



City of Dublin Education and Training Board

Anti- Fraud and Corruption Policy

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1. Purpose

City of Dublin Education and Training Board (ETB) is committed to conducting its business affairs in an honest and fair manner at all times.

The purpose of the [Anti-Fraud and Corruption Policy](#) (this “Policy”) is to

- (i) promote a culture which encourages the prevention of fraud and/or corruption by raising awareness of the need for high standards of personal conduct
- (ii) address the responsibility of employees and management in the detection and reporting of fraud/corruption and/or suspected fraud/corruption; and
- (iii) set out City of Dublin ETB’s approach to the processing and reporting of fraud/corruption and/or suspected fraud/corruption

2. Scope

This Policy applies to employees and non-employees, including board members of City of Dublin ETB, as per the full definitions below.

3. Definitions

Fraud

Fraud is unlawful under Irish legislation and includes deception, forgery, bribery, extortion, embezzlement etc.

In summary, fraud is a crime of gaining money or financial benefits in a way that is illegal or dishonest. It can also occur when an individual deceives another by inducing them to do something or not do something that results in a financial loss. The fraud can be committed either online, in person or via correspondence.

Corruption

Corruption is unlawful under Irish legislation. It involves the abuse of power or position by people through the seeking/obtaining of a gift or advantage through the improper use of their office for personal gain or to the prejudice of another person.

For the purposes of this Policy, examples of fraud/corruption are, but not limited to:

- Suspicious or actual activity, be it, deliberate or reckless, that causes loss to City of Dublin ETB whether financial, reputational or otherwise;
- An intentional act of deceit to obtain or attempt to obtain an unjust/illegal advantage, for example, to make a gain (financial or otherwise), to avoid an obligation, or to cause loss to another party;

- Irregularity or suspected irregularity;
- Bribery including offering, promising, giving or accepting directly or indirectly any financial or other advantage/illegal payments/inducements, in order to induce the recipient or any other person to act improperly in the performance of his/her functions, or to reward him/her for acting improperly, or where the recipient would act improperly by accepting such an advantage
- Corruption including the abuse of entrusted power or position for the benefit of the employee and includes a scenario where that benefit is transferred to another party
- Deception
- Knowingly creating false or misleading information and/or reports
- Offering or accepting gifts or hospitality in return for favourable decisions
- Claiming payment for goods not received and/or services not performed
- Claiming for time not worked
- Submitting false and/or exaggerated claims for reimbursement of expenses
- Forging or altering documents
- Theft, misappropriation or unauthorised use of City of Dublin ETB property, including cash/cash equivalents
- Threatening harm to a person with the intention of corruptly influencing that person or another person to do an act in relation to that person's office employment, position or business
- Attempts to do any of the above

Employee includes:

- City of Dublin ETB staff member who receives remuneration, either full or part time
- City of Dublin ETB agency staff
- Persons on work experience with City of Dublin ETB
- Volunteers who provide services to City of Dublin ETB

Non-Employee includes:

- Persons who provide goods or services to City of Dublin ETB, including where appropriate, consultants, vendors, contractors, outside agencies doing business with City of Dublin ETB or employees of such agencies, and/or any other parties having a relationship with City of Dublin ETB
- Members of City of Dublin ETB, save for those members who are employees
- Members of any committee of City of Dublin ETB, including boards of management, save for those members who are employees

4. General

- It is the policy of City of Dublin ETB to identify and investigate fraud and/or corruption (as soon as is reasonable in the circumstances) and pursue appropriate remedies, including legal remedies
- Following an investigation, a finding of fraud and/or corruption may result in the disciplinary procedure being invoked, as well the pursuance of other legal actions against any employee(s) and/or entities implicated in the matter

- In all cases where financial gain is found to have been accrued by an employee, repayment/recoupment of any losses incurred by City of Dublin ETB as a result will be sought from the employee, such losses may include the monetary value of the fraud and/or any ancillary costs associated with the investigation, identification, reporting of the fraud and/or corruption etc. City of Dublin ETB retains the right to recoup any such losses through a garnishing of salary and/or pension payments and/or by deductions from salary and/or through the courts for the collection of the debt owed
- In all cases where financial gain is found to have been accrued by a non-employee, repayment/recoupment of any losses incurred by City of Dublin ETB as a result will be sought from the non-employee, including through the courts for the collection of the monies or debts owed.

5. Other policies

This Policy should be read in conjunction with other City of Dublin ETB policies including, but not limited to, those policies set out in [Appendix A](#).

6. Responsibility for the detection and prevention of fraud and/or corruption

Staff at all levels are responsible for exercising due diligence and control to prevent, detect and report acts of suspected Fraud and/or Corruption. As outlined in the [City of Dublin ETB's Code of Conduct](#), those who fail to carry out these responsibilities will be subject to disciplinary action up to and including termination of employment.

