

# **Fraud Prevention Policy and Fraud Response Plan**

**This document outlines the Scottish Prison Service Policy in relation to Fraud Prevention and the Fraud Response Plan**

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**Head of Human Resources**

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## Foreword

The Fraud Prevention Policy and Fraud Response Plan details the expectations and requirements placed upon us all to meet fully our obligations and responsibilities to prevent fraud and to report and/or deal with cases of suspected fraud.

Good Corporate Governance and our obligations to Ministers and the Public also require us to demonstrate, through our policies, processes, procedures and budgetary mechanisms, that we have robust and reliable systems which minimise and as far as possible remove the potential for the perpetration of fraud and, where it is suspected, deliver a speedy and effective response.

The SPS will not accept fraud or fraudulent activities in any form, in any part of the organisation and will take appropriate measures against perpetrators involved in fraud to recover any loss and, where applicable, to pursue disciplinary or criminal action.

This Policy and Procedure has been developed by Management and the Trade Union Side working together in Partnership.

### 1.0 Part 1 – The Need for a Fraud Prevention Policy and Fraud Response Plan

Evidence from a number of sources in both the public and private sectors indicates that fraud is on the increase. The size of the Scottish Prison Service, its dispersed administration and devolved budgetary responsibility renders it potentially vulnerable to fraudulent activity.

The Scottish Prison Service has a responsibility to the Scottish Government, Ministers, Treasury, employees and itself to ensure that it has a systematic methodology (policy & plan) to respond to any incidences of suspected fraud. This policy will also make employees aware of what fraud is, to be vigilant in its detection and to bring suspected fraud to the notice of a senior manager so that any allegations are dealt with in a consistent and timely manner.

The Scottish Prison Service must demonstrate that it is pro-active in the area of fraud prevention, that it has properly structured and documented procedures and control systems in place and that managers and employees are aware of their responsibilities.

Where a fraud has been perpetrated recovery will be pursued, usually from the perpetrator's personal funds.

**The Fraud Response Plan will ensure that prompt and effective action will be taken to:**

- investigate the circumstances;
- minimise the risk of subsequent loss;
- improve the chance and scale of recovery;
- remedy any weaknesses in internal control procedures; and
- initiate disciplinary action and legal proceedings, where appropriate.

**The essential features of the Fraud Response Plan are:**

- the provision of a definition of fraud;
- where fraud is suspected, identification of an initial contact point, the Fraud Response Co-ordinator;
- the establishment of a Fraud Response Group comprising appropriate personnel who are authorised to make decisions and take appropriate action
- definitions of the functions of the Fraud Response Co-ordinator and the Fraud Response Group;
- security, Human Resource and legal procedures; and
- contact with external parties

## **2.0 Part 2 – Statement of SPS Fraud Prevention Policy** *(Financial Policy and Guidance Manual Chapter 8)*

The Scottish Prison Service (SPS) is committed to taking all practical steps to prevent all types of fraud within the organisation, and to prevent the Service being defrauded.

We are more likely to detect fraudsters if we are fully aware of the risks, keep control systems under regular review and respond effectively whenever fraud is suspected or discovered.

Any employee and/or manager who is responsible for any programme or expenditure, asset or for supervising staff, will therefore be expected to be aware of the risks of fraud.

Financial Policy and Services will maintain up to date guidance on the risks of fraud, and take steps to publicise these risks through SPS at appropriate times.

All line managers, and those responsible for the operation of financial and management information systems, are responsible for ensuring they have properly documented control systems in place which take account of the risk of fraud. This ensures that staff comply with these, that they provide regular assurance that these systems are effective and that the systems are independently reviewed.

Advice on systems and procedures is available from Financial Policy and Services and Audit and Assurance Services are available to advise on the adequacy and effectiveness of internal controls. Advice on disciplinary procedures (including suspension) and other non-finance but fraud related matters must be referred to Human Resources at Headquarters.

Financial Policy and Services has responsibility to ensure that core financial systems are designed and operated so as to minimise risk and Human Resources has a similar responsibility for payroll and travel related expenses. Line managers have responsibility for ensuring that their staff comply with procedures and guidance issued on the use of these systems.

