

Fraud Prevention Policy

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1. INTRODUCTION

- 1.1 The University is committed to the highest standards of openness, probity and accountability. The University will not tolerate fraud and is committed to reducing its risk of fraud to the lowest possible level. This Policy is a public statement of the University's resolve to prevent, detect and act upon cases of fraud in a robust manner. The original Policy was approved by the University Court in June 2009. This document is the first refresh of that policy.
- 1.2 This Fraud Prevention Policy aims to emphasise the responsibilities of all management and staff in relation to the identification and reporting of fraud. An anti-fraud culture, aligned with good awareness of both internal controls and the possible indicators of fraud will help to ensure that the University continues to protect its assets and safeguards its disbursement of public monies. Fraudulent activities include theft.
- 1.3 Suspicion of fraud is currently captured through a number of reporting mechanisms:
- *University's Financial Regulations*
The key resources for the identification of suspected fraud is the vigilance of staff in their day to day work. All employees have a duty under the University's Financial Regulations to report suspicion of fraud.
 - *Public Interest Disclosure (Whistleblowing) Policy*
The Policy provides a mechanism whereby staff may report concerns in confidence without their identity being disclosed. The Fraud Prevention Policy interfaces with the Public Interest Disclosure policy but is not the same. Whilst 'whistle blowing' can relate to a whole range of ethical and academic matters, a Fraud Prevention Policy is more specifically targeted on financial matters. This Policy, therefore, works alongside the University's own Public Interest Disclosure Policy.
 - *Planned Audit Work*
The Internal Audit Service (IAS) plan their work to consider the risk of fraud at the University. The IAS is required by the Scottish Funding Council (SFC) to assist Management by examining and evaluating the adequacy and effectiveness of action taken to fulfil the obligation to prevent, detect and investigate fraud. The work of the IAS is planned to take into consideration the risk of fraud occurring, especially in those systems where a high potential for fraud exists. Systems are required to be tested to ensure that the risk of fraud is minimised and auditors are always alert to any control weaknesses that allow impropriety or fraud to occur.
 - *Operation of Proper Procedures*
On an operational basis, Management has primary responsibility for preventing and detecting fraud. Management is required to establish adequate systems of internal control, including clear operational guidance, appropriate segregation of duties and robust authorisation procedures. Non-compliance with proper procedures can be an indicator of potential fraud.

2. BASIS OF THE POLICY

- 2.1 The Court of the University of Strathclyde is committed to a policy which minimises the risk of fraud in the University.
- 2.2 The University expects its staff to exercise the highest standards of corporate and personal conduct including:
- **Accountability:** Actions of University staff must be able to stand the tests of audit, propriety and professional codes of conduct;
 - **Probity:** absolute honesty and integrity should be exercised in dealing with assets, staff, students, suppliers and the public;
 - **Openness:** the University's activities should be sufficiently public and transparent to promote confidence between the University and its funding partners, staff, students and the public.
- 2.3 Reported or suspected frauds will normally be investigated in accordance with the University's Fraud Response Plan except where they involve straightforward acts of misconduct by University staff, in which case investigation under the University staff disciplinary procedures may be the most appropriate response.
- 2.4 Acts of theft, fraud and deliberate falsification of records by University staff are considered acts of gross misconduct in terms of the University's staff disciplinary procedures. Other less serious breaches of financial regulations represents misconduct. The Chief Operating Officer should be informed of all suspected or detected fraud at the earliest opportunity, and will decide whether or not to invoke the Fraud Response Plan.
- 2.5 The creation of an anti-fraud culture is a key objective of this Policy. Staff require to understand the potential risk of fraud faced by the University and that fraud is a serious matter. It is the responsibility of all staff to be fraud aware and take the necessary steps to minimise the risk to the University. To facilitate this, the Fraud Prevention Policy will be disseminated widely throughout the University.

3. PURPOSE AND DEFINITIONS

- 3.1 The purpose of the Fraud Prevention Policy is to further enhance systems, policies and procedures which deter acts of fraud.
- 3.2 For the purpose of this policy, fraud may be defined as the use of deception with the intention of obtaining advantage, and of prejudicing or intending to prejudice the interests of another party.
- 3.3 Three of the most common examples of fraud are also defined as follows:
- **Theft:** misappropriation of the University's property.
 - **Corruption:** the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person. The forthcoming Bribery Act creates a number of new offences, and the University are currently examining the potential implications arising from this proposed legislation.
 - **Irregularity:** any breach of the standards of financial integrity required by the University, including a breach of the Financial Regulations.

