

Anti-Fraud and Corruption Policy



Policy owner
Finance Office

Approval date and body
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University College Dublin (UCD) is committed to maintaining and upholding the highest standards of honesty, integrity, incorruptibility and accountability. UCD expects its community, including its staff and students, to conduct themselves to the highest standards in these matters and will not tolerate fraud or corruption in any way. Wrongdoing such as fraud or corruption, or the covering up of these, can have a devastating effect on our professional reputations, working relationships and morale and may result in criminal prosecution including under the Criminal Justice (Theft and Fraud Offences) Act 2001 and the Criminal Justice Act 2018. If a member of the UCD community believes that someone is or maybe involved in such illegal or improper activity, then they should report this to the UCD. The aiding or abetting of such activity may also be a criminal offence and lead to criminal prosecution.

This policy operates in conjunction with other existing statutes, policies and codes of conduct, including the Disciplinary Statute (Statute 28), the Protected Disclosure Policy, the Conflict of Interest Policy and the Acceptable Use Policy. Where any allegation made under those policies could amount to fraud or corruption, then it will be dealt with in accordance with this policy. Likewise, reports or findings which are made pursuant to this policy will, where appropriate, form the basis of actions under those other instruments.

1. Purpose

This policy aims to:

- a) promote and support the University's culture of honesty, integrity and professionalism by outlining the key principles in regard to fraud and corruption prevention and detection.
- b) provide information and guidance to the UCD Community on how to address suspicions of fraudulent activities.
- c) provide the mechanisms through which such matters will be dealt.

2. Definitions

Computer Fraud means the use of information technology equipment or systems (IT) to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of IT was a material factor in the perpetration of fraud. Theft (e.g. hacking systems or utilising computer resources for purposes not authorised by the

owner) or fraudulent use of computer time and resources is included in this definition. These issues are also covered in the University's Acceptable Use Policy.

Corruption means the direct or indirect offering of, seeking for or accepting inducements, gifts, favours, payment or benefits in kind which may improperly influence the action of any person in relation to his or her office of employment, position or business. The corrupt person need not benefit directly from their deed; they may unreasonably use their position to secure or influence some advantage to another. Not reasonably taking action to prevent corruption, also amounts to corruption. For the purpose of this policy, corruption is not limited to that as defined in the Criminal Justice (Theft and Fraud Offences) Act 2001 (see footnote 1).

Fraud means the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. It includes acts such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. Attempted fraud is necessarily treated as seriously as accomplished fraud. For the purpose of this policy, fraud is not limited to that as defined in the Criminal Justice (Theft and Fraud Offences) Act 2001 (see footnote 2).

A non-exhaustive list of **Fraud** and **Corruption**, includes:

- misappropriation of UCD assets, including the unauthorised or illegal use of confidential or proprietary information;
- financial fraud, including misrepresentation of expense claims and the creation of and payments to fictitious vendors;
- 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 UCD;
- Colluding with vendors or 3rd parties in providing preferred pricing, engaging in contract rigging, inflating invoices or raising invoices for which goods have not been received.
- blackmail or extortion;
- Computer Fraud;
- Identity Fraud;
- knowingly creating and/or distributing false or misleading financial reports;
- violation of the UCD's procedures with the aim of personal gain or to the detriment of UCD.

Fraud Response Panel means the panel constituted in accordance with this policy which has the responsibility of investigating, assessing and otherwise dealing with allegations of Fraud or Corruption.

HoU means the Head of Unit/Head of School of the area in which the suspected Fraud or Corruption is alleged to have occurred.

Initial Reporter means the person who initially suspects that Fraud or Corruption is occurring or may have occurred.

Footnote 1. The Criminal Justice Act 2018 creates the offence of active and passive corruption, defined as either directly

or indirectly corruptly offering/giving or corruptly requesting/accepting a gift, consideration or advantage as an inducement or reward for any person doing an act in relation to his or her office of employment, position or business.

Footnote 2. A person who dishonestly, with the intention of making a gain for himself or herself or another, or of causing loss to another, by any deception induces another to do or refrain from doing an act is guilty of an offence.

