



Financial Regulations

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Preamble

The London School of Economics and Political Science ('the School') holds the dual status of:

- a company limited by guarantee under the Companies Act 2006 and established by its Memorandum and Articles of Association; and
- an exempt charity under Paragraph 2 of Schedule 3 of the Charities Act 2011.

These Financial Regulations ('these Regulations') help to ensure the School is compliant with relevant charity, company and other external legislation, and conducts efficient, robust and secure financial practices. In this latter context, they act as a guide and source of information on financial management for staff, students and governors of the School. Please also see the School's Ethics Code, which requires members of the LSE community to act in accordance with the principles of Responsibility and Accountability, and Integrity.

1. Overview

1.1 Authority

The School's governing body, Council, is responsible for the annual approval of these Regulations. Any amendments or revisions to them must be presented to Council by the School's Finance Committee, which must consult the School's Audit Committee before finalising its recommendation/s to Council.

Council has delegated overall authority for the implementation of these Regulations to Chief Financial Officer.

The School's Finance Director is responsible for the day-to-day administration of these Regulations and for the formulation and maintenance of Financial Procedures to meet the requirements set out in the Regulations. These procedures must not change, extend or restrict the requirements of any following regulation.

1.2 Scope and Application

These Regulations apply to all financial affairs of the School, and unless stated otherwise in this document or agreed by Council, the financial affairs of the School's subsidiary companies, joint ventures or partnerships. All members of the School – i.e. staff (contracted, salaried or otherwise), honorary visitors, Erasmus visitors, students and governors – must comply with these Regulations. Disciplinary action may result from any breach of or omission to comply with them.

1.3 Regulatory Framework

These Regulations must be read in conjunction with other relevant codes of practice, policies, procedures and guidance in the School that are referenced separately in relevant places in these Regulations and/or presented in Financial Procedures. In the event of a conflict between these Regulations and any other code of practice, policy, procedure or guidance of the School, the terms set out in these Regulations will prevail. Conflicts and contradictions should be reported to the Finance Director.

1.4 Students' Union

A Memorandum of Understanding exists between the Students' Union and the School that formalises the relationship in respect of operational and management matters. The Financial

Regulations of the Students' Union are subject to approval by the School Finance Committee.

The Students' Union is responsible to the School Council for the proper management, application and control of the monies allocated to it as required by the Education Act 1994. The annual accounts of the Students' Union are submitted to the Finance Committee.

2. Reporting Arrangement

2.1 Fraud and Irregularity

Members of the School who suspect or become aware of actual or possible instances of bribery or fraud must without delay report the matter to the Finance Director or the Chief Financial Officer under the School's [Policy Against Bribery and Fraud](#). Suspected or actual instances of bribery or fraud that involve either the Finance Director or Chief Financial Officer must be reported to the School Secretary.

2.2 Disclosure of Information (Whistle-blowing)

The School encourages the reporting of any concerns of wrongdoing and commits to ensuring that individuals are not adversely affected as a result of reporting such wrongdoing. Members of the School who suspect or become aware of financial or other related malpractice that may not fall under the [Policy Against Bribery and Fraud](#), should report the malpractice to the School Secretary under the [Whistleblowing Policy](#).

2.3 Conflict of Interests

Members of the School must report any conflict of interest between the interests of the School on the one hand, and personal, professional, and business interests on the other so that they may be appropriately managed in accordance with the School's [Conflict of Interests Policy](#). The policy seeks to promote the management of the perception of conflicts of interest as well as actual conflicts and requires that all actual and perceived conflicts of interests be reported to the relevant head of an academic or service division, who will report the matter to the School's Ethics Manager for inclusion in the School's Conflict of Interests Register.

2.4 Hospitality

The acceptance of gifts and hospitality is permissible provided it is offered for a purpose associated with School business, is in accordance the Ethics Code and appropriate and proportionate to the circumstances. Members of the School must avoid situations in which they may, or may be perceived to, be influenced by an offer or receipt of hospitality. The School's Policy on the [Acceptance of Hospitality of Gifts](#) explains how offers of gifts and hospitality must be treated and recorded.

2.5 Ethics

Members of the School must report any ethical concerns that they may have, in relation to the application of these Regulations, to the School's Ethics Manager at ethics@lse.ac.uk.

2.6 Retention of Records

Staff are responsible for following the minimum retention periods for financial records set down in the School's [Records Retention Policy](#).