- 3.4 Thefts, frauds and deliberate falsification of records and other serious breaches of financial regulation should be reported to IAS. This will allow IAS to ensure control mechanisms are reviewed with a view to preventing or limiting the possibility of any recurrence. IAS should report such incidences to the Chief Operating Officer and Audit Committee, so that they are aware of them and the action taken to address them.

4. MANAGEMENT AND STAFF RESPONSIBILITIES

- 4.1 Managers should be alert to the possibility that unusual events may be the symptoms of fraud or attempted fraud. Employees with managerial responsibility are also responsible for ensuring that an adequate system of internal control exists within their area of responsibility, appropriate to the risk involved and that those controls are properly operated and complied with.
- 4.2 Managers have the prime role in the prevention of fraud because the effective enforcement of the University's internal controls fall largely on them. In practice, fraud often occurs because of weaknesses in control – either control processes are absent, ineffective or not being complied with. IAS can provide assistance to managers who require guidance in this area.
- 4.3 All staff are responsible for:
- Acting with propriety in the use of University resources and in the handling and use of University funds, whether they are involved with cash or other forms of payment systems, receipts or dealing with contractors and suppliers;
 - Being alert to the possibility that unusual events or transactions could be indicators of fraud;
 - Reporting details immediately to their line manager or where appropriate directly to their Head of Department/School if they suspect that a fraud or irregularity has been committed or see any suspicious acts or events;
 - Co-operating fully with University employees or agents conducting internal checks or reviews or fraud investigations.
- 4.4 Staff should feel free to bring to Management's attention areas of weakness they have identified in the procedures they use and to suggest improvements to these procedures to reduce the possibility of fraud. Confidentiality will be respected.

5. ADHERENCE TO UNIVERSITY REGULATIONS, POLICIES AND PROCEDURES

- 5.1 The University seeks to minimise the opportunities for fraud through carefully designed and consistently operated management procedures. Staff should receive regular training in the operation of these.
- 5.2 A key factor in guarding against fraud is for there to be adequate segregation of duties, so that no one individual has overall management of payments, income or assets. Clear division of responsibility will assist this.
- 5.3 The University publishes and disseminates widely a range of approved regulations, policies and procedures which contain measures aimed at preventing fraud; please refer to Appendix B Further Reference section.

5.4 The University will continue to seek to ensure that University regulations, policies and procedures are regularly updated and disseminated widely.

6. CODE OF CONDUCT ON COMMERCIAL ETHICS

6.1 Within the University's Purchasing Guidelines there is a section setting out the University's Ethical Code of Conduct regarding expected behaviour in relation to purchasing activity.

6.2 The purpose of this Code is to ensure that in all dealings with commercial partners, the interests of the University remain paramount, and that personal or family gain, or the perception thereof, are avoided.

6.3 The Code aims to ensure that:

- The conduct of individual members of staff does not foster the suspicion of any conflict between their official duty and their personal interest;
- Dealings with suppliers are honest, fair and impartial;
- Suppliers and contractors are aware that the University will not engage in business with firms that seek to circumvent the University's procurement policies, or which offer inducements to the University's staff.

7. REGISTER OF INTERESTS & CONFLICTS OF INTEREST

7.1 It is the responsibility of Court members and Senior Management staff present at Court to declare any business or commercial interests which may conflict with their responsibilities and duties as members/advisers of the Court. This extends to any co-options of non-Court members to major committees. A register of Court members' interests is maintained by the Chief Operating Officer and updated annually. The register is reviewed annually by the IAS.

7.2 All University staff are expected to maintain a high degree of integrity in their decision making and day to day duties. The Code of Practice on Conflicts of Interest also requires certain members of staff (e.g. Principal, Vice-Principal, Deputy Principals, Deans, Directors of Services, Heads of Department/Schools and any member of staff who has been identified through the procedure for disclosing a conflict of interest) to submit an annual declaration of interests to the office of the Chief Operating Officer.

