

## Policy Name: Anti-Fraud Policy

<b>Policy Title:</b>	Anti-Fraud Policy
<b>Description:</b>	To describe and develop procedures which will aid in the investigation of fraud and related offences and which will ensure that such cases are dealt with timely and appropriately.
<b>Author (Position):</b>	Chief Financial Officer
<b>Version:</b>	1
<b>Approved By:</b>	MIE Governing Body
<b>Policy Re-approval Date:</b>	June 2023
<b>Date of Next Policy Review:</b>	June 2027 (or as necessary)

## Anti-Fraud Policy

### 1. General

The Governing Body<sup>1</sup> of Marino Institute of Education's (MIE) policy is to maintain high legal, ethical and moral standards and to adhere to the principles of integrity, objectivity and honesty. It wishes to be seen as opposed to fraud and corruption in the way it conducts its business. All members of staff are expected to share this commitment.

The objective of this policy is to promote a culture which encourages the prevention of fraudulent activity and to facilitate the detection of fraud and the development of procedures which will aid in the investigation of fraud and related offences and which will ensure that such cases are dealt with timely and appropriately.

### 2. Definition

The term fraud is commonly used to describe a wide range of misconducts including theft, corruption, embezzlement, bribery, forgery, misrepresentation, collusion, money laundering and concealment of material facts.

It often involves the use of deception to make a personal gain for oneself, a connected person or a third party, or a loss for another – intention is the key element that distinguishes fraud from irregularity or error.

Corruption is the abuse of power for private gain.

Conflict of interest exists where the impartial and objective exercise of the official functions of a person are compromised for reasons that involve family, personal life, political or other affinity, economic interest or any other shared interest with anyone with whom the Institute interacts.

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

- Theft or misappropriation of funds or other MIE assets;
- Submitting false claims for payments or reimbursement<sup>2</sup>;
- Accepting or offering a bribe or accepting gifts<sup>3</sup> or favours under circumstances that might lead to the inference that the gift or favour was intended to influence an employee's (or third party's) decision-making;

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<sup>1</sup> See [Code of Governance](#) and [Matters Reserved for the Governing Body of MIE](#)

<sup>2</sup> See [Reimbursement of Expenses](#) and [Reimbursement of Expense Incurred by Governing Body Members](#)

<sup>3</sup> See [Guidance in Relation to Gifts and Gratuities to Staff Members](#)

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- Accepting a commission from, or paying same to, a third-party;
- Blackmail or extortion;
- 'Off-books' accounting or making false or fictitious accounting entries;
- Paying of excessive prices or fees where authorised justification thereof is not documented;
- Violation of the Institute's procedures (for example the Employee Code of Conduct) with the aim of personal gain, or to the detriment of the Institute;
- Wilful negligence intended to cause damage to the material interest of the Institute;
- A dishonourable or irresponsible or deliberate act against the interests of the Institute.

Fraud may not have just a financial impact. It may also cause reputational damage to the Institute. This is of particular importance for a body in receipt of public and EU funds.

### 3. Reporting Cases of Fraud or Conflict of Interest

- 3.1 Any staff member who becomes aware of a potential instance of fraud or a conflict of interest in another staff member is expected to inform their Head of Department immediately or, if this is not appropriate, the Human Resources (HR) Manager. The President will then be consulted to determine what action is appropriate, if any.
- 3.2 Any staff identifying a potential conflict of interest as applying to themselves should likewise report the matter immediately.
- 3.3 A reporting process is already in place for members of the Governing Body<sup>4</sup> and certain senior staff, arising from the requirements of the [Ethics in Public Office Legislation, 1995](#).
- 3.4 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 and/or discharge<sup>5</sup>. Persons who threaten retaliation against a person reporting a suspected fraud shall be subject to disciplinary action<sup>5</sup> up to and including termination of employment.
- 3.5 Great care must be taken in dealing with suspected dishonest or fraudulent activities to avoid:

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<sup>4</sup> See [Code of Governance](#) and [Matters Reserved for the Governing Body of MIE](#)

<sup>5</sup> See [MIE Disciplinary Policy](#)

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- Incorrect accusations;
- Alerting suspected individuals to an investigation underway;
- Treating employees unfairly;
- Making statements that could lead to claims of false accusations or other charges.

3.6 In the case of all employees and management, the incident, facts, suspicions or allegations should not be discussed with anyone inside or outside the Institute at any time, unless specifically directed to do so by the President or HR Manager. In particular, the matter should not be discussed with the individual suspected of fraud.

## 4. Policy

It is MIE's policy to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the Institute and, when appropriate, to pursue legal remedies available under the law. Any act of fraud ascertained upon investigation, or pursuant to a criminal conviction, or through written acknowledgement by the employee(s) concerned, shall result in appropriate disciplinary<sup>6</sup> and legal action against the relevant employee(s) and/or entities. This includes the possibility of termination of employment, restitution and/or forwarding information to the appropriate authorities for criminal prosecution. The repayment of losses will be sought in all cases and MIE would normally expect to recover all associated costs, in addition to the recovery of losses. This includes costs incurred in investigating or acting in relation to the case, such as legal and other professional fees.