3. Accounting

3.1 Financial Accounts

The Finance Director is responsible for the preparation financial statements for each year to 31 July in accordance with the Statement of Recommended Practice: Accounting in Higher Education Institutions and applicable Financial Reporting Standards, as issued from time to time by the Financial Reporting Council.

These will be presented to the Finance Committee for approval together with any supporting information. Following approval by the Finance Committee the financial statements must be presented to the School Council for approval no later than 30 November.

3.2 Management Accounts

The Finance Director is responsible for the production of management accounts and other such financial information sufficient to inform the senior management team and Council of performance and progress against the agreed Financial Plan.

In addition, the Finance Director is responsible for making available to all Budget Controllers regular statements of income and expenditure of the budgets for which they are responsible.

3.3 Other Returns

The Finance Director is responsible for the production of all other financial returns that may be required from time to time, including:

- Tax returns
- Financial returns to HEFCE and HESA
- Financial statements to US Department of Education

The School Secretary is responsible for the filing of all statutory returns.

3.4 Accounting Records, Procedures & Systems

The Finance Director is responsible for maintaining accounting systems, and managing such procedures and controls, to ensure that the financial records of the School are complete, accurate and sufficient for the timely preparation of all necessary accounts and returns.

The accounting systems will be used only for the proper recording of transactions of the School or related entities that have been approved by the Finance Director. Addition to and replacement of the School's business software and systems must be discussed with the Finance Director and the Director of Information, Management and Technology. Any changes to existing systems or a new system that have implications for the collection or maintenance of financial data require the approval of the Finance Director prior to implementation.

3.5 Journals, internal trading and reallocation & reapportionment of costs

All journals must be submitted to the Finance Division with sufficient details to ensure that persons independent of initiators can understand the purpose of the adjustments. All schemes to recharge costs internally must be approved by the Finance Director prior to the budget year in which is proposed to have the schemes. All internal recharge journals must comply with [Internal Debit Note Procedure](#).

4. Financial Planning and Budgeting

4.1 Budget process

The budget for the School and its associated undertakings is set in accordance with the [Financial Procedure on Budget Process](#).

4.2 Responsibilities of Budget Controller

All budgets are assigned a Budget Controller. A full list of Budget Controllers is maintained by the Finance Director and published on an annual basis. Budget Controllers are responsible to Finance Committee and Council for operating within budgets and managing budgets in accordance with Financial Procedures.

Budget Controllers must control and manage the budgets allocated to them by reviewing the management reports produced by the Finance Division. It is the responsibility of Budget Controller to regularly check such reports and ensure that expenditure has been properly incurred and is within their budgetary authority and income will meet budget.

The Director of Research Division is the Budget Controller of all research grants and contracts.

4.3 Virement

There are limitation and constraints applied to viring existing budgets. Viring part or all of a budget will be done in accordance with [Financial Procedure on Budget Process](#).

5. Authorisation of Transactions

Authorisation of transactions including authority to place orders and request payments must follow the [Financial Procedure on Authorisation of Transactions](#). No financial transaction will be processed by the School without proper authorisation in accordance with [Scheme of Delegated of Legal Authority](#). It is the responsibility of all staff to ensure that commitments entered into are legal, reasonable and provide value for money.

6. Procurement

The procurement of goods, services or works by the School is subject to both European and UK legislation and failure to comply can result in serious delay, financial penalties, or both. All procurement must be carried out in accordance with the School's [Procurement Procedures](#).

7. Income, Commercial Activities and Debtors

Pricing must be determined in accordance with [Pricing and Costing Procedure](#). Where possible, the income must be raised via School's invoices. Credit will be extended to customers and debts collected in accordance with [Receipting and Debt Collection Procedure](#).

7.1 Tuition Fees

All tuition fees are approved by Council following a recommendation from Academic Planning & Resources Committee. Individual Departments cannot set tuition fee levels. When proposing tuition fees, Academic Planning & Resources must have prior confirmation from the Finance Director that the fees are in line with the School's Financial Plan and the [Pricing and Costing Procedure](#).

7.2 Gifts, Donations and Legacies

Staff must inform LSE Advancement about any discussions with potential donors or commercial supporters before proposals to donors are made, in accordance with the School's [Donations Acceptance Policy](#) and its [Procedures for Ethical Screening of Grants and Donations](#). The costing

and budget for any gift must be developed in accordance with the [Pricing and Costing Procedure](#).

