



Dublin City University Anti-Fraud Policy

Introduction

Dublin City University (DCU) is committed to preserving the highest standards of honesty, transparency, probity and accountability, and recognises that staff and students play a key role in achieving these aims. Wrongdoing such as fraud, corruption or malpractice, or the covering up of these, can have a devastating effect on our professional reputations, working relationships and morale. Often, staff or students can be the first to know when someone inside or connected with their organisation is involved in illegal or improper activity and practices, but often they feel apprehensive about reporting their concerns.

This Anti-fraud Policy sets out a process by which staff and students can report fraud or suspected fraud.

Purpose

The purpose of this policy is to set out the University's responsibilities and of those working on behalf of the University in observing and upholding the University's position on fraud, bribery and corruption.

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 prevention and detection.
- b) provide information and guidance to staff and students of the University on how to address suspicions of fraudulent activities.

Scope

This policy applies to all University staff and students. For the purposes of this policy:

- Staff means any person who is working or has worked under a contract at or for the University and/or its wholly owned subsidiary companies, including consultants, vendors, contractors and other 3rd parties with a relationship with the university.
- Students means all current and former students, full-time and part-time, of the University.

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

Definition of Fraud

For the purpose of this policy, fraud is any dishonest act or omission that causes loss to the University, avoidance of an obligation or results in a benefit or advantage (to the person acting or omitting to act or to a third person) and is deliberate or reckless in relation to the harm caused or advantage obtained.

While it is not possible to list all categories of fraud, some categories include:

- misappropriation of University 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 the University;
- 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.
- research fraud;
- blackmail or extortion;
- academic fraud;
- computer fraud;
- bribery and corruption;
- knowingly creating and/or distributing false or misleading financial reports;
- violation of the University's procedures with the aim of personal gain or to the detriment of the University.

Policy Statement

It is the policy of the University to promote a culture of integrity and honesty and to safeguard the University's resources by ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk through the following:

- 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 University community;
- ensuring the appropriate segregation of duties across the university;
- delegating approval authority across a range of personnel;
- promoting a culture of transparency including the application of procedures in accordance with the good faith 'whistleblowing policy' (Protected Disclosures Policy) for those reporting allegations of fraud;
- ensuring that appropriate management resources and structures are in place across the university in order to detect any incidence of fraud;
- timely and appropriate management of any allegation of fraud in accordance with relevant University policies and procedures;
- equal and fair treatment of all personnel who become the subject of a fraud allegation;
- suspicions or allegations of potential fraud will be treated as confidential and will not be discussed with anyone inside or outside the University unless specifically directed to do so by Fraud Response Panel leading the investigation into the alleged incident.

Persons who cover up, obstruct, fail to report or monitor a fraud that they become aware of, will be considered to be an accessory after the fact and may be subject to disciplinary action. Persons who threaten retaliation against a person reporting a suspected fraud shall be subject to disciplinary action. Persons reporting a fraud knowing it to be false shall be subject to disciplinary action.

Roles and Responsibilities

Responsibility of Management

It is the responsibility of all members of Senior Management and Heads of Unit 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 for the prevention and detection of fraud.

All Heads of Unit are required to support and work with University Senior Management, other involved 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 Head of Unit 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 University 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. Employees have a responsibility to report any suspicion of fraud, without delay, according to the procedures detailed in this policy.

Responsibility of Students

As members of the University community, students are expected to have high standards of personal integrity and honesty. Students are responsible for:

- adhering to University's student Code of Conduct and policies & procedures;
- operating in accordance with the principles of this code;
- the timely reporting of any deviations from this policy and or suspicions of fraud;
- full co-operation with any University investigation, audit or review.

Matters concerning allegations of a violation of the University's Student Code of Conduct, will be dealt with through the University's student disciplinary procedures.

Reporting of Suspected or Actual Fraud

Staff and students of the University are required to act in good faith and reasonably, in reporting, without delay, alleged fraudulent activity and commit to keeping the reporting and investigation of suspected fraudulent activity confidential. It is important that all evidence is preserved and protected from the outset. It should be noted that investigations are only to be undertaken by or under the explicit instructions of the Fraud Reponse Panel.

The options available for reporting are as follows:

Option A:

If a staff member or student suspects that a fraudulent practice may be operating the following should occur:

1. Report the matter without delay to the Head of Unit.
2. The Head of Unit should then report the allegation to the Executive Dean or line-manager at Senior Management level.
3. The Executive Dean/ Member of Senior Management will report the allegation to any member or the Chair of the Fraud Response Panel.
4. The Fraud Response Panel will conduct an investigation in accordance with this procedure and existing University policies.

