

**Policy Title: Anti-Fraud Policy.**

**Policy Number: COMM004/0010**

**Quality Assurance Area Code:**

<b>Date Approved:</b> 20-April-2016	<b>Date Policy to take effect:</b> 20-April-2016	<b>Date of next review (standard 3 years):</b> April 2017
<b>Approving Authority:</b>	Governing Body	
<b>Head of Function responsible:</b>	Secretary / Financial Controller	

**Revision History**

Revision No	Description of Change	Issue Date	Status
0	New Policy	Xx/xx/20xx	Approved by Governing Body
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**Approvals**

This document required the following approvals:

Name of Committee	Date
Executive Committee	Draft 1 Discussed 29/02/2016 Draft 2 Approved 07/03/2016
Audit Committee	Reviewed 11/04/2016
Governing Body	Approved 20/04/2016

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### 1. PURPOSE

1.1 IT Sligo recognises the importance of protecting the Institute, its reputation and its employees from the consequences of fraudulent activity. Accordingly, IT Sligo expects the highest standards of ethical behaviour from all Institute staff, students and others who transact business with the Institute. This policy sets out the responsibilities of members of staff of IT Sligo where fraud or suspected fraud has been identified.

1.2 The policy covers:

- Definition of fraud
- Statement of principles
- Procedures for reducing the potential for fraudulent activity
- Procedures for reporting and investigating suspected fraud.

### 2. SCOPE

2.1 This policy relates to fraud involving the Institute's funds and assets and is applicable to all Institute and Institute-controlled funds and assets including research grants and consultancy projects administered by the Institute. The policy also applies to all subsidiary companies.

2.2 Members of staff should ensure that they are familiar with other relevant IT Sligo policies, procedures and regulations, including:

- a) IT Sligo HR Policies and Procedures (including IT Sligo's disciplinary procedures)
- b) IT Sligo Protected Disclosures Policy
- c) IT Sligo Financial Policies and Procedures
- d) IT Sligo Research Ethics Code of Good Practice
- e) IT Sligo Dignity at Work Policy
- f) IT Sligo Computer and Network Systems Acceptable Use Policy.

### 3. DEFINITION

3.1 The term "fraud" is used to describe acts of dishonesty such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretence, false accounting and collusion in the foregoing. For the purposes of this policy, the term "fraud" includes attempted fraud.

3.2 For practical purposes fraud may be defined as the use of deception to obtain an advantage or attempt to obtain an advantage, avoid an obligation or cause loss to another party.

3.3 It is not possible to give an exhaustive listing of the activities and behaviours which constitute fraud. Some of the following are examples of fraudulent behaviour:

- Knowingly creating false or misleading financial reports
- Offering or accepting gifts or hospitality in return for favourable decisions
- Claiming payment for goods not received or services not performed

- Claiming payment for time not worked
- Submitting false or exaggerated claims for reimbursement of expenses
- Forging or altering documents
- Purchasing items for personal use with Institute funds
- Theft, misappropriation or unauthorised use of Institute property.

#### **4. GENERAL PRINCIPLES**

- 4.1 It is IT Sligo policy to investigate all cases of suspected fraud and, when appropriate, to pursue legal remedies available under the law.
- 4.2 Any act of fraud involving members of staff ascertained upon investigation, or pursuant to a criminal conviction, or through acknowledgement by the member(s) of staff concerned, shall result in the appropriate disciplinary and legal actions against the member(s) of staff to include the possibility of termination of employment, restitution and/or forwarding information to the appropriate authorities for criminal prosecution. The Criminal Justice Act 2011 obliges the Institute to report certain cases of fraud to An Garda Síochána for investigation.

#### **5. REDUCING THE POTENTIAL FOR FRAUDULENT ACTIVITY**

- 5.1 IT Sligo employs a range of actions to reduce the potential for fraudulent activity including written policies and procedures requiring transactions to be properly authorised and providing for sufficient segregation of duties.
- 5.2 Those members of staff with management or supervisory responsibilities should ensure that all members of staff in their unit are aware of IT Sligo policies and procedures and that these policies and procedures are adhered to at all times.

#### **6. REPORTING PROCEDURES**

- 6.1 Members of staff should report all cases of fraud or suspected fraud to their Head of School/Unit or immediate superior without delay. On receipt of such a report, the person receiving the report should report the matter to the Secretary/Financial Controller.
- 6.2 In circumstances where members of staff are unable to report the matter to their Head of School/Unit or immediate superior, they should themselves report the matter to the Secretary/Financial Controller.
- 6.3 Matters can be reported directly to the President in circumstances where the staff member or the Head of School/Unit or immediate supervisor are unable to report the matter to the Secretary/Financial Controller.

- 6.4 In making a report, members of staff must take care to avoid making incorrect accusations or alerting suspected individuals. The good name and reputation of individuals, the subject of suspicion of fraud, is not undermined where an honest and reasonable report of suspicious circumstances is made.
- 6.5 The institute shall not generally investigate anonymous disclosures but such disclosures may be considered at the discretion of the Secretary/Financial Controller or President. When exercising this discretion, the Institute shall take into account factors such as:
- The seriousness of the issues raised
  - The credibility of the disclosure
  - The likelihood of being able to investigate and confirm the allegation (using alternative sources if possible) and
  - The requirements of fairness with reference to any individual named in the disclosure.

Anonymous disclosures are less capable of being addressed as it is difficult to investigate a matter and to corroborate facts. This Policy encourages an individual to put their name to disclosures made where possible.

- 6.6 If a staff member wishes to report the matter under the Protected Disclosures Act 2014 they should refer to IT Sligo's Protected Disclosures Policy, section 6.1 – How to make a Disclosure.

## 7. INVESTIGATION PROCEDURES

- 7.1 On receipt of a report relating to fraud or suspected fraud, the Secretary/Financial Controller will convene a group to investigate the matter. The group conducting the preliminary investigation may include other relevant staff, external specialists and legal counsel which the group considers necessary to its deliberations. The person suspected will be afforded an opportunity to provide an explanation as part of the preliminary investigation process.
- 7.2 On completion of the preliminary investigation, the Secretary / Financial Controller shall present a written report to the group investigating the matter.
- 7.3 The Secretary/Financial Controller and/or President will notify the Audit Committee of significant issues arising from such investigations.
- 7.4 In line with the Protected Disclosures Policy the Audit Committee will include relevant details of and updates on disclosures in their reports to Governing Body.

## 8. DISCIPLINARY PROCEDURES

- 8.1 Following completion of the preliminary investigation and where the facts established by the preliminary investigation warrant further attention, the matter may be referred for investigation in accordance with IT Sligo's established disciplinary procedures or to the Gardaí or other appropriate authorities.