



Ollscoil  
Teicneolaíochta  
an Atlantaigh

Atlantic  
Technological  
University

# Anti-Fraud Policy

## Version 1.0

## Revision History:

Date of this revision: 13 <sup>th</sup> April	Date of next review:
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Version Number/ Revision Number	Revision Date	Summary of Changes	Changes marked
1.0		New Policy	

## Consultation History:

Version Number/ Revision Number	Consultation Date	Names of Parties in Consultation	Summary of Changes
1.0	N/a		

## Approval:

This document requires the following approvals:

Version	Approved By:	Date
1.0	ATU Governing Body	13 <sup>th</sup> April 2022

## Quality Assurance:

Date Approved:  13 <sup>th</sup> April 2022	Date Policy to take effect:  13 <sup>th</sup> April 2022	Date Policy to be Reviewed:  13 <sup>th</sup> April 2023
Written by:	ATU Corporate Governance and Data Protection PSC	
Approved by:	Working Group 4	
Approving Authority:	ATU Governing Body	
Head of Function responsible:	VP for Finance and Corporate Services	
Reference Documents:	Anti-Fraud Policies of LYIT, GMIT and IT Sligo.	

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Other: - Internal Use Only	<input checked="" type="checkbox"/>

This Policy was approved by the Governing Body on 13<sup>th</sup> April 2022. It shall be reviewed and, as necessary, amended by the University annually. All amendments shall be recorded on the revision history section above.

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## 1. PURPOSE

1.1 Atlantic TU recognises the importance of protecting the University, its reputation and its employees from the consequences of fraudulent activity. Accordingly, Atlantic TU 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 Atlantic TU 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 Atlantic TU policies, procedures and regulations, including:

- a) HR Policies and Procedures (including disciplinary procedures)
- b) Protected Disclosures Policy
- c) Financial Policies and Procedures
- d) Research Ethics Code of Good Practice
- e) Dignity at Work Policy
- f) 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 University funds
- Theft, misappropriation or unauthorised use of University property.

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

- 4.1 It is Atlantic TU 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 University to report certain cases of fraud to An Garda Síochána for investigation.

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

- 5.1 Atlantic TU 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 Atlantic TU 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 Faculty/Unit or immediate superior without delay. On receipt of such a report, the person receiving the report should report the matter to the President or the President's nominee.
- 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 President or the President's nominee.
- 6.3 In circumstances where members of staff are unable or it is not appropriate to report the matter to the President or the President's nominee, they should themselves report the matter to the Chair of the Audit Committee or Chair of the Governing Body..

- 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 University shall not generally investigate anonymous disclosures but such disclosures may be considered at the discretion of the President or the President's nominee. When exercising this discretion, the University 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 Atlantic TU's Protected Disclosures Policy.

## **7. INVESTIGATION PROCEDURES**

- 7.1 On receipt of a report relating to fraud or suspected fraud, the President or the President's nominee 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 President or the President's nominee shall present a written report to the group investigating the matter.
- 7.3 The President or the President's nominee 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 Atlantic TU's established disciplinary procedures or to the Gardaí or other appropriate authorities.