Anti-Fraud Policy

Version 1.0

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Ollscoil Teicneolaíochta an Oirdheiscirt

South East Technological University

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Feedback or issues arising on implementation of this policy should be communicated to the policy author.	
Policy Author:	Chief Financial Officer / VP for Finance
Policy Management Framework Compliance Review as requested by EMT all draft policies should be reviewed by the Policy Review Group[1] in advance of review by EMT. Please confirm that the policy was reviewed by the policy review group.	
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1. Introduction

South East Technological University (SETU) is committed to the highest possible standards of openness, probity and accountability. SETU has put in place a wide range of rules, regulations, procedures and codes of practice to deliver on its commitment and to deter malpractice, abuse and wrongdoing.

The Anti-Fraud Policy (the policy) sets out a process by which employees and students can report fraud or suspected fraud.

2. Purpose

SETU recognises the importance of protecting the University, its reputation and its employees and students from the consequences of fraudulent activity. The University aims to promote a culture which encourages the prevention of fraud by raising awareness of the need for high standards of personal conduct. This policy sets out the responsibilities of employees and students of SETU where fraud or suspected fraud has been identified.

3. Scope

3.1 This policy relates to fraud involving all operations and activities of the University and its subsidiary undertakings. It is applicable to all University and University-controlled funds and assets, including research grants and consultancy projects administered by SETU.

3.2 Employees should ensure that they are familiar with other relevant University policies, procedures and regulations, including but not limited to:

- Protected Disclosure Policy
- Policies and procedures issued by Finance, IT Services and Human Resources departments
- Staff Disciplinary Procedures
- Code of Conduct Policy
- Conflict of Interest Policy
- Hospitality & Entertainment Policy

3.3 Students should ensure that they are familiar with other relevant University policies, procedures and regulations, including but not limited to:

- Student Academic Misconduct Policy and Disciplinary Procedure
- Student Expected Behaviour Policy and Disciplinary Procedure
- Dignity and Respect Policy for Students
- Student Complaints Policy
- Protected Disclosure Policy
- Conflict of Interest Policy

4. Definitions

4.1 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. The term "fraud" is used to describe such 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.

It is not possible to give an exhaustive listing of all the activities and behaviours which constitute fraud. However, for illustrative purposes some examples are provided below:

- Theft, misappropriation or unauthorised use of University assets or facilities, including the unauthorised or illegal use of confidential or proprietary information;
- Disclosing confidential or proprietary information to outside parties;
- Knowingly creating false or misleading financial reports;
- Accepting or offering a bribe or accepting gifts or other favours under circumstances that might lead to the inference that the gift or favour was intended to influence an employee's decision-making while serving the University;
- Claiming reimbursement for goods not received or services not performed;
- Submitting timesheets for payment for hours not worked;
- Knowingly submitting false or exaggerated claims for reimbursement of expenses;
- Forging, falsifying or unauthorised altering documents or records;
- Purchasing items for personal use with University funds;
- Profiting as a result of insider knowledge of University activities;
- Accepting or seeking anything of material value[2] from contractors, vendors, or persons providing services/materials to the University;
- Accepting or seeking [3] gifts or favours from students that might lead to the inference that the gift or favour was intended to influence.
- Colluding with suppliers or third parties in providing preferred pricing, engaging in contract rigging, inflating invoices or raising invoices for which goods or services have not been received;
- Unauthorised or inappropriate destruction, removal, use of records;
- Unauthorised or inappropriate destruction, removal, use of furniture, fixtures, facilities and services equipment and/or any similar or related irregularity;
- Acting dishonestly by failing to disclose information which negatively impacts the University, including financial or reputational consequence;
- Abuse of position held within the University;

[2] Material value is in excess of €50. Relevant employees should not accept multiple lower value transactions from the same third party as this could be perceived as intent to improperly influence University employees and / or decision making processes over a longer term.

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- ❖ Violation of the University's policies and procedures with the aim of personal gain or to the detriment of the University and/or members of the University community.;
- ❖ Overriding of University systems and controls to engage in fraudulent activity (e.g. sharing of accounts and passwords with third parties, lack of due regard for the segregation of duties).

4.2 For the purpose of this policy an employee refers to a staff member who receives remuneration, either full or part time from the University. This policy also applies to those reimbursed for the provision of externally contracted services, any volunteer who provides services to the University through an official arrangement, and members of the Governing Body.

