

| | |
|------------------------|---|
| Policy title | Staff Financial Responsibilities |
| Version number | 26.0 |
| Effective from date | 1 st May 2026 |
| Policy statement | <p>The University expects all staff to uphold the highest standard in public life and has a zero-tolerance approach to fraud, corruption, bribery and criminal finance.</p> <p>The staff financial policy outlines the policies all staff must understand in order to ensure the University remains compliant with corporate law and regulations, including Bribery Act 2010, Criminal Finances Act 2017, Money Laundering and Terrorist Financing (Amendment) Regulations 2023, and Economic Crime and Corporate Transparency Act 2023. This covers:</p> <ul style="list-style-type: none"> • Conflicts of interest • Fraud • Bribery • Criminal finance • Gifts and hospitality • Allowable travel, subsistence, and expense claims |
| Applicable to | All staff and directors, including agency workers, consultants, sub-contractors and others working on behalf of the University, irrespective of their place of work, function, grade or standing who conduct business on behalf of the University, and regardless of source of funding. |
| Owner | Chief Financial Officer |
| Date EIA completed | |
| Approving Committee(s) | Executive Committee Audit and Risk Committee University Board |
| Date of approval | 16 th April 2026 |
| Review date | April 2027 |

1. Scope and purpose

The **scope** of this policy covers any financial activity, regardless of the source of funding, and for all subsidiaries, associates and joint ventures unless alternative regulations have been agreed by the University Board.

This policy is supported by additional policies covering:

| Policy | Applicable to |
|-------------------------------|---|
| General Financial Regulations | Staff with delegated financial authority |
| Procurement | Any staff involved in purchasing decisions |
| Income and credit control | All staff involved in securing income for the University |
| Budgetary control | All budget holders and their delegates |
| Treasury management | Staff involved in management of cash balances and investments |

The **purpose** of this policy is to provide an effective framework for internal financial control to ensure the University and associated companies are compliant with:

- Charity Commission requirements and the University's charitable aims articulated in its Articles of Association
- Expectations to safeguard public funds and
- Fraud Act 2006
- Bribery Act 2010
- Criminal Finances Act 2017
- Money Laundering and Terrorist Financing (Amendment) Regulations 2023
- Economic Crime and Corporate Transparency Act 2023

Ultimately these all protect the reputation of the University and ensure it continues to meet the ethical and business conduct standards it sets itself.

2. Roles and Responsibilities

| Role | Responsibility |
|--------------------------|---|
| University Board | <ul style="list-style-type: none"> • Approve financial regulations and schemes of delegated authority |
| Audit and Risk Committee | <ul style="list-style-type: none"> • Review financial regulations and recommend for approval • Prepare an annual report to the Board on the adequacy of governance, internal control, value for money, risk management and data assurance |
| Executive Committee | <ul style="list-style-type: none"> • Individually ensure their areas of responsibility are aware of and comply with financial regulations • Approve any transactions requiring higher level approval |
| Chief Financial Officer | <ul style="list-style-type: none"> • Design and efficient operation of the internal financial procedures and controls, including their review in the light of reported fraud • Providing material assistance in the investigation of fraud and suspected fraud. • Liaison with the external auditors about issues relating to fraud and fraud prevention • Nominated Money Laundering Reporting Officer |
| Internal audit | <ul style="list-style-type: none"> • Providing advice and assistance on control issues as necessary. • Reviewing systems for the control, prevention and detection of fraud. • Investigation of fraud at the request of the University of Suffolk |

| | |
|-----------------------------|--|
| Managers and budget holders | <ul style="list-style-type: none"> • Ensure all financial transactions are in line with financial regulations and policies • Ensure undue reliance on specific individuals is avoided and that more than one member of staff becomes proficient in a particular role • Undertake necessary supervisory procedures and checks • Ensure instructions and reference documents are up to date • Ensure staff are adequately trained for the role they perform • Ensure segregation of duties is not compromised during staff vacancies or absences |
| All staff | <ul style="list-style-type: none"> • Comply with financial regulations and policies • Conduct themselves at all times having regard to the very highest standards of conduct, probity and confidentiality • Bring to management's attention areas of weakness that could allow opportunities for fraud and corruption, and to suggest improvements • Seeking advice from the Finance & Planning Directorate in any unusual situation • Report any suspicions of fraud, corruption, money laundering and tax evasion |

