the resilience to fraud of the UK higher education sector

research into how well higher education institutions protect themselves against fraud

jim gee, mark button and ian r cook

2011 REPORT
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This Report considers how well the UK Higher Education Sector protects itself against fraud. It is the most comprehensive report of its type ever undertaken.

Fraud is a problem which undermines the stability and financial health of organisations across the economy. It is not a victimless crime, but one which piles additional costs on us as consumers. It denies us the quality of higher education which we pay for as taxpayers, undermines our job security as employees, reduces the value of companies for us as shareholders, and even denies the beneficiaries of charities the full benefit of the donations which we make.

Fraud can be hugely damaging to any organisation, but especially so in Higher Education (HE). Fraud in the HE sector has a long term negative impact on the quality of education and thus on the life chances of students.

Across the UK economy as a whole, the Government’s National Fraud Authority estimates that £38.4billion is lost. This reflects a change over the last decade or so, where it has become possible to measure the financial cost of fraud in a statistically valid and highly accurate manner.

The Report is published at a time when it is generally recognised that the quality of higher education is key to the competitiveness of the UK economy, and especially so in a globalised world, with emerging countries rapidly improving their own educational provision.

When PKF and the Centre for Counter Fraud Studies at University of Portsmouth considered the extent of fraud resilience in the UK they surveyed 367 organisations from all sectors of the UK economy. This included many higher education institutions, each of whom responded to 29 questions based on the latest professional standards in this area. By focussing in on these institutions, this Report provides an unprecedented insight into the strength of arrangements to protect them against fraud.

THE RESILIENCE TO FRAUD OF THE UK HIGHER EDUCATION SECTOR - 2011 REPORT

Jim Gee
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and
Chair of the Centre for Counter Fraud Services, University of Portsmouth
executive summary
1 // executive summary

1.1 This report is the most extensive report yet undertaken into the resilience to fraud of UK Higher Education Institutions (HEI).

1.2 It is based upon returns from 28 HEIs which represents 21 percent of the Universities UK members.

1.3 Each organisation answered 29 questions about the effectiveness of their arrangements to counter fraud. These questions covered every aspect of the work:

• Adopting the right strategy
• Accurately identifying the risks and costs
• Creating and maintaining a strong structure
• Taking action to tackle the problem
• Defining success and delivering results

1.4 The Report’s key findings show that, overall, HEIs scored on average 28.9 points. This compares to 44.1 for NHS bodies, 38.1 for local authorities, 36.7 for central government departments, agencies and non-departmental public bodies, 30.6 for the private sector, and 24.2 for the voluntary sector.

1.6 In which areas did the HEI sector perform poorly?

• Estimating the financial cost of fraud.
• Using fraud loss estimates to make judgements about how much to invest in countering fraud.
• The significant number of HEIs where counter fraud staff are stated not to have received professional training.
• The significant number where counter fraud staff they do not receive refresher training.
• Proprietary checks for new staff beyond simple references.
• Having a clear programme of work to develop an anti-fraud culture.
• Evaluating efforts to create a real anti-fraud culture.
• Having a formal or informal policy setting out how it will detect fraud.
• The significant number who do not deploy analytical intelligence techniques to detect potential fraud.
• Having a clear policy on the recovery of losses incurred to fraud and corruption.
• Regularly reviewing the effectiveness of counter fraud work against agreed performance indicators.

1.5 In which areas did the HEI sector perform well?

• Where frauds have occurred identifying policy and systems weaknesses as a consequence
• Systems in place to enable suspected cases of fraud and corruption to be reported
• Conducting investigations according to clear guidance
• Having a clear policy on the application of sanctions where fraud and corruption is proved present
• Considering the use of all possible sanctions: disciplinary/regulatory, civil and criminal
background
2 // background

2.1 In 2009 the Centre for Counter Fraud Studies (CCFS) published its first report: The Resilience to Fraud of UK Plc. This highlighted inherent weaknesses in the strategies and structures in place in the public and private sector to counter fraud. The report was the first of its type and was based upon the latest professional standards for counter fraud work. The authors were able to assess the extent to which these standards were met from a prior survey of many organisations in the public and private sectors. The 2009 research had not been designed to fully encompass all of the relevant professional standards, so only a partial assessment was possible. It also did not cover the voluntary sector.