4.3 A student under this policy is defined as any person who has accepted an offer to study and is pursuing a course of study at SETU. Visiting students are covered by the terms and conditions of their contract and are considered as students under this policy unless their contract otherwise specified.

4.4 Reference to "person or persons" refers to those whom are within the scope of this policy.

5 General Principles

5.2 SETU will promptly investigate all cases of fraud and suspected fraud and, where appropriate, pursue legal remedies available under law.

5.3 Where necessary, suspected fraud will be reported by the University to the Gardaí for investigation.

5.4 Any act of fraud involving employees or students ascertained upon investigation, or pursuant to criminal conviction, or through acknowledgment by the employee(s) concerned, shall result in the appropriate disciplinary and legal actions.

5.5 Where a member of the Governing Body is convicted of an offence involving fraud or dishonesty, they shall thereupon cease to be qualified for office and shall cease to hold office.[4]

5.6 Persons who knowingly cover up, obstruct, or fail to report fraud that they become aware of, will be considered to be an accessory after the fact and may be subject to disciplinary action.

5.7 Persons who threaten retaliation against a person reporting a suspected fraud shall be subject to disciplinary action. Any victimisation or less favourable treatment of an employee or student reporting suspected fraud will be subject to disciplinary action.

5.8 Persons reporting a fraud knowing it to be false shall be subject to disciplinary action.

[4] *[TU Act 2018, First Schedule, Paragraph 3(4)].*

6 Reducing the potential for fraudulent activity

6.2 SETU employs a range of actions to reduce the potential for fraudulent activity including:

- written policies and procedures requiring transactions to be properly authorised;
- providing for sufficient segregation of duties.

6.3 Those with management or supervisory responsibilities should ensure that all employees in their department are aware of SETU policies and procedures and that these policies and procedures are adhered to at all times.

6.4 The University seeks to ensure that opportunities for fraud are reduced to the lowest possible level of risk through the following:

- Operating an effective system of governance and internal control;
- Promoting the necessity and requirement for high standards of personal conduct through the employee code of conduct and the student code of conduct;
- Dissemination of policies, procedures and guidelines to members of the University community and provision of training where appropriate;
- Requiring compliance with university policies and procedures at all times;
- Implementing appropriate segregation of duties and delegating approval authority across a range of personnel;
- Promoting a culture of transparency including the application of procedures in accordance with the Protected Disclosures Policy ('whistleblowing policy') for those reporting allegations of fraud.

7 Responsibilities

Suspicions or allegations of potential fraud should be treated as confidential, and discretion is advised regarding discussing suspicions of fraud with anyone inside or outside the University unless specifically directed to do so by the Fraud Review Panel leading the investigation in the alleged incident. (See Section 10).

7.1 Vice President Finance

The Vice President (VP) for Finance is responsible for receiving reports of fraud and facilitating an investigation, in consultation with the President and the Fraud Review Panel. [5]

7.2 Management

[5] The role and functions ascribed in this policy may be assigned to other members of staff in exceptional circumstances for good cause e.g. where a potential / perceived conflict of interest exists.

It is the responsibility of the Executive Management Team and Management to ensure adequate effective internal controls are in place and are being operated to manage risk and ensure that established objectives and goals will be achieved. Internal controls should be in place and operating to manage the risk of fraud.

It is the responsibility of all members of Management to:

- Be familiar with the types of fraud that might occur in their area;
- Be alert for any indication that improper activity, misappropriation or dishonest activity is or was in existence in their area;
- Put in place controls for the prevention and detection of fraud.

Management are required to support and work with the Executive Management Team and any other involved managers or law enforcement authorities in the detection, reporting and investigation of dishonest or fraudulent activity including the prosecution of offenders.

If fraud is detected in a particular function, the relevant manager is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of improper actions.

7.3 Employees

It is the responsibility of all employees to conduct their University business in such a way as to prevent fraud occurring in the workplace. Employees must be alert to the possibilities for fraud and be on guard for any indications that improper or dishonest activity is taking place. Employees have a responsibility to report any suspicions of fraud to their manager, (or the Vice President for Finance/a member of the Executive Management Team if the suspicion is in relation to the employees' direct line manager) without delay, according to the procedures detailed in Section 9.

