribery Act 2010 & other legislation

23.1. The Bribery Act

- 23.1.1. The Act came into force in July 2011. It is a comprehensive piece of legislation which has extensive scope and geographic reach.
- 23.1.2. According to the Act, bribery is where someone requires, gives or promises financial (or other) advantage with the intention of inducing or rewarding improper performance. Improper performance is a key concept and generally means where an individual does not act in good faith, impartially and/or properly. The test of what is proper is based upon what a person in the UK would reasonably expect.
- 23.1.3. A typical example of improper performance could involve work being continually directed to a particular construction contractor at the expense of other qualified contractors as a result of bribery - work that has invariably been overpriced to allow for the bribery payments required.
- 23.1.4. Under the Act, there are two general forms of bribery where individuals are personally criminally liable:
- Offering, promising or giving of a bribe (either directly or indirectly) with the intent to induce a person to improperly perform a relevant function - known as active bribery.

- Requesting, agreeing to receive or accepting a bribe (either directly or indirectly) such that a relevant function is, or will be, improperly performed - known as passive bribery.

23.1.5. There are two other related offences:

- Bribing a foreign public official in order to obtain or retain business or an advantage to the conduct of business.
- Corporate liability where a body, such as a University, fails to prevent bribery.

23.1.6. It is important to note that:

- So-called 'facilitation payments' - payments typically to government officials to facilitate special treatment, such as prioritisation in an approval process - are also bribes. SOAS does not offer or make, and shall not demand or accept, facilitation payments of any kind. Advice should be sought if required in order to distinguish between properly payable fees and disguised requests for facilitation payments.
- The timing of bribery payments - before, during and/or after a relevant function - does not affect the offence. SOAS has a Gifts and Hospitality policy and all staff must declare receipt of gifts – see intranet.

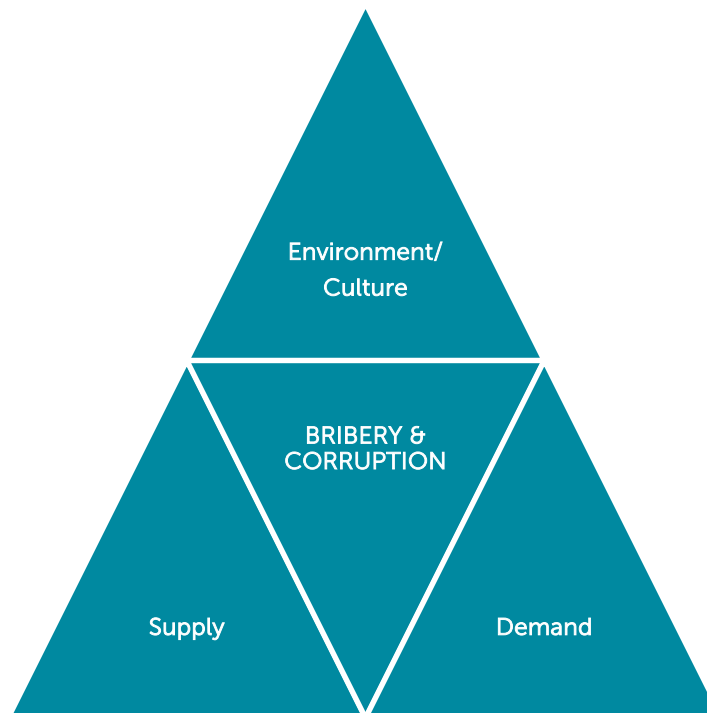
23.2. Overseas Reach

23.2.1. The Bribery Act has extensive global reach and holds UK organisations liable for failing to implement adequate procedures sufficient to prevent such acts by those working for SOAS or on its behalf, no matter where in the world the act takes place. In addition, current US legislation (Foreign Corrupt Practices Act or FCPA) offers similar prohibitions and potential penalties, and is enforced robustly by the US authorities, supported by extensive inter-agency co-operation on an international basis.