The Head of HR Operations, Human Resources, Headquarters will maintain a confidential telephone line (0131 330 3579) to which staff can report suspected fraud. In addition, staff can report suspected fraud via e-mail to the "Fraud Response Co-ordinator" (SPSFraudResponse@sps.pnn.gov.uk). Notices will be issued periodically to remind staff of the confidential facility to report suspected fraud to the Fraud Response Co-ordinator. Both employees and external parties can report suspected fraud to the above e-mail address.

The Line Manager, Governor or Head of Branch, with the support of the both the local Human Resources Team and the Fraud Response Group, via the Fraud Response Co-ordinator, will invoke an action plan for each suspected fraud, ensuring that investigation is prompt and rigorous, that appropriate action is taken against offenders and that any outcome or result is brought to the attention of line managers. Any weaknesses in systems and controls exposed by fraudulent activity will be brought to the attention of the appropriate area and action will be taken to eliminate these shortcomings. Outcomes of cases will be reported to the Fraud Response Group and any recommendations for changes to procedure will be made in accordance with Section 5.2 of this Policy.

The SPS Employee Code of Conduct includes reference to action which may be taken in the event of individuals being accused or found to have perpetrated a fraud or fraudulent activity. However action may also be considered against any employee whose negligence, complicity or collusion is held to have facilitated it. In the case of negligence this may be dealt with as a matter of performance, or if serious enough as a matter of misconduct or gross misconduct. In the case of actual or suspected complicity or collusion, the matter will be regarded as very serious and will be dealt with as a matter of gross misconduct.

Where an employee is suspected of being involved in fraud or fraudulent activity, or where it is felt it would be in the individual's or the organisation's interest, they may be suspended immediately or moved to another area of work, in line with the SPS Employee Code of Conduct.

The Fraud Prevention Policy and Fraud Response Plan will be reviewed periodically.

## The Fraud Response Plan

### 3.0 Purpose, Definition of Fraud and Links with Other Relevant Policies

#### 3.1 Purpose

The SPS Fraud Response Plan sets out the responsibilities, actions and arrangements for dealing with all circumstances relating to actual or suspected fraud. The Fraud Response Plan also covers all instances of loss, theft or misuse of official resources. The Fraud Response Plan requires that prompt and effective action is taken to:

- fully investigate the circumstances of all reports and instances of actual and suspected fraud;
- minimise risks of subsequent loss:
- initiate, where appropriate, recovery action or to initiate action to write off losses;
- review, remedy and communicate to users any weaknesses in internal control systems and procedures;
- initiate disciplinary action, legal or criminal proceedings where appropriate;
- demonstrate internally and externally that the SPS has a strong and robust mechanism for preventing fraud, and where fraud does occur its reaction is one of zero tolerance, quick action and the pursuance of appropriate outcomes; and
- monitor reported frauds, provide ongoing reports on the progress of cases and outcomes, and annually produce a report to the Risk Monitoring & Audit Committee (RMAC).

#### 3.2 Definition of Fraud

'Fraud' as a general term covers acts such as: deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation (or accounting) and concealment of material facts.



For the purposes of simplicity, fraud can be defined as the use of deception with the intent of obtaining an advantage, avoiding an obligation or causing loss to another party.

Fraud can be perpetrated within and/or outside the SPS by persons acting individually or collusively. The act itself is the attempt to deceive, and therefore attempted fraud will be treated as seriously as accomplished fraud and dealt with either as a disciplinary matter and/or through referral to the Police.

Fraud relating to computers - where information technology (IT) equipment has been used to manipulate programmes or data dishonestly (e.g. by altering, substituting or destroying records or deliberately creating false or spurious records), or where the use of an IT system was a material factor in the perpetration of a fraud. Misuse or fraudulent use of computer time and resources is included in this definition.

Misuse or abuse of any manual or computer time recording systems (such as TOIL & Banked or Flexible Working Time) or fraudulent reporting of time spent working on behalf of the SPS is included in this definition.

The SPS Employee Code of Conduct offers descriptions, though not exhaustively, of what may constitute misconduct and what may constitute gross misconduct in respect of theft, fraud, deliberate falsification of records and embezzlement.