3. Scope

This policy applies to the UCD community which includes:

- Staff of UCD and/or its wholly owned subsidiary companies, which includes temporary and hourly paid employees in their work for UCD.
- Consultants, vendors, contractors and other 3rd parties as they seek to initiate or in the conduct of any relationship with UCD.
- Students of UCD, which includes all current and former students, full-time and part-time, in their past and present interactions with UCD.

The policy applies to all units of the University, both academic and support, including research centres and wholly owned subsidiary companies.

4. Principles

UCD is committed to maintaining and upholding the highest standards of honesty, integrity, incorruptibility and accountability. To obtain this, UCD is committed to promoting a culture which both supports these aims and safeguards UCD's resources, and which includes public funds.

In support of these ends, UCD ensures that opportunities for and risk of Fraud and Corruption are reduced to the lowest possible level by:

- 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 Student Code of Conduct;
- dissemination of related policies, procedures and guidelines to members of the UCD community;
- ensuring the appropriate segregation of duties and responsibilities across UCD;
- delegating financial approval authority across a range of personnel;
- promoting a culture of transparency, including the application of procedures in accordance with the University's Protected Disclosures Policy which may include allegations of Fraud or Corruption;
- ensuring that appropriate management resources and structures are in place across UCD in order to detect any incidence of Fraud or Corruption;
- managing any allegation of Fraud or Corruption in a timely and appropriate manner and in accordance with relevant policies and procedures; and
- treating all personnel who become the subject of an allegation of Fraud or Corruption in a fair manner.

Persons who threaten retaliation against a person reporting suspected Fraud or Corruption shall be subject to disciplinary action.

Persons reporting Fraud or Corruption knowing it to be false shall be subject to disciplinary action.

5. Roles and responsibilities

Responsibility of Managers

Each member of Senior Management and HOU:

- be familiar with the types of improprieties that might occur in their area and be alert for any indication that Fraud or Corruption may be occurring;
- take all reports of actual or suspected Fraud and Corruption very seriously;
- report any report received or suspicion of Fraud or Corruption, without delay, in accordance with this policy;
- support and work with Senior Management, other involved units and law enforcement agencies in the detection, reporting and investigation of activities which do or could amount to Fraud or Corruption, including the prosecution of offenders; and
- if Fraud or Corruption is detected in an area, take appropriate corrective actions to ensure adequate controls exist to prevent a recurrence of those improper actions.

Responsibility of Employees

Employees must:

- adhere to the Employee Code of Conduct; noting that it is the responsibility of each employee to conduct their UCD business in such a way as to prevent Fraud and Corruption;
- be alert to the possibilities for Fraud and Corruption and for any indications that improper activity is taking place;
- report any suspicion of Fraud or Corruption, without delay, in accordance with this policy; and
- support and cooperate with Senior Management, other involved units and law enforcement agencies in the detection, reporting and investigation of activities which do or could amount to Fraud or Corruption, including the prosecution of offenders.

Responsibility of Students

Students must:

- adhere to the Student Code of Conduct.;
- report any suspicion of Fraud or Corruption, without delay, in accordance with this policy; and
- support and cooperate with Senior Management, other involved units and law enforcement agencies in the detection, reporting and investigation of activities which do or could amount to Fraud or Corruption, including the prosecution of offenders.

Associated Misconduct

For the avoidance of doubt, where in addition to the commission of Fraud or Corruption, a member of the UCD Community has:

- covered up, obstructed, failed to report or monitor a fraud that they become aware of; or
- in UCD's reasonable belief, made a deliberately false allegation of Fraud or Corruption ;

then this constitutes a breach of this policy and UCD will take appropriate action against the individual(s).

The University reserves the right to take a separate civil action against any individual(s) it believes were or are involved in Fraud or Corruption.

6. Reporting Allegations of Fraud

Every person must:

- act in good faith and reasonably, in reporting, without delay, any instances of suspected or actual Fraud or Corruption in accordance with this policy;
- keep the fact of their reporting and any investigation confidential until such time that any information is lawfully in the public domain;
- preserve and protect all relevant evidence relating to the allegation; and
- not investigate the alleged Fraud or Corruption other than in accordance with this policy.