23.3. Mitigation

23.3.1. There is a statutory defence against the Act if SOAS can demonstrate that it had in place appropriate adequate procedures designed to prevent bribery.

- 23.3.2. The 'Bribery Triangle', below, shows the three key drivers of bribery and corruption; environment and culture, supply of money, goods, services and favours as the currency of bribery, and demand for that currency:



- 23.3.3. SOAS's anti-bribery and corruption procedures are intended to directly mitigate its risk of bribery and corruption by impacting the three elements of the bribery triangle - by changing the organisational environment and culture, by removing/restricting the supply of money, goods, services and favours and/or reducing the demand for bribery. Reducing the demand for bribery, although clearly challenging, can be achieved in a number of ways including collaboratively creating a 'level playing field' or 'no bribery' approach in the higher education sector.

24. Identifying the Risk of Bribery

24.1. Risk Management

- 24.1.1. Effective risk management lies at the very heart of this policy. Risk management is a crucial element of SOAS's overall governance process. It facilitates identification of the specific areas where SOAS does, or could, face bribery and corruption risks and allows mitigation plans, actions and protections to be put in place.
- 24.1.2. Global custom and practice in business can be deeply rooted in the attitudes, cultures and economic prosperity of a particular region, any of which can change at any time. Moreover, UK or European norms may not be applicable in some parts of the world where SOAS has interests; for example, the definition of 'foreign public official' may be technically significantly different in those countries where there is extensive nationalisation.

24.2. Areas of Risk

24.2.1. Whilst SOAS's high risks will undoubtedly change over time, the areas of continuing bribery high risk that will require enhanced levels of due diligence and caution will almost certainly include:

- Agents and Intermediaries, particularly those who operate in jurisdictions where bribery is prevalent or endemic.
- Joint Ventures and consultancies, where SOAS could be held liable for any bribery or corruption committed by a third party with whom SOAS is associated by means of a joint venture or consultancy agreement.
- Contracts, particularly construction contracts where the values involved are likely to be high - and the industry has a perceived propensity for bribery.
- All aspects of procurement of services (particularly) and goods undertaken by SOAS.

25. Gifts & Hospitality (UK)/ Gifts & Entertainment (US)

25.1. Please refer to the Gifts & Hospitality Policy on the intranet.

26. Communication

26.1. It is the responsibility of all Heads of Departments to ensure that this policy is fully and regularly communicated to those involved with University business within their area. Crucially, this will include communication not only to staff but other external agencies e.g. agents, representatives and contractors. SOAS will continue to provide regular training to identified high risk areas, particularly procurement and where overseas activities are involved.

27. Monitoring & Review

27.1. This policy and related procedures will be reviewed every three years by the Audit and Risk Committee. Risk identification will form a key element of the overall monitoring and review process. Any incidents of bribery and corruption will be incorporated into that review.

28. Reporting Concerns Including Whistleblowing

- 28.1. All employees and others associated with SOAS are encouraged to report any concerns that they may have regarding potential breaches of this policy, including incidents relating to external agencies and third parties. This includes any instances where you may be the victim of attempted bribery.
- 28.2. Allegations of bribery; financial mismanagement or fraud; academic malpractice or improper conduct are covered by this policy. SOAS also has a comprehensive Whistleblowing Policy that is an integral, but separate, part of this document (see policies on SOAS website).

- 28.3. SOAS is fully committed to ensuring that there is a safe and confidential method of reporting any suspected wrongdoing to nominated officers. SOAS's Whistleblowing Policy also permits employees and anyone contractually associated with SOAS to raise concerns of malpractice in SOAS, and those involving partners or competitors.
- 28.4. Any allegations of misconduct under this policy will be taken very seriously. If appropriate, action may be taken under SOAS's disciplinary process. Attempted bribery or acceptance of a bribe may be considered as gross misconduct and, where it is considered that a criminal offence has occurred, the police may be informed.