3. Standards of Behaviour

3.1. Nolan principles and conflicts of interest

Staff must not use their authority or office for personal gain and are expected to adhere to Nolan Principles of Public Life when conducting business on behalf of the University of Suffolk. The principles are:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty, and
- Leadership

However, it is also important that staff not only do the right thing, but that we can retrospectively demonstrate that staff did the right thing. Aside from following University regulations, this is achieved by ensuring any conflict of interest is declared at the time it become relevant and is shown not to influence any final decision.

A conflict of interest arises during any business (discussion, negotiation or transaction) in which the individual, partner or other family members has a beneficial interest.

3.2. Declaration of interest

All Board members and staff are expected to complete a register of interests. This is requested annually but must also be updated whenever a qualifying interest arises.

As soon as they are aware, staff and Board members must declare any potential conflict of interest, and ensure no further decisions are made where the conflict could be seen to influence the outcome.

The declaration, potential benefit, and action taken to mitigate influence must be recorded.

Where potentially significant, the individual should ideally be removed from having any further role in the decision (e.g., not being on an interview panel where a family member is a candidate). However, this is not always necessary and simply noting the potential conflict may be sufficient once this is made aware to other decision makers.

The declaration however does not rule out making the decision in favour of the potential conflict if it can be objectively shown to be the best decision for the University irrespective of the conflict.

4. Hospitality, gifts and incentives

The advantages of networking and developing good working relationships with suppliers, customers and contractors are acknowledged. However, corporate hospitality (whether received or provided) must be transparent, auditable, and proportionate.

Any gift or hospitality offered or received could be regarded as an inducement to improper performance under the provisions of the Bribery Act and might result in the imprisonment of the individuals involved or an unlimited fine for the organisation.

Minor gifts given and received are regarded as token gestures that do not affect the normal performance of an individual's duties. This may include gifts given at Christmas or welcome gifts at a conference. In recognition of this, the University of Suffolk acknowledges that gifts not exceeding £25 in value would not automatically be refused, unless an inducement is intended or suspected.

Where any company is currently or imminently bidding to undertake work for the University, any gifts or hospitality must be refused, whatever the value.

Any gifts or hospitality over £25 in value must be declared, and you should confirm with a member of Executive before accepting a gift or hospitality over £50.

Similarly, the provision of hospitality is allowable provided it is reasonable and necessary for the University's business, and includes tips at a level customary for the country (10%-12.5% in the UK).

In this context alcohol or gratuities are not considered reasonable unless there is a business justification and must be agreed with a member of Executive beforehand.

HMRC set a maximum ratio of two University employees to every guest and spend over £50 a head will be subject to additional scrutiny.

The purchase of celebratory or leaving cards and gifts for staff are not an allowable business expense and do not qualify as an acceptable gift under this policy.

5. Expenses

Expense claims are only expected for:

- Mileage, parking and taxis
- Subsistence

All travel and hotel accommodation (including dinner and breakfast where appropriate), hire vehicles and equipment purchases should be booked using University approved channels - currently Key Travel, hire vehicles, Amazon Business or a procurement card.

First or business class travel is not approved unless by prior agreement with the Executive line manager and on the basis of specific extenuating circumstances.

Any claims for other expenses must be accompanied by a receipt with justification as to why approved University processes were not followed. Expense claims may be refused where it is believed the intent was to bypass financial controls and limits.

All claims must be submitted within three months of the transaction date, or within two weeks of the end of the academic year (31 July), whichever is the sooner.

5.1. Mileage, parking and taxis

Value for money must be considered when choosing a travel method, but this would typically include public transport, standard class rail, economy class air, hire/private car but will depend on the destination and number of people travelling.

