

UNIVERSITY COLLEGE DUBLIN

FRAUD POLICY

1. PURPOSE

- 1.1 UCD recognises the importance of protecting the university, its reputation and its employees from the consequences of fraudulent activity. Accordingly, UCD expects the highest standards of ethical behaviour from all university staff, students and others who transact business with the university. This policy sets out the responsibilities of members of staff of UCD 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 university's funds and assets and is applicable to all university and university-controlled funds and assets including research grants and consultancy projects administered by the university. The policy also applies to all subsidiary companies.
- 2.2 Members of staff should ensure that they are familiar with other relevant UCD policies, procedures and regulations, including:
 - (a) UCD Staff Manual
 - (b) UCD Financial Policies and Procedures
 - (c) UCD Research Ethics Code of Good Practice
 - (d) UCD Policy on Dignity and Respect
 - (e) UCD Computer and Network Systems Acceptable Use Policy

3. DEFINITION

- 3.1 The term "fraud" is used to describe such acts of dishonesty 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 university funds
- Theft, misappropriation or unauthorised use of university property

4. GENERAL PRINCIPLES

- 4.1 It is UCD 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. Where appropriate, suspected fraud will be reported to the Gardaí or other appropriate civil authorities for investigation.

5. REDUCING THE POTENTIAL FOR FRAUDULENT ACTIVITY

- 5.1 UCD 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 UCD 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 Bursar/VP Finance.
- 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 Bursar/VP Finance.
- 6.3 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.
- 6.4 Anonymous reporting is discouraged but, where supported by evidence, may form the basis of an investigation.

7. INVESTIGATION PROCEDURES

- 7.1 On receipt of a report relating to fraud or suspected fraud, the Bursar/VP Finance will convene a group which may comprise the Bursar/VP Finance (or nominee), the Corporate and Legal Affairs Secretary and the Head of Internal Audit. The group may also include other relevant staff, external specialists and legal counsel which the group considers necessary to its deliberations. Where the person suspected is a member of staff, the VP Staff (or nominee) may also be a member of the group.
- 7.2 Preliminary investigation of the facts shall normally be led by the Head of Internal Audit supported, where deemed necessary, by specialist external experts. On completion of the preliminary investigation, the Head of Internal Audit shall present a written report to the group. The person suspected will be afforded an opportunity to provide an explanation as part of the preliminary investigation process.

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 UCD's established disciplinary procedures or to the Gardaí or other appropriate authorities.