Allegations of fraud by employees will be dealt with in line with staff disciplinary procedures.

7.4 Students

As members of the SETU community, students are expected to have high standards of personal integrity and honesty. Students are responsible for:

- Adhering to the University's Student Code of Conduct and policies and procedures;
- Operating in accordance with the principles of the student code of conduct;
- The timely reporting of any deviation from this policy and or suspicions of fraud;
- Full co-operation with any University investigation, audit or review.

Allegations of potential academic misconduct e.g. plagiarism, cheating by students will be dealt with under the Student Academic Misconduct Policy and Disciplinary Procedures.

Allegations of potential breaches of examination regulations or procedures that occur during an examination will be dealt with under the Examination Regulations.

Allegations of potential breaches of the Student Code of Conduct will be dealt with under the Student Expected Behaviour Policy and Disciplinary Procedure.

8 Cyber and IT Security

With respect to cyber security, employees and students should follow the guidance provided by IT services for the prevention of cybercrime, comply with all appropriate IT policies and immediately report any suspicious IT activities to the IT Services helpdesk.

Other IT controls in place across various departments should be complied with, which contribute in mitigating against fraud occurring. Illustrative examples of these controls are system access management, vendor management processes, Acceptable Usage Policy. Acceptable Usage Policy available here

9 Reporting Procedures

9.2 Employees should report all cases of fraud or suspected fraud to their Head of Department/ Function or line manager/immediate supervisor without delay. A Fraud Incident Report should be completed by the manager (see Appendix 1). On receipt of such a report, the manager receiving the report should notify the Vice President of Finance or the President.

9.3 Those making a report should also be aware that the University has a Protected Disclosures Policy which is available here

9.4 While non-anonymous reporting is preferred, the University will investigate anonymous reports and claims where supported by sufficient evidence to form the basis of an investigation.

9.5 If appropriate to do so an individual may alternatively use the Protected Disclosure Policy to disclose suspected fraud where it is deemed the incident falls under the definition of a "relevant wrong doing" as outlined in the Protected Disclosure Policy.

9.6 In circumstances where members of staff are unable to report the matter to their Head of Department / Function or manager, they should themselves report the matter to the Vice President for Finance or the President. Where this is not possible, the report should be made to an alternative member of the Executive Management Team.

9.7 Students should report all cases of fraud or suspected fraud to the Head of Student Services/Head of Department in the first instance. If this is not possible they should report the matter to the Vice President for Finance.

9.8 Great care must be taken in dealing with suspected dishonest or fraudulent activities to avoid:

- ❖ Incorrect accusations;
- ❖ Alerting suspected individuals to an investigation underway;
- ❖ Contaminating evidence or obstructing any criminal investigation;
- ❖ Treating parties unfairly;
- ❖ Making statements that could lead to claims of false accusations or other charges.

9.9 In making a report, employees and students 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 and while the University welcomes the submission of all genuine reports, it will nevertheless view very seriously any false, malicious, frivolous or vexatious allegations that are made under this policy. The University will regard such allegations as a serious offence which could result in disciplinary action.

9.10 Any allegations of fraud made against a suspected individual will be communicated in writing to the relevant individual and they will be afforded the opportunity to reply to any formal allegation made against them.

9.11 All reporting of suspected fraudulent activity is kept confidential where possible. There may be circumstances where confidentiality cannot be maintained due to the particular circumstances of the case. Should such a situation arise, SETU will make every effort to inform the individual who reported the fraudulent activity that their identity may be disclosed.

9.12 It is important that all evidence is preserved and protected from the outset.

9.13 Investigations should only be undertaken with the explicit instructions of the Fraud Review Panel as outlined in Section 10.

9.14 Employees/students who are involved in an investigation shall be entitled to have a member of university staff, or other appropriate individual such as a trade union officer, or a students union officer, present during the course of any interview that is conducted in connection with the alleged fraud or related dishonest activity with a view to supporting the employee/student or defending their case. This would not be at the University's expense.

10 Investigative procedures

10.1 On receipt of a report relating to fraud or suspected fraud, a Vice President for Finance will convene a group (Fraud Review Panel) which will comprise the Vice President for Finance (or nominee), the Vice President for Academic Affairs (or nominee), and the Vice President for People, Culture & EDI (or nominee). In line with SETU's commitment to ensuring gender balance across decision making bodies, the Fraud Review Panel will consist of at least one man and one woman. The Fraud Review Panel may also include other relevant staff and / or external specialists if considered necessary to the group's deliberations. Quorum for the group is all members.