Claims for mileage will be paid at approved HMRC rates – see appendix 1

Claims will be paid on the following basis:

- Travel to a temporary place of work only
- From the place the journey started (there is no choice of home or workplace)
- Does not include travel from home to a permanent place of work
- Normal commuting distance must be deducted from the claim

Temporary and permanent places of work are as per HMRC's definitions in appendix 2.

Car sharing is encouraged, and additional mileage rates are paid for passengers.

By submitting an expense claim staff are confirming compliance with the University's *Driving for Work Policy*.

Claims for all other travel expenses will only be paid on submission of a receipt:

- Parking (usual UoS parking charges do not need to be deducted)
- Taxi fares – with justification for use
- Other public transport (e.g., tube fare) – again justification for use required as travel should be booked through official University channels.

Claims for parking penalty notices or other costs as a result of failure to comply with the law or parking regulations are not reclaimable as an expense.

5.2. Subsistence

Subsistence payments are made to compensate the individual for the additional cost of providing food while away from home.

Where an overnight stay is required, hotel bookings should be made on a bed, breakfast and evening meal basis. The cost should be included in the booking and no subsistence claim should be made.

Where subsistence is being claimed, if this is within HMRC limits then this can be on the basis of qualifying travel alone and no receipts are required to be submitted with the claim – see appendix 1.

For all other subsistence claims a full receipt must be submitted as evidence. Costs should be kept as close as possible to HMRC limits, whilst acknowledging that the costs of meals

will vary by location, especially for overseas travel. Alcohol, as a subsistence claim, is not permitted.

5.3. Combined business and personal travel

Combined travel (for example extending a trip to an overseas conference to include a personal holiday) is allowable on the following basis:

- The business travel is independently justified and approved in advance
- Any additional costs of extending the travel and covered in full by the traveller, including any companions. This must be the most cost-effective travel purely for business (and the travel dates and airports purely for business), against the revised cost for the whole trip.
- The personal part of the trip does not exceed the business part, unless agreed by and Executive line manager
- Time taken for personal time will be considered holiday and must include time for any mixed days (personal/business) and travel time.
- University insurance only applies to business travel and personal travel insurance must be arranged.

6. Fraud, corruption and criminal finance

Fraud is defined in the Fraud Act 2006 as the intention to obtain a gain for oneself or for another, or to cause or expose another to the risk of a loss by:

- Dishonestly making an untrue or misleading representation; or
- Dishonestly failing to disclose information which one is legally bound to disclose; or
- Dishonestly abusing a position of trust, in which they are expected to safeguard, or not to act against, the financial interests of others.

All cases of suspected fraud, or attempted fraud, will be thoroughly and promptly investigated.

Corruption is the giving or obtaining of an advantage through means which are inconsistent with duties or obligations to the University of Suffolk.

The Economic Crime and Corporate Transparency Act 2023 introduced the 'Failure to Prevent Fraud' offence. This introduced a corporate liability for failing to prevent fraud committed by any 'associated person', namely employees, agents, subsidiaries, or any person who otherwise performs services on behalf of the University.

Under the Bribery Act 2010:

- Any offered bribe, unorthodox or unauthorised payment or inducement must be refused, and be done in a manner that is not open to misunderstanding or gives rise to false expectation
- No offer or making of a bribe, unorthodox or unauthorised payment or inducement of any kind to anyone in any capacity must be made by University staff or agents, with an additional specific offence for foreign public officials

To comply with Money Laundering Regulations the University does not accept cash for payment (other than for small donations under £100) and will only make refunds to the account the payment originated from. Staff must not agree to any exceptions to this policy.

The Criminal Finance Act 2017 introduced the corporate offence of failure to prevent the facilitation of tax evasion. As well as the individual now being subject to criminal proceeding in the case of facilitating tax evasion, the University is now also liable for failing to prevent the facilitation.

Any mis-description or routing of a financial transaction that results in incorrect tax payment counts as tax evasion. Any person that agrees to the mis-description or routing is facilitating tax evasion and therefore liable to the provisions in the Act.