2.2 In 2010 the CCFS and PKF, the top ten accountancy and business services firm, decided to conduct a bespoke survey of the public, private and voluntary sectors fully reflecting relevant standards. The survey included 29 questions which assess the extent to which respondents meet all the standards relevant to effective resilience against fraud.

2.3 The overall results represent the most accurate assessment which has ever been undertaken of how well UK Plc is developing strategies and structures to counter fraud and were published in ‘The Resilience to fraud of UK Plc’ in February 2011. They depict the relative effectiveness of different types of organisations – the first landscape of counter fraud work in the UK. Comparatively the public sector was found to have more fraud resilience than the private and charity sectors.

2.4 This general report was followed by two further reports looking at the sub-data. These covered The Resilience to Fraud of the UK Charity Sector and The Resilience to Fraud of the UK Public Sector. In the latter the Higher Education Institutions (HEI) were highlighted as the worst performing in the public sector of the sub-groups where there was enough data for meaningful analysis. The other sub-sectors were: NHS Trusts, Local Authorities and Central Government Departments/Agencies and Quangos. This Report focuses in on the HEIs alone.

2.5 To conduct the research, invitations to participate were sent out which directed respondents to the survey website ‘Survey Monkey’, to fill in a questionnaire online. Additionally some sectors were targeted with paper questionnaires to complete.
3 //

the nature of the data
3 // the nature of the data

3.1 The researchers received 28 usable questionnaires from HEIs. Universities UK has 133 members who are universities and some colleges of higher education (which had also been the source of target HEIs). This means the survey covers 21 percent of institutions. Those responding ranged from elite Russell Group universities, post 1992 former Polytechnics and specialist higher education colleges.

3.2 Those responding are necessarily self-selecting. It is likely that they represent those bodies who are more interested in this area of work and, consequently, who may also have better arrangements in place than is the case generally. Thus this Report probably presents a more optimistic picture of what is happening than is actually the reality. This should be remembered where the answers to particular questions reveal that professional standards are substantially not being met.

3.3 The Report assesses the answers given to 29 questions. In respect of each one, a graph and then a brief analysis of the response is set out. At the end of the question by question analysis an overall assessment has been undertaken. An approach is used where each of the 29 answers has been weighted. The allocation of points has been determined on the basis of the relative importance of each aspect of counter fraud work.
detailed analysis
4 // detailed analysis

4.1 This section of the Report looks at each aspect of resilience to fraud and the nature of the response from the public sector bodies which were surveyed. It looks at the answers to the 29 questions in the survey, broken down into five key areas:

- Adopting the right strategy
- Accurately identifying the risks and costs
- Creating and maintaining a strong structure
- Taking action to tackle the problem
- Defining success and delivering results

4.2 It then looks at the overall picture and considers what this means.

Adopting the right strategy

4.3 Question 1 - Does the organisation have a written counter fraud and corruption strategy?

4.4 The starting point for any sound attempt to minimise the risk of fraud is to have a strategy to counter it. Most of the respondents did well on this.

4.5 Question 2 - Does the strategy have a clear objective of better outcomes (i.e. reduced losses to fraud) and not just activity (i.e. the number of investigations, prosecutions, etc.)

4.6 Having clear intended outcomes and not just seeking to generate activity is very important. Mere activity represents a cost which an organisation has to bear, while activity directed to achieve beneficial outcomes (for example, a reduction in fraud losses and the consequent financial benefits) can represent an investment in a much greater return. The scores for HEIs were not good with just over half having such goals.
4 // detailed analysis

4.7 Question 3 - Has the strategy been directly agreed by those with executive authority for the organisation?

4.8 It is very important for senior Directors with executive authority to have bought into the strategy and to understand the real difference that effective counter fraud work can make. In HEIs 75 percent had had such approval, with 25 percent who had not.

Accurately identifying the risks and costs

4.9 Question 4 - Are fraud and corruption risks included in the organisation’s Risk Register (or equivalent)?

4.10 It is important that organisations understand the financial and reputational risk that fraud and corruption represent; that they record this systematically and thus can consider how to mitigate such risks. It is worrying that 50% of the respondent HEIs did not include fraud risks in their risk register.
4 // detailed analysis

4.11 Question 5 - Does the organisation seek to estimate the total economic cost of fraud to it?

- 92.86% YES
- 7.14% NO

4.12 It is very worrying that less than 10% of the responding HEIs accurately estimate the cost of fraud. This is important in developing a proportionate, properly resourced strategy to counter it. There is therefore much more scope for HEIs to improve in this area. After all, if you do not know the nature and scale of the problem, how can you implement the right solution?

