

Fraud and Anti-Corruption Policy for publicjobs

Policy Owner:	Corporate Services
Most recent review:	August 2024 (#10)
Reviewed by:	Catherine Dobbins
Approved by:	Management Board
Effective date:	1 September 2024
Next review date:	1 September 2025

Summary

This policy sets out the role of everyone working with or in publicjobs for detecting and reporting suspected fraud or breaches of ethical standards. It covers financial and asset related fraud, fraudulent activity in relation to recruitment and selection processes and breaches of the Ethics or Standards in Public Office legislation. It includes definitions, responsibilities of all staff/managers and parties engaging with us, how to report issues and how we will conduct investigations, and the potential consequences for those who commit fraud or engage in unethical behaviour. It defines the controls in place, including a culture which includes high standards of personal and professional conduct, communications around unacceptable behaviour and this policy, training and the range of other controls in place.

Purpose

This organisation is, and wishes to be seen by all as, honest and opposed to fraud in the way it conducts its business. Our fraud policy addresses the responsibility of employees and management for the detecting and reporting of fraud or suspected fraud, and the responsibilities of Board Members and selection board members in reporting of fraud or suspected fraud. It also covers breaches of the Ethics or Standards in Public Office legislation by staff at AP level or above in the organisation or members of the Board.

Scope

This policy covers financial and asset related fraud within public jobs and any fraudulent activity in relation to recruitment and selection processes. It applies to staff, selection board members/assessors, board members, candidates, contractors/suppliers or any entity which has entered into a contract with the organisation. The scope of the policy also covers breaches of the Ethics or Standards in Public Office legislation by staff at AP level or above in the organisation or members of the Board.

Policy

It is our policy to identify and promptly investigate any possibility of fraudulent or related dishonest activities and, when appropriate, to pursue legal remedies available under the law. We aim to promote an organisational culture which encourages the prevention of fraud by raising awareness of the need for high standards of personal and professional conduct. Any act of fraud ascertained upon investigation, or pursuant to a criminal conviction, or through written acknowledgment by the person(s) concerned, shall result in the appropriate disciplinary and legal actions against the employee(s) and/or entities, to include the possibility of termination of employment, termination of contract, restitution and/or forwarding information to the appropriate authorities for criminal prosecution. The repayment of losses will be sought in all cases and we would normally expect to recover all costs in addition to the recovery of losses.

Definitions

For the purposes of this policy, fraud shall include but is not limited to:

- Theft or misappropriation of organisational assets
- Submitting false claims for payments or reimbursement
- Accepting or offering a bribe or accepting gifts or other favours under circumstances that might reasonably lead to the inference that the gift or favour was intended to influence an employee's, Board Member's or selection board member's/assessor's decision-making while serving in or for the organisation
- Accepting a payment/gift from a third party
- Blackmail or extortion
- Paying of excessive prices or fees where justification thereof is not documented

- Violation of organisational procedures with the aim of personal gain or to the detriment of the organisation or its reputation
- Wilful negligence intended to cause damage to the material interest of the organisation
- A dishonourable or irresponsible or deliberate act against the interests of the organisation.

Unethical behaviour for the purposes of this policy is behaviour which breaches the requirements set out in the Ethics or Standards in Public Office legislation. Staff should also ensure that they understand the requirements of the Code of Standards and Behaviour in this regard and the Guidelines for this office.

This policy also covers unethical behaviour by staff or selection board members in recruitment and selection processes.

Responsibility for the Detection and Prevention of Fraud

Managers and employees at all levels are responsible for exercising due diligence and control to prevent, detect and report acts of fraud. Those who fail to carry out these responsibilities will be subject to disciplinary action up to and including termination of employment.

Responsibility of Management

It is the responsibility of managers (particularly budget holders) to be familiar with the types of improprieties that might occur in their area and be alert for any indication that improper activity, misappropriation or dishonest activity is or was in existence in his or her area and put in place controls, checks and governance arrangements to avoid such occurrences.

Managers are required to support and work with staff, other units and law enforcement agencies in the detection, reporting and investigation of dishonest or fraudulent activity including the prosecution of offenders. If a fraud is detected in an area the senior manager is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of improper actions.

Responsibility of Employees

It is the responsibility of all employees to conduct their business in such a way as to prevent fraud occurring in the workplace. Employees must also be alert to the possibilities for fraud and be on guard for any indications that improper or dishonest activity is taking place.

Responsibility of Board Members and Selection Board Members/Assessors

It is the responsibility of all Board Members and selection board members/assessors to conduct their business in such a way as to prevent any improper or dishonest activity occurring in relation to their role and responsibilities.

Reporting Fraud or Unethical Behaviour

It is the responsibility of all concerned to report any suspicion of fraud immediately according to the procedure laid out below. Persons who cover up, obstruct, fail to report, or monitor a fraud that they become aware of, or ought to have been aware of, will be considered to be an accessory after the fact and may be subject to disciplinary action up to and including termination of employment. Persons who threaten retaliation against a person reporting a suspected fraud shall be subject to disciplinary action up to and including termination of employment.