The tax implications of any gift or donation must be agreed by the School's Tax Manager to ensure that it is received in the most tax efficient way.

Legacies will be administered in accordance with delegated authority as agreed by the Finance Director and set out in the [Donation Acceptance Policy](#).

7.3 Research Grants and Contracts

Research contracts must be approved by the Director of Research Division in accordance with [Scheme of Delegated Legal Authority](#) after following [Procedures for the Ethical Screening of Grants and Donations](#).

A budget must be prepared for all research grants and contracts on a full economic cost basis in accordance with the [Pricing and Costing Procedure](#), approved by the Director's Management Team, irrespective of the basis of funding agreed with the sponsor. All research grants and contracts will be administered by the Research Division.

The tax implications of any research grants and contracts must be reviewed by the School's Tax Manager to ensure that it is received in the most tax efficient way.

7.4 Grants – Government, Funding Council and other

From time to time, the School has the opportunity to secure additional funding for "specified" purposes. Any proposals should be consistent with the School's [Pricing and Costing Procedure](#) and,

as far as possible with the School's current Financial Plan. Such opportunities should be reported to the Finance Director.

Additional expenditure budgets associated with these grants should be approved by the Finance Committee based a recommendation from the Finance Director.

7.5 Consultancy and Other Activities

All significant activities outside of mainstream research and student teaching such as consultancy, laboratory services, custom teaching programmes, conferences, exhibitions, sponsorship and etc., must be approved in advance by the Finance Director and must follow the [Procedures for the Ethical Screening of Grants and Donations](#) and [Pricing and Costing Procedure](#). A budget must be agreed with the appropriate Financial Planning & Analysis Manager in the Finance Division and will normally be expected that full economic costs will be recovered in accordance with the School's [Pricing and Costing Procedure](#).

The tax status of each activity, with regard to both VAT and Direct Tax, must be agreed with the School's Tax Manager in advance.

7.6 Significant new research activities, Business Ventures and other major initiatives

Any proposals or bids for new activities that meet or exceed the thresholds for the [Major Academic Initiatives Procedure](#) must be developed in accordance with that procedure.

8. Expenditure and Creditors

8.1 Engagement of Staff

Staff will only be appointed within approved budgets following the [Staff Appointment Fund Check Procedure](#). All appointments over 1 year other than Research Grants and Contracts and Residences & Catering have to be approved by the Finance Director.

8.2 Legal, tribunal and severance costs

The financial and budgetary implications of any severance or termination payment and associated compromise agreements must be approved by the Finance Director before any binding commitment can be made to the employee(s) involved. Such commitment can only be made in accordance with [Severance Payment Procedure](#).

8.3 Additional payments

All School employees shall be paid in line with the terms set out in their contract of employment (including any subsequent amendments made to their contract). Additional payments made outside of the terms of the contract should be processed in line with [Additional Payments to Staff Procedure](#).

8.4 Engagement of Consultants and Self-employed Individuals

From time to time the School may engage individuals to undertake specific pieces of work on a self-employed basis. Such engagements must be approved in advance by the Director of Human Resources and the Finance Director, in accordance with [Procurement Procedure](#).

8.5 Temporary or Agency Staff

Temporary or agency staff may be engaged to undertake short term temporary assignments, but should not be used as an alternative to filling a full time post. All engagements of such staff must be made in accordance with [Appointing Temporary Staff Procedure](#) and [Procurement Procedure](#)

8.6 Staff Expenses

Expenses incurred by staff in the pursuance of School business supported by clear and valid receipts and documents will be promptly reimbursed. Claims should be made in accordance with the [Staff Expenses Procedure](#).

8.7 Loans to Staff

All loan schemes must be approved by Council and operated in accordance with [Staff Loan Financial Procedure](#). Staff will be liable for taxable benefits if the loan exceeds the max amount that is allowed for tax free loan.

8.8 School corporate and procurement cards

Cards are issued in accordance with the [Procurement Card Procedure](#). The cards must be used in accordance with the [Staff Expenses Procedure](#). Expenditure incurred other than in compliance with those Procedures will be the personal liability of the cardholder and recovered through the payroll.

8.9 Research Expenditure

All applications for research grants must be approved by the Head of Department and authorised by the Director of Research Division, and are administered by Research Division.

The Principal Investigator(s) must ensure that only expenditure agreed by the sponsor is charged against the grant or contract and that budgets are not exceeded. The Director of Research Division is the Budget Controller on all research grants and contracts.