4.13 Question 6 - Does the organisation use estimates of losses to make informed judgements about levels of budgetary investment in its work countering fraud and corruption?

- 89.29% YES
- 10.71% NO

4.14 It is also very worrying that around 90% of the responding HEIs did not use information about the cost of fraud to assess what they should spend on countering it. This implies that the driver to do something to counter fraud is currently reputational, and regulatory rather than financial, considering the financial benefits to be derived in this area.

4.15 These are areas where progress is urgently needed, as recent statements from Rt Hon Francis Maude MP, the Cabinet Office Minister responsible for fraud, and Eric Pickles, the Secretary of State for Communities and Local Government, have made clear.
Creating and maintaining a strong structure

4.16  Question 7 - Do those tasked with countering fraud and corruption have any special authority to pursue their remit effectively?

Fråud is a difficult issue and can sometimes involve those in positions of relative power within organisations. This means that, to effectively counter it, it can be important to have a degree of special authority. HEIs responded well on this question with almost 90 percent having such authority in the staff with such responsibilities.

4.17  Question 8 - Are reports about work to counter fraud and corruption discussed at Board level?

Board-level discussions about fraud can be an indicator of how seriously an organisation takes this problem. However, the fact over 40 percent of those responding did not do this is worrying.
4 // detailed analysis

4.20 Question 9 - Have all those working to counter fraud and corruption received the specialist professional training and accreditation for their role?

4.21 This question secured another worrying finding with almost two thirds answering they had received no specialist training. There are a wide variety of professional training courses available to enhance the professionalism of counter fraud staff. In the authors view, the most widely recognised is the Accredited Counter Fraud Specialist (ACFS) qualification, with over 13,000 people who have successfully gained it. It is comprehensive, properly assessed and tested and linked to subsequent Diploma, Degree and Masters qualifications. Professional training provides greater assurance about the quality of the work undertaken and there is clearly still some work to be done in this respect.

4.22 Question 10 - Do those working in counter fraud and corruption regularly update and refresh their skills?

4.23 Again, this question elicited a poor response from the HEIs responding. With just over half not ensuring that their counter fraud staff regularly refresh their skills.
4 // detailed analysis

4.24 Question 11 - Are checks undertaken on the propriety of new staff (beyond simply reference checks)?

4.25 It is important to screen prospective staff, to ensure that they meet high standards of propriety and that those with a history of dishonesty or deception are not employed in positions where this would make them a risk. There are now professional standards for the ‘propriety checks’ process. The action taken includes assessing CVs for accuracy, checking references, and undertaking various financial and legal checks. Responses to this question showed that over half did not undertake such checks.

4.26 Question 12 - Are there formal and informal relationships in place with relevant external agencies or organisations (e.g. the police, specialist legal firms who advise on civil litigation?)

4.27 In terms of formal links 53.6 percent had formal links with relevant external bodies, compared to 78.6 percent having informal relationships.
4 // detailed analysis

Taking action to tackle the problem

4.28 **Question 13 - Does the organisation have a clear programme of work attempting to create a real antifraud and corruption culture?**

- **100%**
- **80%**
- **60%**
- **40%**
- **20%**
- **0%**

85.71% said YES, while 14.29% said NO.

4.29 Nearly two thirds of HEI respondents did not have a clear programme in place to develop an anti-fraud culture.

4.30 **Question 14 - Has the organisation made clear that it has a zero tolerance approach to fraud and corruption?**

- **100%**
- **80%**
- **60%**
- **40%**
- **20%**
- **0%**

85.71% said YES, while 14.29% said NO.

4.31 Nearly 90% of HEI respondents claimed to have a ‘zero tolerance’ approach to fraud and corruption. Making it clear that fraud is not tolerated is important, as long as this does not accompany a view that fraud can be reduced to ‘zero’ or become a meaningless slogan. Given the nature of the problem, it is unrealistic to expect to reduce it to ‘zero’ – it can, however, be reduced to an absolute minimum (at present found to be just under 1%).
4.32 Question 15 - Are there arrangements in place to evaluate the extent to which a real anti-fraud and corruption culture exists or is developing throughout the organisation?

