



King's Business School
Anti-fraud, corruption and anti-bribery Policy

1. INTRODUCTION

At King's Business School (KBS), we are fully committed to conducting all aspects of our operations with honesty, integrity, and transparency. We uphold a zero-tolerance approach to bribery, fraud, corruption, and any form of unethical or unlawful behaviour, whether internal or external to our organisation.

This policy sets out KBS's expectations, responsibilities, and procedures regarding the prevention, identification, and reporting of bribery, fraud, and corruption. It applies to all staff, faculty members, contractors, consultants, visiting academics, external partners, and any individual acting on behalf of the institution.

KBS recognises that such misconduct can have serious reputational, financial, and legal consequences—not only for the institution but also for our UK University partner. We are therefore committed to maintaining high standards, fostering a culture of accountability, transparency and ensuring that robust systems are in place to deter and address any potential breaches.

This policy has been developed in alignment with the UK Bribery Act of 2010, the UK Fraud Act of 2006 and legislation in the United Arab Emirates, Federal Law No. 42 of 2023 concerning Anti-Commercial Fraud. It aims to ensure that all KBS activities, academic, administrative, or commercial, are conducted in compliance with both legal requirements and our institutional values.

All KBS employees are expected to read, understand, and adhere to this policy as part of their professional responsibilities. Failure to do so may result in disciplinary or legal action.

2. DEFINITIONS

2.1 What Constitutes Bribery?

Bribery involves offering, giving, receiving, or soliciting any item of value, whether financial or otherwise, with the intent of influencing the actions of someone in a position of trust. This includes situations where an individual is expected to act impartially, honestly, or in accordance with a duty of good faith.

Bribes are not limited to money. They may also include gifts, hospitality, travel expenses, services, or other benefits that could be seen as an attempt to gain an undue advantage. Even if no direct loss occurs, or the individual offering the bribe does not benefit personally, the act remains improper if it compromises objectivity or fairness.

2.2 Understanding Fraud

Fraud refers to the intentional use of deceit to gain a financial or personal advantage, or to cause financial loss to another party. It may involve manipulation, misrepresentation, or the concealment of truth to secure an unlawful gain.

2.3 Computer-Related Fraud

Computer fraud involves the misuse of information technology systems to alter, manipulate, or destroy data, or to otherwise facilitate dishonest acts. This includes unauthorised access, falsification of electronic records, or using institutional systems in a way that enables or conceals fraudulent activity. The misuse of institutional time, software, or intellectual property may also fall under this category when done with deceptive intent.

2.4 Broader Forms of Misconduct

Bribery and fraud are often linked to other forms of criminal or unethical conduct, including but not limited to:

- Collusion
- Forgery
- Embezzlement
- Misappropriation of funds
- Theft of services or resources
- Extortion
- Falsifying documents or accounts
- Supplying or creating materials intended for fraudulent use
- Conspiracy to defraud

- Concealment of relevant information
- Abuse of institutional systems or positions for personal benefit

2.5 What Is Corruption?

Corruption is the abuse of entrusted power for private gain. It encompasses a broad range of unethical behaviours, including bribery, embezzlement, nepotism, collusion, and favouritism. Corruption may occur in both public and private sectors and can distort decision-making, undermine accountability, and erode public trust.

Examples of corrupt behaviour include:

- Granting contracts or privileges in exchange for personal favours
- Appointing friends or relatives to positions without merit
- Diverting organisational resources for personal benefit
- Manipulating assessment or admissions outcomes for external rewards

At KBS, we maintain a zero-tolerance stance toward any form of corruption. Staff, learners, and third parties are expected to report suspected instances immediately through appropriate internal channels.

2.6 Relevant Legislation

KBS adheres to all applicable UK and UAE legislation in relation to financial integrity and professional conduct. These include, but are not limited to:

- The Bribery Act 2010
- The Fraud Act 2006
- The Theft Acts 1968 and 1978
- The Proceeds of Crime Act 2002
- The Computer Misuse Act 1990
- Applicable common law offences
- Federal Law No. 42 of 2023 concerning Anti-Commercial Fraud
- Federal No. 34 relating to Cyber Security and Cyber Fraud

3. STAFF GUIDANCE AND INSTITUTIONAL MEASURES

If a staff member has any doubts about whether a situation might involve bribery, fraud, or other unethical behaviour, they are encouraged to seek immediate clarification. Concerns should be discussed, in confidence, with their line manager or a designated member of the

Senior Management Team. KBS maintains an open-door culture and recognises that early reporting and or whistleblowing is key to prevention.

3.1 Staff Responsibility

Every member of staff has a personal responsibility to help prevent and detect dishonest practices. This includes:

- Remaining alert to potential risks
- Acting with integrity in all professional interactions
- Reporting any concerns promptly and responsibly

Suspicious about misconduct, whether involving colleagues, students, or third parties—should be reported to a line manager or through KBS’s confidential reporting channel. Reports can be made without fear of retaliation.

3.2 Working with Third Parties – Basic Due Diligence

While KBS does not engage in complex international supply chains, we occasionally collaborate with external service providers, consultants, speakers, or academic partners. In such cases, a basic level of due diligence is undertaken before entering into any agreement. This may include:

- Confirming the legitimacy and reputation of the third party
- Ensuring the individual or organisation is not subject to prior sanctions or legal investigations
- Checking that they have acknowledged and agreed to abide by KBS’s ethical standards and relevant laws
- Including termination clauses in contracts in the event of proven misconduct

KBS avoids partnerships with individuals or institutions or territories which are deemed to be high-risk.

3.3 Training and Awareness

All staff are made aware of their ethical obligations during their induction. KBS also provides periodic updates on topics related to:

- Academic integrity
- Financial transparency
- Preventing undue influence or bias in decision-making

- Recognising conflicts of interest
- Financial misconduct

Staff in leadership, finance, procurement, admissions, and assessment roles may receive additional guidance, particularly where their responsibilities involve access to sensitive data, student records, or resource allocation.

3.4 Reporting Concerns

KBS is committed to creating a safe and transparent working environment. If a member of staff, student, or partner has concerns about potential misconduct, they are encouraged to report it through one of the following channels:

- Their direct line manager
- The Head of Quality and Compliance
- A member of the Senior Management Team
- The confidential reporting email: arun@kingsedu.ac

Reports can be made anonymously and will be handled sensitively. We take all concerns seriously and aim to resolve them in a timely and proportionate manner.

3.5 Investigations and Consequences

All reports of alleged bribery, fraud, or corruption will be reviewed by the appropriate senior staff. Where necessary, KBS may initiate an internal fact-finding review, refer the matter to external authorities, or seek legal advice.

Breaches of this policy may result in disciplinary action, up to and including termination of employment or contract, and—where applicable—criminal referral.

3.6 Non-Retaliation Commitment

KBS guarantees that no individual will suffer retaliation or negative consequences for reporting a concern in good faith. KBS operates a culture of transparency and accountability and encourages our staff and the KBS community to adhere to our own and our partners' policies on disclosure.