7.3 Any other member of staff having a personal, financial or other beneficial interest in any transaction between the University and a third party is required to disclose this interest to the relevant Head of Department/School and to the Chief Operating Officer. This is in line with the Code of Practice on Conflicts of Interest, and Financial Regulations.

8. GIFTS AND HOSPITALITY

8.1 The acceptance of gifts or hospitality is an area of potential corruption in any organisation.

- 8.2 Other than under their normal remuneration arrangements, it is not acceptable for a member of staff to accept any fee or reward whatsoever, for:
- doing, or refraining from doing, anything in their employment capacity;
 - showing favour or disfavour to any person in their employment capacity.
- 8.3 Under no circumstances should a gift or concession of any sort be accepted where this could be construed as reward for services rendered or an inducement to act in a particular way.
- 8.4 The University operates in an environment where staff require to work closely with sponsors, potential sponsors, professional advisers and business colleagues. Normal business hospitality is acceptable in such circumstances but staff need to exercise care in ensuring that the interests of the University remain paramount, and that personal or family gain, or the perception thereof, are avoided. If any doubt exists, the Head of Department, in the first instance, should be consulted regarding the acceptance of any hospitality/gift.
- 8.5 It is a requirement that departments keep a record of all business hospitality received.

9. THE ROLE OF AUDIT

- 9.1 The role of audit within the University is undertaken by an in house team – the IAS; and by external auditors appointed by Court. The University’s Audit Committee is a Committee of Court which comprises lay members who are independent of the University. The Committee normally meets four times a year to consider reports from the IAS and external audit, as well as other relevant business. It reports regularly to Court and prepares an annual report (which is forwarded to SFC).
- 9.2 While the responsibility for the prevention and detection of fraud rests with Management, audit can provide assistance in fulfilling this responsibility. Internal and external audit work provides assurance that there are adequate controls within systems and, on the basis of sample checks that controls are being complied with.
- 9.3 An ongoing review of systems by IAS may deter attempted fraud and secure continuous improvements in systems. IAS reports help to provide assurance on the effectiveness of the University’s system of internal control. They submit regular reports to the Audit Committee, reporting any difficulties encountered, and recommend actions for Management to implement.
- 9.4 The main duty of external audit is to provide an opinion on the University’s published Financial Statements. However, they also review the level and effectiveness of internal control, and review the work and effectiveness of the IAS.

10. NOTIFICATION OF SUSPECTED FRAUD

- 10.1 The University is committed to maintaining an honest and open environment to reduce the risk of fraud to the lowest possible level within the Institution (including its subsidiary companies), and to the rigorous investigation of any suspected fraud.
- 10.2 The University therefore wishes to encourage anyone having reasonable suspicions of fraud to report them and will maintain their confidentiality in line with the principles already espoused in the University's Public Interest Disclosure Policy. No employee will be disadvantaged in any way as a result of reporting reasonably held suspicions.
- 10.3 Such suspicions should be raised in the first instance with the immediate line manager, or should the line manager be the subject of suspicion, the next most appropriate senior person.
- 10.4 The line manager should then raise the matter with the Head of Department/School or Director. If the Head of Department/School or Director is subject to suspicion then the matter should be raised directly with the Dean/Senior Officer. The Head of Department/Director/Dean/Senior Officer should raise the matter with the Chief Operating Officer, who has the authority to invoke the Fraud Response Plan.
- 10.5 If for any reason, staff feel unable to raise the matter through the mechanism outlined above, staff may report suspicions directly to the Head of Internal Audit (Telephone 0141 548 4249). Where appropriate the Convener of the Audit Committee may also be contacted directly (to be advised).
- 10.6 If staff remain uncomfortable with these fraud reporting processes, then the Public Interest Disclosure Policy can always be used. Staff can contact the Concern at Work Helpline for free confidential advice on 020-7404-6609
- 10.7 The Principal of the University must report to the Convener of Court, the Convener of the Audit Committee and externally to the Chief Executive of the Scottish Funding Council (SFC), without delay, serious weaknesses, significant fraud or irregularity or any major accounting or other control breakdown which comes to light, other than through the external auditor's work (the external auditor is also required to report such matters directly to those individuals).
- 10.8 A serious weakness as described by the SFC includes one that has or may result in an attempted, suspected or actual significant fraud. Significant fraud is usually where one or more of the following applies:
 - The sums of money involved are, or potentially are, in excess of £10,000;
 - The particulars of the fraud are novel, unusual or complex;
 - There is likely to be public interest because of the nature of the fraud or the people involved.