These are matters the SPS views extremely seriously and if behaviour as defined above is suspected then it will normally be investigated under the SPS Gross Misconduct Procedures.

### 3.3 Other Relevant Policies

The following list is not exhaustive and may be amended from time to time:-

- [SPS Employee Code of Conduct](#);
- [SPS Financial Policy and Guidance Manual](#);
- [SPS Information Security Policies](#);
- [SPS Whistleblowing Policy](#);
- [Freedom of Information Act](#);
- [Data Protection Act](#);
- [Bribery Act](#);
- [Government Financial Reporting Manual](#);
- [National Fraud Initiative](#).

## 4.0 Fraud Response Co-Ordination and Safeguards for Individuals Raising Allegations of Suspected Fraud

### 4.1 Fraud Response Co-Ordination

The Head of HR Operations (or nominee), Human Resources, Headquarters will act as the Fraud Response Co-ordinator. The function of the Fraud Response Co-ordinator is to:

- Receive all contacts, information and intelligence, including anonymous contacts, about actual or suspected frauds, either:-
  - a) by telephone (using the Confidential Fraud Hotline 0131 330 3579); or by email at [SPSFraudResponse@sps.pnn.gov.uk](mailto:SPSFraudResponse@sps.pnn.gov.uk); or
  - b) from individual members of staff or the public via the SPS Internet/Intranet site; or
  - c) by letter to The Head of Human Resources, Calton House, 5 Redheughs Rigg, Edinburgh EH12 9HW.
- Record all contact and approaches using **Annex A**;
- Consult with the Head of Finance (or, in their absence Head of Audit and Assurance), as appropriate, to determine whether it should be referred to the Fraud Response Group, and if not, the appropriate action should be taken;
- Convene a meeting of the Fraud Response Group on a bi-monthly basis, and agree its composition;
- Agree with the Fraud Response Group the actions required to be taken;
- Agree what assistance is required from other areas within SPS, and/or external sources;
- Monitor and ensure progression of agreed action;
- Inform the Fraud Response Group, the Agency Accountable Officer :-
  - that a case is under investigation,
  - of its progress at agreed intervals;
- Brief the SPS Head of Corporate Affairs, as appropriate and/or co-opt the SPS Head of Corporate Affairs to the Group on a case by case basis and
- Provide a report on the final outcome to the Fraud Response Group.

The Chair of the Fraud Response Group will provide updates as required and an annual report to the Risk Monitoring and Audit Committee.

## 4.2 Safeguards for Individuals Raising Allegations of Suspected Fraud

Individuals raising suspicions, allegations or concerns about fraud or fraudulent activity will be afforded the full protection that SPS can offer them, both in terms of SPS internal policies and such external protections or statutory requirements that exist, such as the Public Interest Disclosure Act.

## 5.0 The Fraud Response Group

### 5.1 Members of the Fraud Response Group

The Fraud Response Group will be chaired by the Chief Executive. The permanent members of the group will be: a nominated Non-Executive Director, the Head of Audit and Assurance, , the Head of Financial Policy and Services, a representative from the Conduct Investigation Unit and the Fraud Response Co-ordinator. For each individual case a senior manager from the relevant area may also be required to attend. The Fraud Response Group will co-opt additional members with particular or specialist knowledge as required on a case by case basis. In the absence of the Chief Executive, the Fraud Response Group will be chaired by the Head of Audit and Assurance.

### 5.2 Suspected of Fraud

Where fraud, as defined in Section 1, is suspected it must be reported immediately to the relevant Governor in Charge, Branch Head or Director. At the same time the Fraud Response Co-ordinator must be informed. The Fraud Response Co-ordinator will clarify with the Governor in Charge, Branch Head or Director what is known about the nature and extent of the potential fraud. The Fraud Response Co-ordinator will ensure that the permanent members of the Fraud Response Group are made aware of the situation. The Chair (or, in the absence of the Chair, the Head of Audit and Assurance) and the Fraud Response Co-ordinator will decide if a full meeting of the Fraud Response Group is necessary or whether the suspected fraud can be managed locally under the terms of the SPS Employee Code of Conduct.