- **92.86%** Yes
- **7.14%** No

4.33 Over 90 percent of respondents did not evaluate the extent to which a real anti-fraud and corruption culture existed. If work is undertaken then it is just common sense to see if it is having the desired effect.

4.34 Question 16 - Does the organisation attempt to create a strong deterrent effect?

- **85.19%** Yes
- **14.81%** No

4.35 If fraud can be deterred then it does not need to be detected or investigated. Nearly 90 percent of responding HEIs stated that they undertook work to create a strong deterrent effect. However, underlying data derived from Question 17 (not fully analysed in this Report) concerning what is done to achieve this goal casts some doubt on these figures.
4 // detailed analysis

4.36 **Question 18** - Does the organisation seek to design fraud and corruption out of new policies and systems and to revise existing ones to remove apparent weaknesses?

![Bar chart showing 78.6% YES, 21.4% NO for Question 18.]

4.37 Another aspect of pre-empting fraud is work to design weaknesses out of processes and systems which might otherwise have allowed fraud to take place. Over three-quarters of respondents stated overwhelmingly that they did undertake such work.

4.38 **Question 19** - Where an investigation into fraud takes place do reports cover identified policy and systems weaknesses?

![Bar chart showing 92.86% YES, 7.14% NO for Question 19.]

4.39 Learning from failure is an important element of any strategy. Formally building this into fraud investigations is therefore essential. Over 90 percent of respondents indicated that they undertook such work. A more in depth question will be asked for next year’s survey to find out more about how such work takes place.
4 // detailed analysis

4.40 Question 20 - Does the organisation have a formal or informal policy setting out how it tries to detect possible fraud?

4.41 This approach helps to shorten the length of time that a fraud continues and to reduce the related losses. 40 percent of respondents stated they did not undertake this.

4.42 Question 21 - Are analytical intelligence techniques used to examine data and identify potential fraud and corruption?

4.43 Just over two thirds of respondents did not use analytical intelligence techniques to examine data and identify potential fraud.
4.44 Question 22 - Are there arrangements in place to ensure that suspected cases of fraud or corruption are reported promptly to the appropriate person for further investigation?

All respondents stated they had such arrangements in place.

4.45 Once a fraud is discovered it is vital it is quickly investigated. All respondents stated they had such arrangements in place.

4.46 Question 23 - Is the organisation’s investigation work carried out in accordance with clear guidance?

96.43% of respondents had such guidance in place.

4.47 Once reported, then a prompt investigation conforming to professional standards and legal requirements should proceed. Investigating fraud can be complex and it is necessary to comply with various legal requirements. Some risks are posed which can lead to the potential failure of the investigation. Having clear guidance in place on how an investigation should be undertaken is essential. Almost 100 percent of respondents had such guidance in place.
4.48 Question 24 - Do those undertaking investigations have the necessary powers, both in law, where necessary, and within the organisation?

Investigating potential fraud is a difficult job and it is important to have the necessary powers to be effective. Over 80% of respondent organisations stated that those undertaking investigations did have the necessary powers.

4.49 Question 25 - Does the organisation have a clear and consistent policy on the application of sanctions where fraud or corruption is proven to be present?

Applying proportionate sanctions consistently and effectively to those who are found to have undertaken fraud, is another important element of a resilient approach. Around 90% of respondent organisations indicated that they had such a policy in place.
Question 26 - Are all possible sanctions – disciplinary/regulatory, civil and criminal – considered?

96.43% YES, 3.57% NO

96 percent of respondent organisations answered Yes to this question. However, if we had asked ‘regularly used’ rather than ‘considered’ we suspect the results may have been very different. It is very easy to ‘consider’ applying sanctions, but actually seeking to do so is a different matter.

Question 27 - Does the organisation have a clear policy on the recovery of losses incurred to fraud and corruption?

75% YES, 25% NO

In addition to applying sanctions, recovering losses is also very important. After all, the most pernicious aspect of fraud is that it diverts resources from where they are intended. In the respondent organisations nearly 30 percent respondents did not have such a basic policy in place.
4 // detailed analysis

4.56 Question 28 - Does the organisation use the criminal and civil law to the full in recovering losses?

4.57 The criminal law concerning fraud is primarily intended to be used to punish individual fraudsters while the civil law is used to recover losses. Almost 30 percent of respondents answered No. The authors of this Report believe that this reflects an unwillingness to use civil litigation to recover losses. Further research will be conducted in this area. It may well be that views of the complexity and cost of civil litigation not longer reflect the developing reality, where such litigation can be undertaken on a low risk, low cost basis.