Staff can ensure they remain compliant by:

- Complying with financial regulations and policies
- Always conducting themselves having regard to the very highest standards of conduct, probity and confidentiality
- Bringing to management's attention areas of weakness that could allow opportunities for fraud and corruption, and to suggest improvements
- Seeking advice from the Finance & Planning Directorate in any unusual situation
- Reporting any suspicions of fraud, corruption, and tax evasion

7. Reporting suspicions of fraud, corruption, or tax evasion

If anyone suspects that improper, fraudulent or corrupt behaviour has occurred the following action should be taken:

- Make an immediate note of concerns, including relevant details of events, conversations, dates, times and names of those involved
- Raise concerns with their line manager, or if this is not appropriate, report their concerns in accordance with the University of Suffolk's Whistleblowing Policy.

8. Consequences

Any University of Suffolk employee against whom evidence of fraud, corruption or failing to declare an interest is found, will be subject to the University of Suffolk's disciplinary procedures which may result in dismissal. In cases of fraud, bribery and criminal finance the University will normally involve the police and may also institute civil proceeding to recover any losses.

The penalties that can be imposed under the Bribery Act 2010 are severe, including a maximum sentence of 10 years for individuals and an unlimited fine for organisations. The Act has a very broad geographical reach, including the international activities of organisations and encompasses agents or associates acting on the organisations' behalf.

Appendix 1 - Authorised Travel and Subsistence Rates

The below rates are based on the HMRC approved allowances at the time of writing and may change. Please refer to the [HMRC website](#) for up-to-date rates.

Mileage Rates

| Class of Vehicle | Rate per mile |
|---|--|
| Car or Van (all engine sizes) | 45p per mile for first 10,000 business miles per tax year 25p per mile thereafter |
| Electric Vehicle | See HMRC website for current rate |
| Motorcycle or registered and taxed electric bikes | 24p per mile |
| Bicycle and electrically assisted pedal bike | 20p per mile |
| Passenger (Car or Van, or Electric Vehicle only – up to 3 passengers) | 5p per mile per passenger |

Subsistence maximum amounts

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim05231>

In line with HMRC guidance the following rate will be applied with no PAYE or NI deductions. The time taken is from the workplace if departure is from that location or home if traveling directly.

- £0 for travel less than 5 hours (unless journey starts before 6am in which case £5 breakfast rate can be claimed)
- £5 for qualifying travel of 5 hours or more (1 meal)
- £10 for qualifying travel of 10 hours or more (2 meals)
- £15 Late evening meal rate whilst travelling (where employee must work later than usual and finishes work after 8pm)
- The maximum that can be claimed therefore is £25 (£10 for 2 meals plus £15 late evening meal)

Appendix 2

Permanent and Temporary Workplaces

HM Revenue and Customs terminology and definitions have been used:

Permanent place of work – this is a place at which an employee attends regularly for the performance of duties of university employment. Regular attendance is frequent, follows a pattern or is the place the employee usually attends for the majority of time for which they are likely to hold the employment. The proportion of an employee's time spent working at a particular workplace is a factor in determining whether it is a permanent workplace.

Attendance of only one or two days a week may establish a permanent workplace if done on a regular basis and if the visits are for a continuing purpose (e.g. lecturing on a course – but see below the other factors that are taken into account).

Temporary place of work – this is a place to which an employee goes to perform a task of limited duration or for a temporary purpose. Any period of continuous work that lasts, or is likely to last, more than 24 months is a permanent workplace. Continuous work is a period throughout which the duties of the employment are performed to a significant extent at that place, and this is taken to be the case if the employee spends 40% or more of their working time at that place.

It is possible to have more than one permanent workplace during the same period and in the same employment. The sorts of things that will point to a workplace being a second permanent workplace are:

- The employee regularly performs a significant part of their duties there.
- People would expect to be able to contact the employee at the second location.
- The employee has a desk, office or support services at the second location.

If the employee regularly spends 40% of their time at the second location it would be likely that the second location was a permanent workplace.

The situation of having two permanent workplaces will be comparatively rare because where the purpose of each visit to the second workplace is temporary or each visit is self-contained, the second workplace is still regarded as temporary even if visits are regular and frequent.