### 5.3 Role of Fraud Response Group

In cases where a full meeting of the Fraud Response Group is required, the appropriate senior manager may be asked to join the Group. The Group will:

- Consider if further action or investigation is required or warranted to determine the substance of the allegation;
- Consider whether to advise the Line Manager, Governor, Head of Branch or Directorate to initiate an investigation under the terms of the Code of Conduct and make suggestions regarding the appropriate level of investigation;
- Suggest to the Line Manager, Governor or Head of Branch or Directorate, if required, an appropriate individual to undertake or assist with the investigation and assist with framing a remit for that investigation;
- Advise the Line Manager, Governor, Head of Branch or Directorate on whatever action is needed to secure records and assets including restrictions on access to the establishment, files and computer terminals;
- Decide with the Line Manager, Governor, Head of Branch or Directorate if and when the Police should be informed;
- Discuss with the Line Manager, Governor, Head of Branch or Directorate whether the employee(s) who is/are the subject of the allegations should be recommended to be suspended (See SPS Code of Conduct);
- Agree in conjunction with the Line Manager, Governor, Head of Branch or Directorate a timescale for the completion of the agreed actions;
- Consider in conjunction with the Line Manager, Governor, Head of Branch or Directorate whether any third parties should be advised of potential fraud (e.g. suppliers); and
- Agree and implement with the Line Manager, Governor or Head of Branch or Directorate a communication strategy as appropriate for each circumstance.

The individual roles of the Fraud Response Group are outlined in **Annex B**.

## 6.0 Investigations

### 6.1 Handling of Investigations

Where, following input from the Fraud Response Group, the Line Manager, Governor, Head of Branch or Directorate has determined that it is appropriate for an alleged fraud to be investigated as a disciplinary matter under the SPS Employee Code of Conduct, the Fraud Response Group can suggest an appropriate individual to undertake or assist with the investigation and the framing of the investigation. Outcomes of cases will be reported to the Fraud Response Group and any recommendations for changes to procedure will be made in accordance with Section 7.2 of this Policy.

## 6.2 Selection of Investigating Officer/Manager

When appointed under Section 6.1, the Investigating Officer or Manager should be at an appropriate organisational expertise and grade, with the ability to gather and analyse evidence and have previous experience of investigative work as well as a good understanding of SPS systems and of regularity and propriety issues. If required and where appropriate the Fraud Response Group can suggest an appropriate individual who has specialist expertise or qualifications to assist the Investigating Officer or Manager. Normally the Investigating Officer or Manager will be a person who has not worked closely with the person under investigation. The Investigating Officer or Manager should not have any personal relationship with the person being investigated or with that person's immediate family. Investigating Officers or Managers should be required to declare that they have no such interests in the case, and any other potential conflicts that investigating the case might pose for them.

## 6.3 Remit for Investigations

The Line Manager, Governor, Head of Branch or Directorate, will, with support from the Fraud Response Group if required, consider carefully and detail in writing the terms of reference for any investigative work they decide is necessary to establish the facts. Investigations should not be restricted solely to allegations against an individual that may lead to a charge of gross misconduct. If there is a possibility that actions or behaviours that may indicate, or actually constitute poor or unacceptable performance, misconduct or gross misconduct other than fraud, or fraudulent activities may also have occurred, these should be investigated at the same time as the fraud allegations, though these investigations may be pursued separately. The terms of reference issued for any Investigating Officer or Manager or remit agreed for investigation should not preclude the reporting of evidence of fraud or serious misconduct, which was not identified in the initial report. Where appropriate, information, which may arise in the course of the investigation, may be passed to other investigations.

## 6.4 Outcome of Investigation

If there is a case to answer, action, in accordance with the SPS Employee Code of Conduct, will be initiated at the appropriate point, which will be advised to the Fraud Response Group by the Fraud Response Co-ordinator. Action taken by the Line

Manager, Governor, or Head of Branch or Directorate will be dependent on the individual circumstances of each case.

## 6.5 Reporting Losses

Where a loss has been sustained, a report should be submitted to Financial Policy and Services in accordance with Chapter 9 of the Financial Policy and Guidance Manual.