If a report relating to fraud is a protected disclosure, the disclosure is dealt with in line with the Protected Disclosures Policy.

10.2 Except in the case of Protected Disclosures, preliminary investigation of the facts shall normally be led by the Vice President for Finance and supported, where deemed necessary, by specialist external experts.

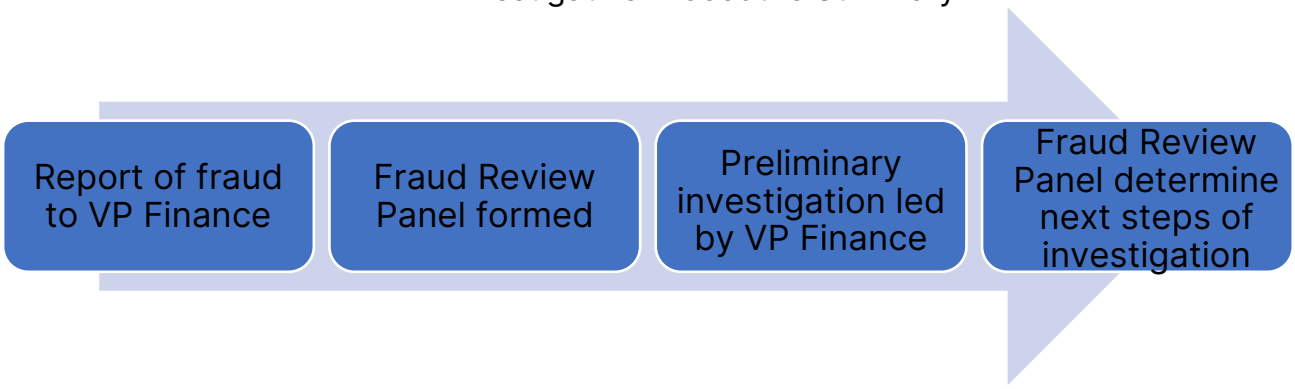
10.3 The Fraud Review Panel will determine the next steps of the investigation. The person suspected of fraud will be notified of the allegations against them and afforded an opportunity to provide a written explanation as part of the preliminary investigation process.

10.4 The VP for Finance will keep the President, Chair of the Audit & Risk Committee, the Internal Auditors and the Governing Body informed of the investigation as appropriate while ensuring confidentiality is maintained.

10.5 Following a decision by the Fraud Review Panel, their nominee will report the matter to any other relevant external parties as may be deemed appropriate.

10.6 An annual report will be provided to the Audit & Risk Committee which will include an overview of all instances of fraud reported in the previous academic year, the decision of the Fraud Review Panel and the outcome of any investigation. Confidentiality will be maintained.

Investigative Procedure Summary



11 Disciplinary procedure

Following completion of the preliminary investigation and where the Fraud Review Panel decide that the facts established by the preliminary investigation warrant further attention, the matter may be referred for investigation in accordance with the University's disciplinary procedures or to the Gardai.

12 Related Documents

See Section 3.2

13 Useful Links

Policies page

14 Policy Review

This policy will be reviewed in advance of the review date i.e. day month year, and/or as soon as possible following new or updated legislation, national or sectoral policy.

15 Policy Author

The authors of this policy are the Finance Managers. Any feedback or issues arising on implementation of this policy should be communicated to the policy authors. They are responsible to ensure that the Policy Owner is aware of these comments when reviewing the policy.

16 Appendices

Appendix 1 – Fraud Incident Report Form

Appendix 1. Fraud Incident Report Form

"What Happened" – Incident Capture	
Incident*:	
Statement*: **(Brief description of incident)**	
Situation/Incident Date*:	
Raised by*:	
Impact[6]:	
Person making the report*:	
Details of incident known to date*[7]	
❖	
❖	
❖	
Other Notes	

*Compulsory fields

[6] If fraud constitutes misappropriation of funds, include estimated value. If fraudulent actions have been identified, include estimated impact – e.g. procurement fraud as result of accepting bribe from supplier.

[7] Brief summary only. A full investigation will be conducted if required and in keeping with the policy.

Appendix: (if any attachments)