8.10 Leases

Departments or Divisions must not sign any lease agreement, long term service agreement or rental agreement. These agreements can only be entered into after a proper financial appraisal and approval by the Finance Director and must follow the [Procurement Procedure](#).

No Department or Division can sublet School's space to a 3rd party without prior approval from the Finance Director.

8.11 Bad Debts and Other Write-offs

No debts or other assets may be written off without the authorisation of the Finance Director in accordance with the [Bad Debt Procedure](#). Individual debts written off in excess of £20,000 will be reported annually to the Finance Committee.

8.12 General Purpose Funds (Outside Funds)

General Purpose Funds may be established from time to time at the request of Heads of Academic Departments, Centres and Institutes, subject to approval by the Finance Director. General Purpose Fund accounts are not permitted to become overdrawn. Both the funds held in these accounts and the use to which they are put must comply with the [General Purpose Funds Procedure](#).

8.13 Capital Expenditures

No commitment to buying, leasing, development construction or sale of land, buildings or equipment can be made without the prior approval of Finance Committee and Council. Capital contracts must be subject to competitive tendering procedures and comply with the School's [Major Capital Project Procedure](#) and [Procurement Procedure](#).

Any increase in the cost of a capital item beyond the original sum approved by Finance Committee and Council must be reported promptly to the Finance Director and to the relevant committees for consideration under the Finance Director's discretion.

Post-completion appraisals must be provided to Finance Committee as soon as practicable after completion for all major capital projects.

9. Tangible, Intangible Assets and Stocks

9.1 Tangible Assets

School property must not be removed from School premises without the clear approval of the relevant Head of Department or Division. Any disposals should be in accordance with the [Management of School's Assets Procedure](#).

9.2 Freehold and lease hold Property

No acquisition, disposal or rent of any freehold or leasehold interest in land or buildings may be entered into without written approval from Council.

9.3 Equipment

Equipment should be purchased in accordance with the [Procurement Procedure](#) and managed in accordance with the [Management of School's Assets Procedure](#).

9.4 Intellectual Property

In accordance with the School's [Statutory Position](#), intellectual property created by a School employee in the normal course of his or her duties of employment will normally belong automatically to the School. The School will also own the intellectual property produced by academic visitors and students.

10. Cash, Borrowing and Investments

10.1 Banking and Petty Cash

All bank accounts must be opened in the name of the School and should be operated in accordance with the [Banking Procedure](#).

All cash and cheques received on behalf of the School must be passed to the cashiers as soon as practicable after receipt in accordance with [Receipting and Debt Collection Procedure](#) set out by the Finance Director.

Processing of credit card receipts must be carried out in accordance with the [Receipting and Debt Collection Procedures](#) set out in the School policy on compliance with the [Payment Card Industry Data Security Standard \(PCI DSS\)](#). Opening of new merchant accounts in the name of the School may only be done with permission of the Finance Director and in accordance with the [Payment Acceptance Procedure](#).

The creation of a petty cash float requires the approval of the Finance Director and must be operated in accordance with the [Cash Handling procedure](#).

10.2 Borrowing

Departments or Divisions cannot commit borrowings. Any borrowing must be approved by Council following the [Borrowing and Guarantee Procedure](#) and assessment against HEFCE requirements

and existing loan covenants. Where appropriate, the prior approval of the HEFCE must be sought for all new borrowing in excess of the prescribed threshold.

10.3 Working Capital Deposits

The School's working capital balances are managed in accordance with the [Treasury Management Procedure](#) to ensure that cash which is surplus to immediate requirements is invested in accordance with approved arrangements, taking account of risk, return and cash flow requirements.

10.4 Investments – General

The responsibility for managing investments is delegated by the Council to the Finance Committee who have created an Investments Sub-Committee for this purpose. The Investments Sub-Committee is responsible to the Finance Committee for the investment of Trust and General Funds. The investment activities will follow parameters set out in the [Investment Mandate](#) and the [Socially](#)

[Responsible Investment Policy](#).

10.5 Guarantor

In accordance with the [Scheme of Delegated of Legal Authority](#), Departments or Divisions must not provide any form of guarantee for staff or students to a 3rd party without prior approval of Finance Committee and Council. Any guarantee provided by the School must follow the [Borrowing and Guarantee Procedure](#) set out by the Finance Director.