## 7.0 Lessons Learned

### 7.1 Case Review

Where evidence of fraud, gross misconduct or misconduct has been identified, the Fraud Response Group should consider whether any action needs to be taken to prevent a recurrence. In such cases, an action plan should be drawn up setting out recommendations. The recommendations should be agreed with relevant input from appropriate interest areas. There may, however, be lessons for the SPS as a whole to learn. In which case the action plans should include appropriate recommendations for relevant management to pursue and be responsible for ensuring that the recommendations are implemented within an agreed timescale.

### 7.2 Reporting Outcomes

The Fraud Response Group should be informed of the outcome of all cases where a charge of misconduct or gross misconduct has been made. In any case where such a charge has been brought but a disciplinary Interview or Appeal does not uphold the charge, the Fraud Response Group should be informed of the reasons for the decision. The Fraud Response Group must consider whether, in light of this information, there are lessons to be learned in terms of handling of cases and whether the Fraud Response Plan and related guidance, for example on disciplinary procedures, is operating effectively. The Fraud Response Group should make recommendations for any changes to any procedures that it considers necessary in light of the outcome of individual cases and should consult relevant interested parties, including the TUS, on any recommended changes.

## **8.0 Legal Requirements, Confidentiality, Anonymous Reports and Malicious Allegations**

### **8.1 Legal Requirements & Confidentiality**

The Data Protection Act and the requirement for confidentiality covers everyone involved in the Fraud Response Plan. Where individuals are aware of sensitive, confidential and personal information they are required to maintain the utmost confidentiality at all times. Failure to do so may result in disciplinary action. At no time may individual Fraud Response Group members retain information or documentation relating to completed cases. Where documentation is held on 'live' cases it must be held in a confidential and secure environment. On conclusion of an investigation, documentation must be returned to the Fraud Response Co-ordinator for destruction or storing in a secure and confidential manner as appropriate.

Individuals who are subject to allegations and/or investigation have the right to have access to documentation as outlined in the SPS Employee Code of Conduct and as expressed in the Data Protection Act and the Freedom of Information Act.

### **8.2 Anonymous Reports of Fraud or Fraudulent Activity**

All cases of anonymous reporting of allegations of fraud will be considered by the Fraud Response Co-ordinator and Head of Audit and Assurance. If allegations of fraudulent activity are reported to the Fraud Response Coordinator, and the Fraud Response Co-ordinator is unable to identify the reporting source of the allegations, s/he will discuss the available information with the Chair of the Fraud Response Group or the Head of Audit and Assurance. Local management will be asked to consider the available information (see Section 6) before deciding on the most appropriate management action.

### **8.3 Malicious Allegations**

Any deliberate misuse of this policy and procedure may result in disciplinary action.

## **9.0 External Fraud**

External frauds are considered, for the purposes of this Policy and Plan, to mean fraud perpetrated by third parties against the SPS (e.g. contract fraud). If there is any suspicion of collusion on the part of SPS employees in a suspected or discovered

external fraud, the Fraud Response Plan should apply as appropriate given any requirements arising from ongoing Police investigations. Subject to that condition, the Fraud Response Plan for external frauds is as follows:

Cases of suspected external fraud should be reported to the Fraud Response Co-ordinator as for internal frauds. The Line Manager, Governor or Head of Branch or Directorate should seek advice from the Fraud Response Group on how to proceed.

## **10.0 Annual Reporting, Risk Assessment and Review of Policy and Plan**

### **10.1 Annual Reports**

The Fraud Response Co-ordinator will make an annual report to the Fraud Response Group who will submit it formally to the Risk Monitoring and Audit Committee. An annual return is also sent to Scottish Government during May each year under arrangements for the exchange of relevant information.

### **10.2 Fraud Risk Assessment**

In accordance with Chapter 7 of the Financial Policy and Guidance Manual, Secondary Accountable Officers will also carry out an annual risk/fraud assessment and report any concerns to the relevant Primary Accounting Officer, taking corrective action as appropriate.

### **10.3 Review of the Fraud Prevention Policy and Fraud Response Plan**

The Fraud Prevention Policy and Fraud Response Plan will initially be reviewed periodically, as determined by the Chair of the Fraud Response Group.