Option B:

If a staff member or student suspects that a fraudulent practice may be operating and that the Head of Unit may be involved the following should occur:

1. Report the matter without delay to Executive Dean or line-manager at Senior Management level.
2. The Executive Dean or line-manager at Senior Management level will report the allegation to any member or the Chair of the Fraud Response Panel.
3. The Fraud Response Panel will conduct an investigation in accordance with this procedure and existing University policies.

Option C:

If a staff member or student suspects that a fraudulent practice may be operating and that the Head of Department and Executive Dean or line-manager at Senior Management level may be involved the following should occur:

The staff members or student should:

1. Report the allegation to any member of the Fraud Response Panel.
2. The Fraud Response Panel will conduct an investigation in accordance with this procedure and existing University policies.



In the event that any members of the Fraud Response Panel are suspected of being involved in fraudulent practise then the member should report the matter directly to the University President or Chancellor of the University.

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 external resources and expertise, and unrestricted access to records and files as required to carry out an investigation. Members of the panel will have the appropriate training necessary to perform their responsibilities under this policy.

Membership of the Fraud Response Panel will include the following:

1. Chief Operations Officer (Chair)
2. One of the following depending on the allegation:
 - a. suspected academic fraud - the Vice-President for Academic Affairs/Registrar;
 - b. suspected research fraud - the Vice-President for Research and Innovation who will manage the allegation in accordance with the University's Allegations of Research Misconduct policy (which is aligned with the National Policy Statement on Ensuring Research Integrity in Ireland).
 - c. all other types of suspected fraud - University Finance Director.

The Head of Internal Audit will be in attendance at Fraud Response Panel meetings.

Please note that if the alleged fraud involves the Chief Operations Officer, the University's Finance Director shall undertake the role and functions that are specified for the Chief Operations Officer.

Investigation Procedures

It is the University's policy to identify and promptly investigate any possibility of fraudulent activity against the University and where appropriate, to pursue legal remedies available under the law. The Fraud Response panel will review all documentation and information available to them and take immediate steps to prevent the possible destruction of relevant information or evidence.

If the Fraud Response Panel decide on foot of their initial assessment of the allegations that a preliminary investigation is warranted then they should:

1. Inform the employee, who is the subject of the allegation that a preliminary investigation is to be carried out.
2. The Internal Auditor will carry-out an initial investigation, if appropriate, to gather factual information and reach a preliminary view as to whether further action is required. The Internal Auditor will provide a copy of their report to the Chair of the Fraud Response Panel and Chair of the University's Audit Committee.

On completion of the preliminary investigation a written report will be sent to the President who shall consult with the Fraud Response Panel in deciding on whether further investigations are required. If it is deemed appropriate for further investigations to take place, the University President will appoint an Investigations Committee for each case. Upon completion of its investigation, the Investigations Committee will submit a written report of its findings and recommendations to the University President who, in consultation with Senior Management, will issue a decision on the matter and determine whether internal disciplinary procedures should be invoked. The President will also consider as to whether further actions are required to prevent further loss to the University and/or whether the Gardaí are required to be notified.

In addition, the President of the University will consider whether to notify the University's insurance brokers to ensure that insurance related matters are dealt with promptly. The President may also report the matter to the HEA or other relevant external agencies indicating that an alleged fraud has taken place and what steps have taken place to address weaknesses in internal controls related to the fraud.



Annual Reporting to the Governing Authority

The Chief Operations Officer shall maintain a confidential record of all allegations received and investigations carried out under this policy.

An Annual Report will be prepared by the Chief Operations Officer 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

Policy Violation

Where:

- a member of the University has been found to be in breach this policy including instances of where an individual covered up, obstructed, failed to report or monitor a fraud that they become aware of; or
- where the University reasonably believes that a deliberately false fraud allegation has been made made;

then the University may take appropriate action against the individual(s).

Any actions taken by the University with respect to University staff and students will be initiated in accordance with the appropriate DCU regulations and disciplinary procedures, which may include (but are not restricted to) the following:

- i. The initiation of steps for implementation of the Dublin City University disciplinary procedures under Dublin City University Statute No. 5 of 2010: 'Suspension and Dismissal of Employees' leading to demotion or dismissal (relevant to Dublin City University employees only).
- ii. The initiation of steps for implementation of the Dublin City University disciplinary procedures under the terms of the University Regulations for undergraduate or postgraduate students.

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

Policy Review

The University Executive will review this policy every three years.

Contact Details

For further details on any aspect of this policy, please contact:
Office of the Chief Operations Officer
Tel: 01-7005117/8257



Version Control

Document Name	Anti-Fraud Policy	The DCU logo is positioned in the right-hand column of the table, spanning all five rows. It consists of a stylized orange and blue swoosh above the letters 'DCU' in a bold, blue, sans-serif font.
Version Reference	1.0	
Document Owner	Chief Operations Officer	
Approved by	DCU Executive	
Date	2nd September 2014	