6.1 Responsibility of management

It is each manager's responsibility to be familiar with the types of improprieties that might occur in his/her area and be alert for any indication that fraud and/or corruption is or was in existence in the area and put in place controls to avoid such occurrences.

Managers are required to support, co-operate and work with the designated management team in City of Dublin ETB and other public departments, agencies and law enforcement bodies, in the detection, reporting and investigation of alleged fraudulent and/or corrupt activity, including the prosecution of alleged offences.

If fraud and/or corruption is detected in an area, management is responsible for taking appropriate corrective actions to ensure adequate controls are implemented to prevent the reoccurrence of improper actions.

6.2 Responsibility of employees

It is the responsibility of all employees to conduct their business in such a way as to mitigate the risk of fraud and/or corruption occurring in the workplace. Employees must also be alert to the possibilities of fraud and/or corruption and be vigilant with regard to any indications of fraud or corruption.

All employees have a duty to protect City of Dublin ETB from instances of fraud and/or corruption. Employees are expected to identify processes and procedures that may be vulnerable to fraud and/or corruption and to draw such instances to the attention of management in their area. In addition, it is the responsibility of every member of staff to report details immediately to their line manager if they suspect that a fraudulent and/or corrupt activity has been attempted or committed or see any suspicious acts or events.

Employees are required to co-operate with City of Dublin ETB, with any appointed investigation body, other public departments, agencies and law enforcement bodies, in the detection, reporting and investigation of alleged fraudulent activity, including the prosecution of alleged offences.

All employees should ensure that they are familiar with other relevant policies, procedures and regulations including but not limited to those named in [Appendix A](#).

6.3 Conflicts of Interest

A conflict of interest, including a potential conflict of interest, arises when personal interests including those relating to family/external work etc., contacts or outside activities impair an employee's ability to perform work or make objective decisions on behalf of City of Dublin ETB. Care must be taken to avoid conflicts of interest and/or the potential for same and advice should be sought from the line manager if there is uncertainty about such conflicts.

Employees are expected to put City of Dublin ETB's interests ahead of their own interests in executing City of Dublin ETB business. All business conducted on behalf of City of Dublin ETB must be performed in a diligent and loyal manner.

Employees must comply with the [City of Dublin ETB Code of Conduct for Staff Members](#), which deals with conflicts of interest.

7. Reducing the potential for fraudulent and/or corrupt activity

City of Dublin ETB employs a range of actions to reduce the potential for fraudulent and corrupt activity including written policies and procedures requiring transactions to be properly authorised and providing for sufficient segregation of duties.

Those members of staff with management or supervisory responsibilities must ensure that all members of staff in their unit are aware of City of Dublin ETB policies and procedures and take steps to ensure that these policies and procedures are adhered to at all times.

7.1 Internal Audit

Internal audit evaluates the integrity of all financial and operational performance indicators, including regulatory compliance, and gives an independent opinion to the Audit and Risk Committee of City of Dublin ETB on the adequacy and effectiveness of the whole system of internal controls and assurance within the organisation and the extent to which the Audit and Risk Committee, and subsequently the Board, may rely on these.

7.2 Human Resources

In an effort to reduce the risk of fraud and/or corruption, Human Resources may:

- (i) Undertake normal recruitment practices which may include checking references and/or vetting potential new employees
- (ii) Issue appropriate rules of conduct on appointment
- (iii) Ensure employment policies, including those regarding fraud and/or corruption including guidance on appropriate information technology use, are included in any induction programmes for employees at all levels
- (iv) Provide updates or notifications of changes when an amendment may occur or new policies relating to fraud and/or corruption, including codes of conduct, are put in place
- (v) Assist managers in the implementation and operation of the City of Dublin ETB's relevant disciplinary procedure when necessary

8. Reporting fraud or corruption

It is the responsibility of all staff to report any suspicions of fraud and/or corruption without delay in accordance with the procedure laid out below. Any person who, without reasonable cause, covers up, obstructs, or fails to report a suspicion of fraud and/or corruption of which s/he becomes aware, may be subject to disciplinary action up to and including dismissal and may also be subject to criminal prosecution by the authorities.

Persons who threaten retaliation against an employee reporting a suspected fraud and/or corruption shall be subject to disciplinary action and may also be subject to criminal prosecution by the authorities.

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

- (i) A person who suspects that fraudulent or corrupt activity may be taking place should, in the first instance, report the matter to his/her immediate line manager. Should it be considered inappropriate to make such a report to the direct line manager, the report should be made to the Head of HR or to a member of City of Dublin ETB's executive. The line manager, Head of HR and member of the executive, as appropriate, are collectively referred to as 'a relevant party' for the purpose of this Policy.
- (ii) Once an allegation of suspected fraud/corruption is made to a relevant party, the relevant party shall report the allegation directly to the Director of Organisation Support and Development (Administration) ("Director of OSD (Admin)") (or to the Chief Executive if the allegation is made against the Director of OSD (Admin) office).
- (iii) A fraud/corruption [Incident Report](#), which is available at [Appendix B](#), shall be completed by the person reporting the suspected fraud/corruption. A protected disclosure by a worker is dealt

with in accordance with the City of Dublin ETB's Protected Disclosures Policy, a relevant excerpt from which may be found at Appendix C.