Names of persons who may potentially be involved in fraudulent activity:	
Action taken by Fraud Response Co-Ordinator	
Is a meeting of the Fraud Response Group required?	Yes / No
Actions required / taken following report of fraud / Potential Fraud	
Investigation under the SPS Employee Code of Conduct?	Yes / No
Matter reported to the Police?	Yes / No
Head of Communications briefed?	Yes / No
Any other necessary actions?	
Signed	
Date	

## Fraud Response Group Component Roles

Once a case or concern has been brought to the attention of the Fraud Response Coordinator s/he is responsible for ensuring that the necessary and appropriate action is taken. The Fraud Response Group work together as a team to manage actual or suspected cases of fraud. It is comprised of representatives from functional areas. Each has an individual task within the overall management of cases. These are:

### *Human Resources*

1. To advise the Line Manager, Governor or Head of Branch or Directorate on the appropriateness of suspension(s) of those suspected to be involved in fraudulent activity, as described in the SPS Employee Code of Conduct.
2. To provide advice to the Line Manager, Governor, Head of Branch or Directorate or Fraud Response Group on an appropriate person to undertake an investigation.
3. Liaise with Solicitors, as appropriate, on legal implications under employment legislation, and feed this back to line management and the Fraud Response Group.
4. Agree with line management who will notify the Police of the case as appropriate and to liaise with them throughout the case as required.
5. Consider with Fraud Response Group, and relevant line management, the sensitivity of the allegations in terms of public interest and any media/communications strategy issues which might be appropriate.
6. Pursue the recovery of funds as detailed in the SPS Employee Code of Conduct.
7. Liaise with Corporate Affairs to brief Ministers as required.
8. Provide advice and guidance as appropriate and in relation to the procedures of the SPS Employee Code of Conduct.

### *Audit and Assurance Services*

1. Check, through line management, that access to offices and records of individuals involved and/or any documentation that may potentially have a bearing on the case are immediately restricted.
2. Undertake investigations, in whole or part, as directed by the Fraud Response Group.
3. Quantify the financial effect of individual frauds, where possible.

4. Identify management activity or inactivity, and any other failing which may have facilitated the fraud.
5. Make recommendations within the investigatory report to the Fraud Response Group for improvements, for action by the appropriate line managers, and if necessary for the whole of the SPS and any external interested parties.

### ***Financial Policy and Services***

1. Protect accounting and other records including, in consultation with Information Systems and Strategy (ISS), those held on computer.
2. Safeguard assets possibly at risk (in consultation with line management).
3. Implement restrictions, through ISS, to computers by immediately, or as soon as practicably possible, withdrawing access to all SPS Applications.
4. Safeguard funds possibly at risk.
5. Provide advice and guidance as appropriate in relation to a communications strategy.
6. Resolve any immediately obvious gaps in financial controls.
7. Initiate action to recover any misappropriated funds (if there is a clear case for doing so) in advance of a full investigation.
8. Establish possible financial implications for programme and running costs and take action if required to deal with the consequences.
9. Determine the financial effects of fraud(s) and commensurate risk(s) to the organisation.
10. Issue Guidance as appropriate.
11. Consider, in consultation with Audit and Assurance Services, the adequacy of internal control procedures.

### ***Solicitors***

1. Provide advice as issues arise and as required by the Fraud Response Group.

## Examples of what would Potentially Constitute Fraudulent Activity within the SPS

The following has been compiled as a reasonably comprehensive, but not exhaustive list. It relates to actions and behaviours, which may fall to be regarded as a deliberate and/or planned attempt to commit fraud as described in Part 3 the Fraud Response Plan, Section 1.2.