4.58 Question 29 - Does the organisation regularly review the effectiveness of its counter fraud work against agreed performance indicators?

4.59 Reviewing and measuring the effectiveness of counter fraud work is essential. Properly undertaken, counter fraud work can represent an investment in a much greater financial return; undertaken poorly, it will just be another cost. Therefore developing performance indicators and considering if they have been met is important. These were largely absent amongst HEI providers with over 90 percent stating they did not have these. Put simply, there may well be a significant number of organisations who are not getting the best value that they can from the counter fraud work that they are undertaking.
5 // overall analysis
5 // overall analysis

5.1 The answers to the questions which have been reviewed above were weighted by the authors of this Report to allow comparisons. This was done by applying professional judgement derived from many years specialist experience of both undertaking and studying such work.

5.2 The process is inevitably, to some extent, subjective but the alternative of not weighting answers is worse and would have ignored the different relative importance of individual aspects of work to counter fraud. The weightings are listed in Appendix 1.

- HEIs average score was 28.9 points.

This compares to:

- NHS bodies had a good average score of 44.4
- Local authorities had an average score of 38.1
- Central government department, agencies and non-departmental public bodies had an average score of 36.7
- The public sector had an average score of 34.4
- The private sector had an average score of 30.6
- The voluntary sector had an average score of 24.2

In which areas did the HEI sector perform well?

5.3 HEIs performed well in the following areas:

- Where frauds have occurred identifying policy and systems weaknesses as a consequence.
- Systems in place to enable suspected cases of fraud and corruption to be reported.
- Conducting investigations according to clear guidance.
- Having a clear policy on the application of sanctions where fraud and corruption is proved present.
- Considering the use of all possible sanctions: disciplinary/regulatory, civil and criminal.

In which areas did the HEI sector perform poorly?

5.4 HEIs performed badly in the following areas:

- Estimating the financial cost of fraud.
- Using fraud loss estimates to make judgements about how much to invest in countering fraud.
- The significant number of HEIs where counter fraud staff are stated not to have received professional training.
- The significant number where counter fraud staff they do not receive refresher training.
- Proprietary checks for new staff beyond simple references.
- Having a clear programme of work to develop an anti-fraud culture.
- Evaluating efforts to create a real anti-fraud culture.
- Having a formal or informal policy setting out how it will detect fraud.
- The significant number who do not deploy analytical intelligence techniques to detect potential fraud.
- Having a clear policy on the recovery of losses incurred to fraud and corruption.
- Regularly reviewing the effectiveness of counter fraud work against agreed performance indicators.
conclusion
6 // conclusion

6.1 This Report provides new information which was not previously available about where HEIs are well or badly protected against fraud. No individual organisations are identified but the analysis does provide a ‘map’ for HEIs to develop a strategy.

6.2 It shows that there is still much progress to be made as we seek to make the UK’s HEIs properly protected against fraud and able to devote the greatest possible proportion of their resources to provide the quality of education which taxpayers and students pay for and deserve.

6.3 Further research should also be conducted by the Higher Education Funding Council for England (HEFCE) to assess if the picture of resilience in this report is reflected across all HEIs. HEFCE should also use its position of influence to further encourage HEIs to develop more effective strategies for combating fraud.
### Appendix 1 // Weightings

The following weightings were applied, as described above:

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Fraud is a problem which undermines the stability and financial health of organisations from across the economy. It is not a victimless crime, but one which piles additional costs on us as consumers, denies us the quality of public services which we pay for as taxpayers, undermines our job security as employees, reduces the value of companies for us as shareholders and, even denies the beneficiaries of charities the full benefit of the donations which we make.

Global research shows that fraud costs organisations an average of 4.6% of expenditure but also that this figure varies considerably according to how resilient to fraud they are.

PKF (UK) LLP and the Centre for Counter Fraud Studies (CCFS) at University of Portsmouth have jointly undertaken the most extensive and most comprehensive research yet in this area and now have Europe's largest fraud resilience database with information from public, private and voluntary sector organisations.

PKF and the CCFS represent a unique combination of specialist hands on experience and academic knowledge and rigour. Together we can offer a confidential Fraud Resilience Check service which can benchmark client organisations against both best practice and their peers. This is a low cost service which reviews counter fraud arrangements against 29 measures of resilience derived from the best professional standards.

