



Advice should be obtained on the best means of denying access to the college while suspects remain suspended (for example, by changing locks and informing security staff not to admit the individuals to any part of the premises). Similarly, UWWggdYfa lggjcbg h`hY`7 c``Y[ Y g`Vt a di hYf gngYa g`g\ci `X`VY`k ]hXfUk b`k ]h\ci hXY`Um!

The Internal Auditors shall consider whether it is necessary to investigate systems, other than that which has given rise to sus

any action needed to strengthen future responses to fraud, with a follow-up report on whether or not the actions have been taken

This report will normally be prepared by internal audit.

## Reporting Lines

The project group shall provide a confidential report to the chair of the Council, the chair of the Audit Committee, the Director and the external audit partner at least monthly, unless the report recipients request a lesser frequency. The scope of the report shall include:

- quantification of losses
- progress with recovery action
- progress with disciplinary action
- progress with criminal action
- estimate of resources required to conclude the investigation
- actions taken to prevent and detect similar incidents

## Responsibility for Investigation

All special investigations shall normally be led by internal audit. Special investigations shall not be undertaken by management, although management should co-operate with requests for assistance from internal audit.

Some special investigations may require the use of technical expertise which internal audit does not possess. In these circumstances, the project group may approve the appointment of external specialists to lead or contribute to the special investigation.

## Review of Fraud Response Plan

This plan will be reviewed for fitness of purpose whenever the Financial Regulations are reviewed. Any need for change will be reported to the Audit Committee for approval.

Last Updated 19 July Kevin Porter (Deputy Director)