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

- Incorrect accusations
- Alerting suspected individuals to an investigation underway
- Treating the person(s) accused unfairly
- Making statements that could lead to claims of false accusations or other charges.

In all cases, the incident, facts, suspicions or allegations should not be discussed with anyone inside or outside of the organisation unless specifically directed to do so by the officer investigating the incident. In particular, the matter should not be discussed with the individual suspected of fraud.

Fraud can be detected at any level within the organisation and the following general principles should apply in the reporting of suspected fraud:

- A person who suspects that fraudulent practice may be operating should, in the first instance, report the matter to his/her manager. Should it be inappropriate to make such a report to an immediate manager, the report should be made to the senior manager, Head of Corporate Services or directly to the CEO;
- Once a report of suspected fraud is made to the manager that person should report the suspicion to a senior manager, the Head of Corporate Services or the CEO;
- A senior manager on receipt of a report of a suspected fraud should report the matter to the Head of Corporate Services and CEO.

Suspected fraud may also be reported using the procedures set out in the Protected Disclosures Policy, and the person reporting fraud (through either mechanism) may also be entitled to protections set out in the Protected Disclosures Act 2014.

No investigation of the suspected fraud should take place until the Head of Corporate Services and/or CEO has been informed. If the case involves /both of these individuals, the Chairperson of the Internal Audit Committee should be informed.

Proposed Procedures for the Investigation of Alleged Fraud of Alleged Unethical Behaviour

The Head of Corporate Services /CEO will have responsibility for co-ordinating the response and will seek expert legal advice from the Chief State Solicitor's Office/Office of the Attorney General or other advice if required and will decide whether there is sufficient evidence of a crime being committed to involve An Garda Síochána at this stage. The CEO will inform the Audit Committee as appropriate and keep them informed of developments and will notify the Board that an investigation is underway (either internally or by An Garda Síochána).

Internal Investigation

The CEO/Head of Corporate Services may notify the Internal Auditor who will, if appropriate, conduct an initial investigation to gather factual information and reach a preliminary view as to whether further action is required. The Internal Auditor will report the findings, conclusions, and any recommendations to the Head of Corporate Services/CEO. Alternatively the initial

investigation may be conducted by the Head of Corporate Services, or other designated senior manager from within the organisation (or another Civil Service Office/Department).

Where initial investigation provides reasonable grounds for suspecting the accused of fraud or a dishonest activity, or unethical behaviour, the Head of Corporate Services, in consultation with the CEO and other relevant officers, will decide if any actions are necessary to prevent further loss. This may require the suspension with or without pay of the member or members of staff (which will take place in accordance with the Disciplinary Code) and/or the decision as to whether further investigation is required.

Each case will be considered individually in accordance with the expert advice obtained with a view to minimising the losses (both monetary and otherwise) to the office. Having reached a decision as to what further action is necessary and how such actions should be undertaken, the Head of Corporate Services will liaise with other senior managers and the CEO.

When further investigation is required, an Investigating Committee and its Chair will be appointed by the CEO for each case. All meetings of the Committee will be treated as confidential and shall be fully documented with investigation work normally led by an Internal Auditor. In circumstances where the investigation requires the use of technical expertise which the Internal Auditor may not possess, the Investigating Committee may appoint external specialists (subject to the approval of the CEO) to lead and/or contribute to the investigation.

Upon completion of its investigation, the Investigating Committee will submit a written report of its findings and its recommendation(s) to the CEO who will issue a decision on the matter and determine whether disciplinary procedures should be invoked or whether the Gardaí should be notified. The Head of Corporate Services /CEO will communicate the decision to the person(s) accused of the fraud or related dishonest activity and will submit a copy of the report to the Audit Committee. Any appeal of this decision will be made to the Chairman of the Board.

Employees or others who are under investigation shall be entitled to have a member of staff or other appropriate individual present during the course of any interview that is conducted in

connection with the alleged fraud or related dishonest activity or unethical behaviour with a view to defending their case.

The Press Officer/CEO will be responsible for dealing with any enquiries from the press and other media.

The Audit Committee will, at an appropriate time, consider the results of the investigation and assess whether there is a weakness in systems of internal control which need to be addressed. The Audit Committee will report the findings, conclusions and recommendations, following consultation with the relevant unit(s), to the Board. The Board will be kept informed throughout the process to the greatest extent possible while safeguarding the integrity of the investigation.

Accounting for Loss, Restitution and Recovery

The unit incurring the loss from a dishonest or fraudulent act will normally suffer the loss until monies can be recovered through insurance or restitution.

