



Oakswood College

Empowering Through Education



Reporting and Accountability

Matrix

PROMOTING EXCELLENCE • ENSURING COMPLIANCE
SUPPORTING OUR COMMUNITY



GOVERNANCE



QUALITY



COMPLIANCE



EXCELLENCE

Appendix E – Fraud Reporting & Escalation Matrix

Appendix E: Reporting and Accountability Matrix

This appendix demonstrates **clarity of roles and deployment of responsible staff** under **OfS E8.3(g)**.

Escalation Matrix

| Issue Type | Initial Handler | Escalated To | External Reporting Required | Final Oversight |
|--------------------------|--|------------------------------|-----------------------------|-------------------------------|
| Minor procedural error | Line Manager | Head of Accounting & Finance | No | Finance & Resources Committee |
| Suspected internal fraud | Head of Accounting & Finance | Audit and Risk Chair | Possible | Audit and Risk Committee |
| Public funds misuse | Head of Accounting and Finance | CEO / OfS | Yes (OfS/SLC) | Governing Body |
| Bribery or corruption | Principal | Law Enforcement | Yes | Governing Body |
| Subcontractor fraud | Director of Operations | Audit and Risk Chair | Possibly | Audit and Risk Committee |
| Data misreporting to SLC | Head of Governance Quality, Compliance & information Systems | Head of Accounting & Finance | Yes (SLC/OfS) | Audit and Risk Committee |

Key Accountabilities:

- **Head of Accounting & Finance:** Day-to-day case management,
- **CEO:** Financial impact and reporting
- **Audit and Risk Committee:** Oversight and assurance
- **Governing Body:** Strategic accountability