11. FRAUD RESPONSE PLAN

- 11.1 The University is committed to the rigorous investigation of any suspected fraud. The process is set out in the "Fraud Response Plan" which the Chief Operating Officer can invoke on receipt of an allegation or the identification of suspected fraud.

- 11.2 The Fraud Response Plan provides a consistent framework for investigating and reporting fraud. The Fraud Response plan is detailed in Appendix A to this policy.
- 11.3 Fraudulent activity constitutes misconduct and where fraud is detected, disciplinary procedures will be instigated. Where there is direct evidence of fraud, the University's policy is to advise the Police. The University will co-operate fully with the Police and pursue prosecutions where advised that this is feasible.
- 11.4 Senior officers, Deans, Heads of Department and line managers should note that suspects have certain rights under the law and no action (such as interviewing staff) should be taken without prior consultation with the Chief Operating Officer. Failure by University staff to follow established procedures in relation to investigating fraud and interviewing the staff involved can invalidate disciplinary action and compromise the success of any investigation and/or prosecution.

12. DISSEMINATION OF THE POLICY

- 12.1 The Policy will be regularly reviewed and updated.
- 12.2 The Policy will be disseminated to all Court members, Deans, Heads of Department and University Staff.
- 12.3 The Policy will be published on the University's web site.

Fraud Response Plan

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1. INTRODUCTION

- 1.1 The purpose of this appendix is to outline the steps to be followed in the event that a suspected fraud is uncovered. This plan provides a consistent framework for investigating and reporting fraud.
- 1.2 This document should be read in conjunction with the University's Fraud Prevention Policy and the Public Interest Disclosure Policy.

2. INITIATING ACTION

- 2.1 Suspicion of fraud may be captured through a number of means. An irregularity may come to light as a result of an employee raising concerns, an internal audit review or an external audit review. All cases of suspected or known fraud should be reported immediately regardless of the apparent amounts involved. Once fraud is suspected an investigation will be conducted in a timely and professional manner.
- 2.2 The Fraud Prevention Policy requests staff to report any suspected fraud to their line manager in the first instance. In instances where the line manager is subject to suspicion the next most appropriate senior person should be contacted. The line manager should then raise the matter with the Head of Department/School or Director. If the Head of Department/School or Director is subject to suspicion then the matter should be raised directly with the Dean/Senior Officer. The Head of Department/School/Director/ Dean/Senior Officer should then report the matter to the Chief Operating Officer without delay.
- 2.3 If for any reason, staff feel unable to raise the matter through the mechanism outlined, staff may report suspicions directly to the Head of Internal Audit, who in turn will report the matter to the Chief Operating Officer. The Chief Operating Officer has the authority to invoke the Fraud Response Plan.
- 2.4 The Chief Operating Officer should convene a meeting of the University's Fraud Response Group as soon as possible after invoking the Fraud Response Plan. The Fraud Response Group consists of the Chief Operating Officer (Convener), Director of Human Resources, Chief Financial Officer and the Head of Internal Audit. In the absence of any member of the Fraud Response Group specified, a nominated Depute shall attend. For practical reasons and to avoid any delay, it may be necessary on occasion for the Group to meet 'virtually'. As a general rule the number of people to be involved at this stage should be minimised.
- 2.5 The Fraud Response Group's immediate task is to decide the nature of the initial action. The nature of the action required will vary depending on the individual circumstances. However the initial action will generally include the following:
- Consider whether a special investigation is required to establish the facts and if so agree the scope and nature of any special investigation to be undertaken;
 - Consider what action is necessary to secure records/assets and prevent further loss;