References for Employees Disciplined or Prosecuted for Fraud

Where there is a request for a reference for a member of staff who has been disciplined or prosecuted for fraud or a dishonest activity, the Head of Corporate Services shall prepare any reply to a request for a reference having regard to office policies and employment law.

Communication and Training

This Policy will be communicated to all staff through the Intranet and will include a briefing note as to the importance of vigilance in this area. The existence of a Fraud Policy will also be highlighted to selection board members in their board information pack. The Board will be made aware of this Policy on an ongoing basis.

The Head of Corporate Services and other selected senior managers were trained in the awareness and investigation of fraud.

Review of Fraud and Anti-Corruption Policy

This policy (and the risk assessment) will be reviewed annually by the Head of Corporate Services.

Internal Controls

An annual review is conducted of internal controls, including those controls in place to prevent fraud and unethical behaviour. A Report is prepared for the Management Board, Board and the Audit Committee. This Report includes the operation of all internal controls, highlights any issues identified, and includes an action plan for implementation where any issues or areas for improvement are identified.

Note

If the suspected incident involves the Head of Corporate Services, another member of the Management Board shall undertake the role and functions specified for the Head of Corporate Services.

Internal Controls

- Annual Fraud and Unethical Behaviour risk assessment conducted and appropriate mitigations put in place.
- Internal Audits on identified priority areas including all areas of high expenditure.
- Audits by CPSA.
- Internal checks by Quality Team on random campaigns/units.
- Security access control.
- All systems password protected and no sharing of passwords allowed.
- Segregation of functions, where possible.
- Code of Standards and Behaviour and Guidelines for this Office in place.
- Code of Corporate Ethics in place.
- All recommendations by Compliance Unit followed up on every six months and overall campaign reviews conducted where required.
- Asset Management Policy with requirements around the Disposal of Assets (see Appendix A below).

Appendix A

DISPOSAL OF ASSETS

In order to meet its requirements under government accounting procedures, it is the policy of publicjobs to adhere in full to the Public Financial Procedures and Circular numbers I/95, 31/95, I/96, I4/96, I9/96, I8/97, 30/03 and F7/2/95 in respect of asset categories; valuation; acquisition and disposal and the requirements of the Appropriation Account.

It is the policy of publicjobs that assets should only be held where they continue to be in effective use. All other assets should be disposed of in accordance with this policy. All assets held on its fixed asset register are subject to regular review (audit) in respect of effective use and carrying (book) value. Disposal should only take after the outcome of such a review.

1. Asset disposal will be carried out in the most cost effective and efficient manner.
Appropriate transactions to reflect the disposal will be made in the Fixed Asset Register; the books of account and relevant sections of the Appropriation Account.
2. Assets will be disposed of at the best available estimate of fair market value.
3. To ensure disposal at fair market value the policy detailed immediately below must be followed. "Value" here refers to fair market value for each asset being disposed of:
 - Value in excess of €70,000.00 - must be authorised by the Management Board and sold by an open competitive tender/auction.
 - Value below €70,000.00 but greater or equal to €2,000 - a minimum of three competitive bids must be secured –this process must be overseen and authorised by persons at Principal Officer level or above.
 - Value less than €2,000 - the Head of Corporate Services may authorise a notice to staff of intention to dispose of the item. Staff members will then be entitled to make a written bid in accordance with instructions issued with the offer.
 - Items found to have a zero market value may, at the discretion of the Management Board, be given free to staff, schools charities etc.
4. Staff involved in the disposal of surplus or obsolete assets must:
 - Adequately document reasons for disposal: (i) asset no longer required by the office; (ii) is surplus to current or immediately foreseeable needs; (iii) is due for disposal under an approved asset replacement programme; (iv) is unserviceable or beyond economic repair; (v) its technology is obsolete and operationally inefficient; (vi) other as specified.

- Advertise and dispose of asset in line with this policy.
 - Record estimated value of asset being disposed of and basis for that estimate.
 - Where required specific expertise should be sought and documented.
 - Obtain from the appropriate authority prior approval for disposal.
 - Ensure assets are disposed of in an environmentally friendly manner.
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- Ensure assets are disposed of in a secure manner that does not breach any protocols or client confidences.
 - Notify Finance Unit of the disposal of Asset.
 - Complete relevant form and retain copy on file and forward original to Finance Unit.
5. The Head of Corporate Services/Professional Accountant will report on the disposal of assets at Management Board meetings.
 6. Unless as otherwise specified above, ensuring full compliance with all the requirements of this policy is the responsibility of the Accounting Officer (Chief Executive) and the Management Board.

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Tagraíonn 'poistphoiblí' don tSeirbhís um Cheapacháin Phoiblí, a bunaíodh faoin Acht um
Bainistíocht na Seirbhíse Poiblí (Earcaíocht agus Ceapacháin) 2004-2013

publicjobs refers to Public Appointments Service established under the Public Service
Management (Recruitment and Appointments) Act 2004-2013