- Ordering or procuring any goods, equipment, services or products for personal use or consumption without appropriate authority;
- Accepting or receiving any form of goods, equipment, services, products or favours from contractors or external suppliers as an inducement for preferential treatment in the award of contracts;
- Under the Bribery Act, agreeing to receive or accept a financial or other advantage;
- Under the Bribery Act, promising or giving a financial or other advantage;
- Seeking any form of goods, equipment, services, products or favours from contractors or external suppliers as a precursor to the award of a contract or for preferential treatment;
- Running or being involved in any form of business or enterprise for personal gain or profit using SPS property, goods, equipment, resources and time, or which targets SPS employees;
- Authorising any allowance or payment a claimant is not entitled to;
- Claiming any allowance or payment without entitlement (We all have a personal responsibility to know and claim only what we should and be aware of any changes to our personal circumstances that may affect that);
- Claiming any allowance or payment without appropriate authorisation;
- Falsifying signature(s), or other form of permission or authorisation, for personal gain or profit;
- Removing from SPS premises, without appropriate permission or authority, any supplies, goods, equipment, produce or property;
- Using, or having SPS employees, or a third party, use SPS property, goods or equipment to produce or manufacture products for personal use without permission or authority, or for personal gain or profit;
- Colluding with others in any deliberate attempt to falsify or over claim financial entitlement in relation to any allowance or payment;

- Colluding with others in any deliberate attempt to falsify or claim financial remuneration, in relation to travel and subsistence claims;
- The deliberately false recording of a greater entitlement to TOIL or Flexi credit than has actually been accrued;
- Theft or misuse of SPS Intellectual Property;
- The falsification, amendment or adjustment of any bill, invoice or other form of requisition to deliberately hide or cover any form of fraudulent activity;
- Unauthorised use or misappropriation of any goods, products, resources or services expressly provided for the use or benefit of prisoners;
- Misuse, misappropriation or theft of money held by SPS or that an employee has come into contact with, as a consequence of employment in the SPS;
- Use or retention of any SPS pool or Hire car or other vehicle owned by the SPS, for personal, third party or unauthorised use;
- Use or retention of any SPS fuel cards, or use of SPS fuel cards for personal, third party or unauthorised mileage;
- The unauthorised use of SPS provided telephones and telephony equipment for personal purposes (other than in emergency circumstances, or where usage has been authorised and arrangements are in place for the repayments of the costs of all personal calls made), including calls to premium rate telephone lines of any nature.
- Any form of deliberate false accounting;
- Claiming for travel and subsistence expenses not incurred, or have not been incurred on genuine and authorised SPS business;
- Claiming mileage reimbursement expense which does not reflect the true amount in a written claim;

Submitting any changed or amended form or document relating to a claim for travel and subsistence or mileage expense, after it has been signed by an authorised signatory and without their knowledge.

## Further Information:

The SPS recognises that from time to time employees may have questions or concerns relating to Fraud Prevention Policy and Fraud Response Plan. In certain situations employees' rights and obligations regarding the Fraud Prevention Policy and Fraud Response Plan may change. In these circumstances the SPS will abide by any statutory obligations.

The SPS wishes to encourage open discussion with employees to ensure that questions and problems can be resolved as quickly as possible. Employees are encouraged to seek clarification on any issues with the appropriate Line Manager in the first instance.

## Sustainability

Improving our environmental performance and doing things in a more sustainable way should be seen as integral to our core business practices.

In line with the SPS Sustainable Policy and to demonstrate compliance with the Scottish Government's commitment to improving environmental and sustainable development performance, please be mindful if printing this document – keeping paper usage to a minimum (print only version), printing on both sides, and recycling.

## Equality Statement

The SPS is an equal opportunities employer where all employees are treated with dignity and respect. We are fully committed to equality, diversity and human rights and to ensuring our culture, working environment, policies, processes and practices are free from bias. This policy applies to all employees regardless of protected characteristics, and, subject to any eligibility criteria, length of service, grade, working pattern or operational status.

## Inclusive Communications

It is our ambition to ensure that SPS documents are readable, accessible and engaging for employees.

In formatting this document, good practice principles around engagement and inclusive communications have been adhered to.

If you require this document in an alternative format please contact Human Resources.

## Review and Monitoring

This policy will be reviewed every three years or sooner where applicable to reflect changing business and legislative requirements.

## Human Resources Policy and Guidance in SPS

SPS policies take into account current legislation, rules, regulations and best practice guidance from a range of professional and public bodies, including the following:



UK Civil  
Service  
Management  
Code



UK Legislation



EU  
Legislation



ACAS



CIPD Best  
Practice