Unless the HoU is suspected of involvement in the Fraud or Corruption, the Initial Reporter must report it to that individual.

Unless the line-manager of the HoU at University Management Team (UMT) level is suspected of involvement in the Fraud or Corruption, the HoU, or the Initial Reporter if the previous paragraph applies, must report the allegation to that UMT member.

The last person to have received the report (or the initial Reporter if the report cannot be passed on in accordance with this policy), must report the allegation of Fraud or Corruption to the Fraud Response Panel.

If any person who is obliged to report to the Fraud Response Panel suspects that one or more members of that panel may be involved in the Fraud or Corruption, then they must report to the President or the Chair of the Governing Authority.

The Fraud Response Panel will assess the report in accordance with this policy.

Fraud Response Panel

The Fraud Response Panel is responsible for the handling and investigating of all allegations of fraud in a timely and appropriate manner. The Fraud Response Panel will have access to internal and external resources and expertise, and unrestricted access to UCD's records and files as required to carry out an investigation..

Membership of the Fraud Response Panel will include the following:

1. Bursar (Chair).
2. The Chief People Officer, Director of SIRC and Legal Services.
3. The Deputy President and Registrar.

4. Such other person who may be co-opted by the Chair as required.

In the event that a member of the Fraud Response Panel is conflicted to act then the Chair shall appoint an alternative member. If the Chair is any way conflicted, then the President shall appoint an alternative Chair.

The Head of Internal Audit will be in attendance at any meetings of the Fraud Response Panel and the Director of Legal Services may attend any meetings on the request of the Chair.

The Fraud Response Panel may investigate allegations of fraud which are referred to it under the University's Protected Disclosures Policy.

Investigation Procedures

The Fraud Response Panel will review all documentation and information available to it and take immediate steps to prevent the possible destruction of relevant information or evidence.

If the initial assessment of the Fraud Response Panel is that the allegations cannot be dismissed, then it must:

1. Inform the person, who is the subject of the allegation that an investigation is to be carried out, unless this may prejudice the investigation.
2. Request the Head of Internal Audit to carry out an investigation; the Head of Internal Audit may engage external specialists and take legal advice as and when required.
3. On completion of the investigation the Head of Internal Audit shall prepare a report of his or her findings and recommendations and send this to the Chair of the Fraud Response Panel.
4. The Fraud Response Panel shall consider the findings and recommendations of the report and decide whether further action is required to be taken including referring the matter (together with a copy of the report) to be dealt with under another of UCD's policies, instructing UCD HR to institute disciplinary action in accordance with the Disciplinary Statute, using the Student Disciplinary Procedure, taking legal action and notifying the Gardai including in accordance with the Criminal Justice Act 2011. The Panel may review the report with the Head of Internal Audit and/or the Director of Legal Services.
5. The Chair of the Fraud Response Panel shall send a copy of the report to the President. A copy of the report shall also be provided to the Chair of the Audit and Risk Management Committee and the Chair of the Governing Authority on a confidential basis.
6. Where an allegation has been referred under the University's Protected Disclosures Policy, the Chair shall send the report to the impartial person under the Protected Disclosures Policy and who will then usually deal with the matter under that Policy.
7. Where appropriate, the President will notify the HEA about the matter.

8. Annual Reporting to the Governing Authority

The Fraud Response Panel will provide a record of all allegations received and investigations carried out under this policy to the Bursar. These will be maintained in confidence.

An Annual Report will be prepared by the Bursar and submitted to the University's Governing Authority in relation to fraud allegations received by the University in the preceding calendar year.

The Annual Report shall maintain the anonymity of all those involved and shall include information on

- numbers of allegations received.
- numbers referred to another procedure.
- numbers investigated and dismissed.
- numbers upheld and actions taken.

8. Related documents

1. Employee Code of Conduct;
2. Student Code of Conduct;
3. Protected Disclosures Policy;
4. Acceptable Use Policy;
5. Student Discipline Procedure;
6. Disciplinary Statute;
7. Conflict of Interest policy;
8. Research Integrity Policy;
9. Gifts and Hospitality Policy.

Version History

1. 14 March 2023