## 5. Responsibility for the Detection and Prevention of Fraud

- 5.1 Employees at all levels are responsible for exercising due diligence and control to prevent, detect and report acts of fraud<sup>6</sup>.
- 5.2 It is the responsibility of Heads of Department and management to be familiar with the types of impropriety 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 to put in place appropriate controls to avoid such occurrences.
- 5.3 It is the responsibility of all employees to conduct their Institute business in such a way as to prevent fraud occurring in the workplace, and to be alert to the possibilities of fraud and be on guard for any indications that improper or dishonest activity is taking place.

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<sup>6</sup> See [Public Interest Disclosure \(Whistleblowing\) Policy](#)

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- 5.4 All employees are required to co-operate with MIE management, other authorised organisations (e.g. investigating consultants) 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 Head of Department or manager is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of improper actions.
- 5.5 For the purposes of this policy, an employee or staff member is a person who receives remuneration, either full-time or part-time, from MIE. The term also includes any volunteer who provided services to MIE through an official arrangement with MIE.

## **6. Procedures for the Investigation of Alleged Fraud**

- 6.1 The President will (except in any case involving their Office) have responsibility for co-ordinating the Institute's response and will in most cases engage the HR Manager to conduct preliminary enquiries. The President may seek expert legal advice or other professional advice if required. The President will inform the Chairperson of MIE's Governing Body<sup>7</sup> and will involve other management or staff as appropriate (e.g. the Chief Financial Officer, or the Head of the relevant Department) and keep them informed of developments as appropriate.
- 6.2 The HR Manager will normally be requested to conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required. The HR Manager will report the findings, conclusions and any recommendations to the President.
- 6.3 Where initial investigation provides reasonable grounds for suspecting a member or members of staff of fraud or a dishonest activity, the President, in consultation with the Chairperson and other staff or Governing Body<sup>7</sup> members as appropriate, will decide if any actions are necessary to prevent further loss. This may involve the suspension with or without pay of the member or members of staff and/or the decision as to whether further investigation is required.
- 6.4 When further investigation is required, external specialists may be engaged if considered appropriate.
- 6.5 Upon completion of an investigation, a written report of findings and recommendations will be provided to the President who, in consultation with the

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<sup>7</sup> See [Code of Governance](#) and [Matters Reserved for the Governing Body of MIE](#)

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Chairperson, will issue a decision on the matter and determine whether internal disciplinary procedures<sup>8</sup> should be invoked and whether the Gardaí should be notified. The HR Manager 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 MIE's Audit Committee<sup>9</sup>.

- 6.6 In accordance with [MIE's Disciplinary Policy](#), employees who are under investigation shall be entitled to be accompanied and/or represented by a colleague or trade union representative (but not any other person or body unconnected with the Institute) during the course of any interview that is conducted in connection with the alleged fraud or related dishonest activity, with a view to defending their case.
- 6.7 The Audit Committee<sup>11</sup> will, at an appropriate time, consider the results of the investigation and assess whether there is a weakness in MIE's systems of internal control which needs to be addressed. The Audit Committee<sup>11</sup> will report the findings, conclusions and recommendations, following consultation with the relevant department(s), to the Governing Body<sup>10</sup>.

## 7. Other Actions

### 7.1 Insurances

MIE's Chief Financial Officer will be alerted to any alleged fraud at an early point in the process, in order that MIE's Insurance Brokers may be notified as soon as possible, in accordance with the terms of MIE's insurances. This is particularly important because MIE's insurance cover can be invalidated if MIE does not involve insurers in any such case.

### 7.2 Communication with Department of Education & Skills (DES)

Where there is a potential or actual loss relating to a programme or initiative funded wholly or partly by the DES, the President will notify the Department and, upon the conclusion of any investigation, will make restitution for any loss of public sector funds.

### 7.3 References for Employees Disciplined<sup>8</sup> or Prosecuted for Fraud or Misconduct

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<sup>8</sup> See [MIE Disciplinary Policy](#)

<sup>9</sup> See [Audit Committee Terms of Reference](#)

<sup>10</sup> See [Code of Governance](#) and [Matters Reserved for the Governing Body of MIE](#)

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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 HR Manager shall prepare any reply to the request having regard to MIE policies and employment law.

## **8. Responsibility**

- 8.1 Responsibility for this document rests with the Chief Financial Officer
- 8.2 This document will be reviewed at three yearly intervals. It may be reviewed between such intervals in the event of legislative or other relevant developments.

## **9. Related Documents**

- 9.1 [MIE Disciplinary Policy](#)
- 9.2 [Public Interest Disclosure \(Whistleblowing\) Policy](#)
- 9.3 [Code of Governance](#)
- 9.4 [Matters Reserved for the Governing Body of MIE](#)
- 9.5 [Audit Committee Terms of Reference](#)
- 9.6 [Guidance in Relation to Gifts and Gratuities to Staff Members](#)
- 9.7 [Reimbursement of Expenses](#)
- 9.8 [Reimbursement of Expense Incurred by Governing Body Members](#)