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- the extent to which organisations maintain a counter fraud structure which can implement this strategy successfully;
- the extent to which the structure efficiently undertakes a range of pre-emptive and reactive action; and
- the extent to which results are properly measured, identified and delivered.

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Jim Gee is Director of Counter Fraud Services at PKF (UK) LLP, the top ten accountancy and business services firm and Chair of the Centre for Counter Fraud Studies at University of Portsmouth.

During more than 25 years as a counter fraud specialist, he led the team which cleaned up one of the most corrupt local authorities in the UK - London Borough of Lambeth - in the late 1990s; he advised the House of Commons Social Security Select Committee on fraud and Rt. Hon. Frank Field MP during his time as Minister of State for Welfare Reform; between 1998 and 2006 he was Director of Counter Fraud Services for the Department of Health and CEO of the NHS Counter Fraud Service, achieving reductions in losses of up to 60% and financial benefits equivalent to a 12 : 1 return on the costs of the work.

Between 2004 and 2006 he was the founding Director-General of the European Healthcare Fraud and Corruption Network; and he has since worked as a senior advisor to the UK Attorney-General on the UK Government’s Fraud Review as well as delivering counter fraud and regulatory services to public bodies and private companies both in this country and internationally. He has worked with organisations from more than 30 countries to counter fraud and is currently working with the EU – China Social Security Reform Cooperation Project to advise the Chinese Government about how to measure, pre-empt and reduce the financial cost of fraud.

Dr Mark Button is a Reader at University of Portsmouth and Director of the Centre for Counter Fraud Studies.

Mark Button is a Reader in Criminology and Associate Head Curriculum at the Institute of Criminal Justice Studies, University of Portsmouth. He has also recently founded the Centre for Counter Fraud Studies of which he is Director.

He has written extensively on counter fraud and private policing issues, publishing many articles, chapters and completing four books with one forthcoming: Private Security (published by Perpetuity Press and co-authored with the Rt. Hon. Bruce George MP), Private Policing (published by Willan), Security Officers and Policing (Published by Ashgate), Doing Security (Published by Palgrave), and Understanding Fraud: Issues in White Collar Crime (to be published by Palgrave in early 2010 and co-authored). He is also a Director of the Security Institute, and Chairs its Academic Board, and a member of the editorial advisory board of ‘Security Journal’.

Mark founded the BSc (Hons) in Risk and Security Management, the BSc (Hons) in Counter Fraud and Criminal Justice Studies and the MSc in Counter Fraud and Counter Corruption Studies at Portsmouth University and is Head of Secretariat of the Counter Fraud Professional Accreditation Board (CFPAB). Before joining the University of Portsmouth he worked as a Research Assistant to the Rt. Hon. Bruce George MP specialising in policing, security and home affairs issues. He completed his undergraduate studies at the University of Exeter, his Masters at the University of Warwick and his Doctorate at the London School of Economics. Mark has recently completed a research project funded by the National Fraud Authority and ACPO looking at victims of fraud.

Dr Ian R. Cook is a University Teacher at the School of Environmental Sciences, University of Liverpool

Ian Cook has an interest in crime, governance and urban development. He was awarded a PhD at the University of Manchester in 2008. His PhD research critically considered the emergence and development of Business Improvement Districts in the UK. Ian also worked as a Research Associate at the Centre for Counter Fraud Studies between 2009 and 2010.
PKF Forensic Services

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- business intelligence
- forensic IT, including data mining, data imaging and recovery
- fraud and financial investigations

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The Centre for Counter Fraud Studies at University of Portsmouth

The University of Portsmouth's Centre for Counter Fraud Studies (CCFS) was founded in June 2009 and is one of the specialist research centres in the University's Institute of Criminal Justice Studies. It was founded to establish better understanding of fraud and how to combat it through rigorous research. The Institute of Criminal Justice Studies is home to researchers from a wide cross-section of disciplines and provides a clear focus for research, knowledge transfer and educational provision to the counter fraud community.

The Centre for Counter Fraud Studies makes its independent research findings available to support those working in counter fraud by providing the latest and best information on the effectiveness of counter fraud strategies.

www.port.ac.uk/departments/academic/icjs/CentreforCounterFraudStudies
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