- Consider the membership of the Fraud Response Group and in particular consider the need to include representatives from other areas including specialist areas such as Information Services, Estates Services and the appropriate Dean/Senior Officer of the area in which the employee(s) under investigation is employed;
 - Seek expert legal advice from the University's solicitors if required;
 - Consider the need to contact the Scottish Funding Council and the Police;
 - Agree a timetable for completion of this initial action.
- 2.6 After consultation with the Fraud Response Group, the Chief Operating Officer should appoint an Investigating Officer to take charge of the investigation on a day to day basis. This will normally be the Head of Internal Audit.
- 2.7 The Chief Operating Officer should advise the Principal and Convener of Audit Committee at the earliest stage when an investigation under this procedure has been initiated.
- 2.8 The Investigating Officer must conduct an initial "fact-finding" exercise to enable the facts of the circumstance to be investigated in a manner which is both rigorous and timely and maintains strict confidentiality.
- 2.9 The Investigating Officer should produce an interim report for consideration by the Chief Operating Officer and the other members of the Fraud Response Group, which will provide sufficient detail to allow an assessment to be made as to whether a fraud has occurred. The interim report should:
- set out the findings to date;
 - set out the interim conclusions drawn from those findings;
 - set an action plan to continue the investigation if this is considered appropriate.
- 2.10 Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. In cases where an individual is suspected of fraud which a subsequent investigation does not substantiate, it is important that the potential damage to the individual's reputation is minimised. Whoever originally reported the suspected fraud will be informed by the Chief Operating Officer that the investigation has revealed no wrongdoing.

3. SUBSEQUENT INVESTIGATIONS

- 3.1 Where the initial investigation provides reasonable grounds for suspecting a member or members of the University of fraud, a decision should be taken as to whether the suspected employee(s) should be suspended. The Director of Human Resources should progress any suspension in accordance with normal agreed disciplinary procedures, however, it may be necessary to plan the timing of any suspension to prevent the suspected employee from destroying or removing evidence that may be needed to support disciplinary or legal action.
- 3.2 In these circumstances the employee should be approached unannounced. They should be supervised at all times before leaving the University's premises. They should be allowed to collect personal property under supervision, but should not be able to remove any property belonging to the University. Any security passes, keys to premises, offices and furniture should be returned.

- 3.3 The Director of Estates/Head of Security Services should advise on the best means of denying access to the University whilst the employee remains suspended. The Director of Information Services should be instructed to withdraw, without delay, access permissions to the University's computer systems.
- 3.4 If an employee is not suspended, this aspect should be kept under review at all stages of the ensuing investigation.
- 3.5 The Investigating Officer shall consider whether it is necessary to investigate systems other than that which has given rise to suspicion, through which the employee may have had opportunities to misappropriate the University's assets. The Investigating Officer will report any such concerns to the Chief Operating Officer.
- 3.6 As part of the internal investigation there may be a need to expand on the information collected as part of the initial fact-finding exercise so as to provide an appropriate level of evidence.
- 3.7 The Investigating Officer shall provide the Fraud Response Group and Convener of Audit Committee with reports on the progress of ongoing fraud investigations no less frequently than fortnightly.
- 3.8 At the conclusion of the investigation a final report will be produced by the Investigating Officer. This report will be submitted to the Principal, the Chief Operating Officer and the Convener of the Audit Committee.
- 3.9 If the circumstances set out in the final report indicate that an employee has a case to answer, then the Chief Operating Officer will invoke the University's internal disciplinary procedures, if not already done so at 3.1 above.

4. INVOLVING THE POLICE

- 4.1 Where it has been established that a 'prima facie' case exists, it is University policy to pass the initial details of the suspicions directly to the Police. The Convener of Audit Committee will be notified by the Chief Operating Officer of any such action.
- 4.2 Where the Police are not notified by the University of a suspected or actual case of fraud, the Convener of Audit Committee will be advised of the reason. This is in compliance with SFC guidance.
- 4.3 If the Police decide that a formal investigation is necessary they will lead the investigation from this stage conducting all necessary interviews and obtaining access to the records and documents of the University; all employees must co-operate fully with any subsequent request or recommendations. All contacts with the Police following their initial involvement will be via the Chief Operating Officer or a nominated authorised substitute.

5. INVOLVEMENT OF UNIVERSITY INSURERS

- 5.1 The Investigating Officer in discussion with the Chief Financial Officer should decide, depending on the nature of the case, whether any of the losses warrant a claim under any University insurance policy.

