

SD- 21

POLICY AND PROCEDURE

Fraud and Corruption

Approved by: _____

Date Effective From: _____

Review Date: _____

CARRIGLEA CAIRDE SERVICES

Procedures Manual

Title: FRAUD AND CORRUPTION

1.0 Scope

- 1.1 The policy and response to fraud and corruption as it applies to all employees and contractors of Carriglea Cáirde Services .

2.0 Aims and Values

- 2.1 To safeguard resources and ensure proper use of funds and to promote a culture of honesty and integrity which deters fraudulent activity. To facilitate the prevention and detection of fraud.

- 2.2 To set out employees' responsibilities with regard to fraud prevention, what to do if fraud is suspected and the action that will be taken by management to prevent, detect and investigate fraud or corruption.

- 2.3 To assist in promoting a climate of openness and a culture and environment where staff feel able to raise concerns safely and responsibly.

3.0 Contents

- 6.0 Policy Statement/General Provisions
- 7.0 Definition of fraud and corruption
- 8.0 Responsibility of Senior Management/ Board of Directors
- 9.0 Responsibility of Line Managers
- 10.0 Responsibilities of Employees
- 11.0 Response to Suspicions of fraud or corruption
- 12.0 Notifications

4.0 Referenced Documents

- HR-05 Code of Standards and Behaviour
- HR-11 Gifts to Staff
- HR-19 Protected Disclosure of Information in the Workplace
- HR-33 Employee Assistance Programme
- SD-16 Donations to Services/Service user Wills/Bequests
- SD-22 Gambling and Lotteries
- SD-23 Housekeeping Accounts in Community Houses
- SD-37 Purchase of Goods and Services
- SD-39 Residential/Respite Service users Finances/Service User Accounts
- SD-38 Record Keeping and Records Management
HSE policy on Fraud and Corruption

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5.0 Responsibilities

5.1 The Board of Directors, Management and all staff

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6.0 POLICY STATEMENT/GENERAL PROVISIONS

6.1 Carriglea Cáirde Services is committed to maintaining high standards in the management of the public funds entrusted to it and also to safeguarding the funds and property of service users. In adhering to the principles of integrity, objectivity and honesty, Carriglea Cáirde Services does not tolerate fraud or corruption in the way that it conducts its business. All members of staff are expected to share this commitment. All appropriate sanctions will be sought against those found to have committed fraud or corruption, including criminal, civil and disciplinary sanctions.

6.2 Carriglea Cáirde Services wishes to promote a climate of openness and a culture and environment where employees feel able to raise concerns responsibly.

6.3 All managers and staff must make themselves aware of the provisions of the following policies and procedures and comply with the procedures set out:

- *Donations to Services/Service user Wills/Bequests*
- *Gambling and Lotteries*
- *Housekeeping Accounts in Community Houses*
- *Purchase of Goods and Services*
- *Record Keeping and Records Management*
- *Residential/Respite Service Users Finances and Service User Accounts*
- *Protected Disclosure of Information in the Workplace*

7.0 DEFINITION OF FRAUD AND CORRUPTION *(As set out in the HSE policy Statement on Fraud and Corruption Version 5)*

7.1 The term fraud is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

7.2 For practical purposes fraud is defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. The criminal act is the attempt to deceive and attempted fraud is, consequently, treated as seriously as accomplished fraud.

7.3 Corruption is broadly defined as the offering or acceptance of inducements, gifts, favours, payment or benefit in kind which may influence the action of any person. The corrupt person may not benefit directly from their deeds; however they may be unreasonably using their position to give some advantage to another. An example of corruption would be a supplier attempting to influence a purchasing decision by offering gifts or hospitality.

7.4 Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud.

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8.0 RESPONSIBILITY OF SENIOR MANAGEMENT/BOARD OF DIRECTORS

- 8.1 To ensure that adequate procedures and effective systems of internal control are in place to protect the Services and service users from fraud or corruption and to ensure that these procedures are adhered to.
- 8.2 To ensure that appropriate sanctions are considered following an investigation, including any or all of the following:
- Criminal prosecution;
 - Civil prosecution;
 - Disciplinary action;
 - Civil recovery of any monies lost as a result of fraud.
- 8.3 Put effective auditing processes in place to ensure that agreed financial procedures are being adhered to.
- 8.4 To take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity.

9.0 RESPONSIBILITIES OF LINE MANAGERS

- 9.1 To encourage an open, honest and transparent culture within their teams which fosters an anti-fraud and corruption ethos among staff.
- 9.2 To ensure that controls are being complied with and to be alert to the possibility that unusual events or transactions could be symptoms of fraud or corruption.
- 9.3 To ensure that all employee are aware of this policy, other finance related policies and the services *Code of Standards and Behaviour*.
- 9.4 All reports of fraud or corruption or suspected fraud or corruption must be taken seriously.

10.0 RESPONSIBILITIES OF EMPLOYEES

- 10.1 All employees must ensure that funds/assets of the Services or service users that are entrusted to them are safeguarded and carry out their duties with integrity and honesty
- 10.2 All employees must co-operate with Carriglea Cárde Services and other relevant bodies in the investigation of fraud and corruption.
- 10.3 Employees must be aware of fraud and corruption risks and understand the importance of protecting the Services against them. Be alert to the possibility that unusual events or transactions may be indicators of fraud or corruption
- 10.4 All employees must report any suspicion of fraud or corruption as soon as they become aware of it. Carriglea Cárde Services will not penalise an employee for reporting suspicions which they reasonably believe to be fraudulent or corrupt. However, an employee who reports suspicions that they know or reasonably ought to

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know to be false will be subject to investigation and may result in disciplinary action. See policy on *Protected Disclosure in the Workplace (HR-19)*

- 10.5 Employees must inform the line manager of any gifts/hospitality offered in accordance with the policy and procedure on *Gifts to Staff HR-11*. Inform the line manager of any outside interests that may conflict or impinge on their duties.
- 10.6 Alert management to any weakness in the control systems.

11.0 RESPONSE TO SUSPICION OF FRAUD OR CORRUPTION

- 11.1 Any suspected incident is only an allegation until the outcome of an investigation is known. Allegations or suspicions should be treated confidentially.
- 11.2 Any suspicions of fraudulent activity or corruption will be dealt with in a timely manner.
- 11.3 Preserve any evidence and move it to a safe location if practicable or relevant.
- 11.4 Notify a line manager or relevant senior member of management as soon as possible.
- 11.5 The manager in consultation with the Human Resources Manager will decide on appropriate action and investigation procedure.
- 11.6 Employee Support: It is not uncommon for employees to feel distressed or upset while facilitating or cooperating with difficult matters such as suspicion of fraud or corruption at work. The Employee Assistance Programme provides a confidential counselling support and referral service for all staff with personal or work-related difficulties. See *Employee Assistance Programme HR-33* for further details.

12.0 NOTIFICATIONS

- 12.1 A notification will be made to HIQA within three working days of an allegation of misconduct by the registered provider or by staff and any occasion where the registered provider becomes aware that a member of staff is the subject of review by a professional body.
- 12.2 At the end of each quarter the person in charge must report to HIQA where there is a recurring pattern of theft or burglary.
- 12.3 The HSE will be notified of any allegation of fraud or corruption.
- 12.4 A report may also be made to An Garda Siochana.

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