11. Outside/Private Work

No member of staff may engage in any outside or private work where this would conflict or interfere with the proper conduct of their duties with the School, damage the reputation of the School or create any actual or perceived conflict of interest.

All outside work must be approved by the person's Head of Department or Directorate and must conform to the [School's Code of Conduct for Consultancy](#), [Ethics Code](#) and [Outside/Private Work Procedure](#).

12. Taxation

The Finance Director is the Senior Accounting Officer for the purposes of Schedule 46 of the Finance Act 2009.

All staff engaged in financial transactions should consider any tax implications arising from those transactions and seek advice from the Finance Director or Tax Manager. All issues of tax and tax advice should be coordinated by the Finance Director.

13 Insurance

The School's Secretary is responsible for the School's risk management strategy including all insurance matters. Insurance is purchased every year in accordance with the [Insurance Procedure](#). Any changes to the line of coverage or limit should be approved by Council.

The School does not accept responsibility for the loss of personal possessions and it is the duty of all employees and students to ensure that they have adequate personal insurance cover.

14. Subsidiary and Associated Undertakings

Creation of subsidiary companies must be approved by Council in accordance with the [Subsidiary Procedure](#). The purpose of each subsidiary company is set out in a memorandum of Understanding between each entity and the School. Each year this memorandum is reviewed by the School Secretary and approved by Council.

The Finance Director has authority to act on behalf of the School in all decisions concerning the School's financial interests in subsidiary or associated undertakings as shareholder or investor.

The establishment or investment in any subsidiary or associated undertaking must be approved by the Council on the recommendation of the Finance Committee.

Members of the School are appointed by the School to serve as directors of a subsidiary or associated company; they must not derive any personal benefit from that appointment.

Staff and Officers of any company controlled by the School shall be subject to these Financial Regulations. These regulations will take precedence over those of the subsidiary or associated undertakings and any conflict should be reported immediately to the Finance Director.

15. Overseas Operations

Approval of the Council is required for any overseas activity in accordance with the [Overseas Activities Procedure](#). Such approval will only be granted after full consideration of a business case, and the risks and benefits of the proposed activity.

From time to time School staff may be required to undertake duties outside the UK. Members of

staff who expect to be outside the UK for an extended period (more than three months) are required to notify the Finance Director.

16. Audit

16.1 Audit Right of Access

Auditors, both internal and external, are authorised to visit all School premises and to gain access to any assets, minutes, books, documents, records or any information kept by or on behalf of the School. Staff of the School are required to provide the auditors with any information and explanations in a timely manner, within their remit of responsibility, as are considered necessary.

16.2 Audit Committee

The Court of Governors appoints external auditors who are primarily required to report on the financial statements of the School. To do this they will carry out such examinations of the accounts and supporting records and control systems as is necessary to reach an opinion on the integrity and accuracy of the annual accounts.

The Audit Committee appoints an Internal Auditor to provide for internal audit, in accordance with the HEFCE's Accountability and Audit Code of Practice and any other directions, drawn up and published by HEFCE in consultation with institutions.

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Review schedule

| Review interval | Next review due by | Next review start |
|-----------------|--------------------|-------------------|
| 1 year | 18 October 2017 | July 2017 |

Version history

| Version | Date | Approved by | Notes |
|---------|-----------------|-------------|---|
| 2.0 | 18 October 2016 | Council | Substantial update of previous version of the regulations |

Links

| Reference | Link |
|--|---|
| Conflicts of Interest Policy | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/conIntPol.pdf |
| Ethics Code | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/ethCod.pdf |
| Policy Against Bribery and Fraud | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/fraPol.pdf |
| Whistleblowing Policy | http://www2.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/lsePubIntDisPro.pdf |
| Policy on the Acceptance of Hospitality or Gifts | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/proGifHos.pdf |
| Records Retention Policy | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/retSch.pdf |
| Scheme of Delegated Legal Authority | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/schDelLegAut.pdf |
| Retention of Financial Documents | http://www.lse.ac.uk/intranet/LSEServices/policies/pdfs/school/retFinDoc.pdf |

Contacts

| Position | Name | Email | Notes |
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| Financial Controller | Jenny Febry | J.Febry@lse.ac.uk | Author |

Communications and Training

| | |
|---|---------|
| Will this document be publicised through Internal Communications? | Yes/ No |
| Will training needs arise from this policy | Yes/ No |
| If Yes, please give details | |