6. REPORTING OF FRAUD

- 6.1 At various stages in the process the University has a responsibility to notify the following bodies:

Audit Committee and Court

As stated at 2.7 the Chief Operating Officer will notify the Convener of Audit Committee at the earliest stage when an investigation under this procedure has been initiated. The Convener of Audit Committee will also be informed of progress during any investigation at least on a fortnightly basis. The Convener will be issued with a copy of the final report on the investigation. The final report will normally be submitted to the next meeting of the University's Audit Committee. However, if the particulars of the fraud investigation are significant in value, novel, unusual or complex then a special meeting of the Audit Committee may be convened. Audit Committee will report fully to Court on matters considered and relevant management responses.

External Audit

The University has a duty to report all cases of fraud to its external auditors. The Head of Internal Audit should be responsible for this.

Police

As outlined in Section 4, it is the policy for the University to involve the Police, where appropriate, at an early stage of any investigation after an initial fact finding review has been carried out. However, in certain investigations it may be more appropriate to wait until the internal investigation and final report has been completed by the Investigating Officer.

7. NOTIFYING THE SCOTTISH FUNDING COUNCIL

- 7.1 The Principal is responsible for ensuring the SFC is informed of any actual or suspected frauds in the following circumstances:

- The sums of money involved are, or potentially are, in excess of £10,000;
- The particulars of the fraud are novel, unusual or complex;
- There is likely to be public interest because of the nature of the fraud or the people involved.

8. PUBLIC RELATIONS

- 8.1 Any requests for information from the press or anyone outside the University concerning any fraud investigation must be referred to the Chief Operating Officer.
- 8.2 Any statements to the media will be made by either the Press Officer or the Chief Operating Officer.
- 8.3 Under no circumstances should the Investigating Officer or other manager/employee provide statements to the press or external persons.

9. RECOVERY OF LOSSES

- 9.1 The Investigating Officer shall ensure that in all fraud investigations the amount of any loss is quantified wherever possible. Repayment of losses where a case of fraud has been proven will be sought in all cases.
- 9.2 Where the loss is substantial, legal advice should be obtained without delay about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice should also be obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. It is critical that the total value of the loss can be quantified to allow recovery procedures to be undertaken. The University will normally expect to recover costs in addition to losses.

10. EXTERNAL FRAUDS

- 10.1 External frauds are fraud perpetrated by third parties against the University. If there is any suspicion of collusion on the part of staff in a suspected or discovered external fraud, the procedures described in this Fraud Response Plan apply in full. Subject to that proviso, the Fraud Response Plan for external frauds is as follows: Cases of suspected external frauds should be reported to the Chief Operating Officer. The Chief Operating Officer should notify the matter to the Fraud Response Group who will normally recommend to the Principal that the matter be reported to the Police.

11. REVIEW OF THE FRAUD RESPONSE PLAN

- 11.1 The Plan will be reviewed to ensure fitness for purpose periodically (no later than a period of three years) and after each incident to identify any need for change. Amendments will be approved by the Senior Management Team and the Audit Committee. Where proposed changes are substantial in nature, then Audit Committee and Court approval will be sought.

Note: If any suspected fraud directly involves an officer referred to in this document, then the relevant reference should be replaced by a senior manager nominated by the Principal.

Further Reference

- Financial Regulations <http://www.mis.strath.ac.uk/Finance/public/finregs/finregs.htm>
- University Purchasing Manual
<http://www.strath.ac.uk/Departments/Purchasing/LocalOnly/purguide.html>
- Expenses Guidelines
- <http://www.mis.strath.ac.uk/Finance/public/expenses/StaffExpensesGuidelinesAug2007.pdf>
- Absence Management Policy http://www.strath.ac.uk/media/media_95234_en.doc
- Work for Outside Bodies Guidelines http://www.strath.ac.uk/media/media_32944_en.doc
- Information Technology Regulations & Policies <http://www.its.strath.ac.uk/doc/policy>
- Public Interest Disclosure <http://www.strath.ac.uk/about/policies/publicinterestdisclosure/>
- Scottish Funding Council <http://www.sfc.ac.uk/>
- Fraud Act 2006 C.35 http://www.opsi.gov.uk/acts/acts2006/ukpga_20060035_en_1
- Internal Audit Service <http://www.strath.ac.uk/internalaudit/>
- Conflicts of Interest – Code of Practice
http://www.strath.ac.uk/media/committees/court/media_36658_en.pdf
- Controls over the appointment and remuneration of staff – Separate Policy Document
- Ownership of exploitable research outcomes – Separate Policy Document