At no point should a person reporting a suspected fraud and/or corruption carry out, or attempt to carry out, an investigation into his/her suspicions regarding the suspected activity. No investigation of suspected fraud and/or corruption should take place by any individual(s), including the person reporting the suspicions, unless so directed by the Director of OSD (Admin).¹

9. Procedures for the investigation of alleged fraud

9.1 General

The Director of OSD (Admin) will (except in any case involving his or her office) have responsibility for coordinating City of Dublin ETB's response and will seek expert legal advice, if required.

The Director of OSD (Admin)² will notify City of Dublin ETB's insurer at the earliest possible stage to ensure that insurance matters are dealt with promptly and properly.

In the case of a suspicion of the involvement of the office of the Director of OSD (Admin) in the alleged fraud and/or corruption the Chief Executive or his/her nominee will undertake the role of the Director of OSD (Admin) in the context of this policy.

9.2 Preliminary scoping exercise

On receipt of a report of possible fraud or corruption, the Director of OSD (Admin) will carry out a screening assessment. The assessment should consider whether the alleged wrongdoing is something that can or should be investigated, and, if so, what steps should be taken as part of such an investigation.

9.3 An Garda Síochána

In some cases, the matter may need to be reported to, and investigated by, An Garda Síochána or another body with the statutory power and function of investigation of particular matters.

The Director of OSD (Admin) will be responsible to ensure that the City of Dublin ETB complies with any mandatory reporting obligations imposed by Irish criminal legislation.

The criminal aspect of any fraud or corruption is a matter for the criminal justice machinery of the State. If Gardaí are carrying out an investigation, City of Dublin ETB's investigation shall continue once the Gardaí confirm it is appropriate to do so.

Where a criminal investigation is underway, City of Dublin ETB reserves the right to place an employee on administrative leave.

¹ If the suspected Fraud and/or Corruption involves a member of the Executive Management of the ETB, no investigation of the suspected Fraud should take place until the Chief Executive has been informed. If suspected Fraud and/or Corruption involves the Chief Executive, no investigation of the suspected Fraud and/or Corruption should take place until the Chair of the ETB Board has been informed.

² Where it involves the Director of OSD (Admin) office, the Chief Executive nominee shall inform City of Dublin ETB's Insurers.

9.4 Investigation

If an investigation is required, the Director of OSD (Admin) should consider the nature and extent of the investigation. This could consist of an informal approach for less serious wrongdoings, a detailed and extensive investigation of serious wrongdoings, or an investigation by another body. Some matters may be of such seriousness that the investigation will more appropriately be carried out externally or by professional experts in a particular area.

The Director of OSD (Admin) will liaise with the Chairperson of City of Dublin ETB's Audit and Risk Committee to determine whether the ETB Internal Audit Unit can undertake an investigation of the matter on behalf of City of Dublin ETB in line with the [IAU-ETBs Terms of Reference](#).

In the event that the ETB Internal Audit Unit is in a position to investigate this matter, an engagement letter will issue to the Audit and Risk Committee within 5 working days. The letter of engagement shall outline the anticipated timeframe for an investigation.

In an instance where the ETB Internal Audit Unit is unable to provide such assistance, the Director of OSD (Admin) will arrange for the matter to be investigated by an External Investigator sourced from the appropriate OGP Framework for Investigate Services using defined Terms of Reference.

10. Consequences for employees

Where an investigation is underway, City of Dublin ETB reserves the right to place an employee on administrative leave.

Where it is determined that, as a result of an employee's action or inaction, City of Dublin ETB suffered loss, the organisation retains the right to recoup any such losses through a garnishing of salary and/or pension payments and/or by deductions from salary and/or through the courts for the collection of the debt owed.

Should an investigation determine that there may be a case to answer by an employee, the matter will be referred as alleged gross misconduct into Stage 4 of the relevant disciplinary procedure as appropriate to that employee.

11. Consequences for non-employees

City of Dublin ETB may terminate its relationship with any non-employees who breach this policy and may take appropriate legal recourse to recover any losses incurred by the organisation.

12. Use of CCTV footage as part of the investigation

Where CCTV footage forms part of any evidence relating to an alleged fraudulent or corrupt activity and is accessed as part of an investigation under this Policy, same will be done in line with City of Dublin ETB's CCTV Policy.

13. Data Protection

Any investigation carried out pursuant to the Anti-Fraud and Corruption Policy will be in line with City of Dublin ETB's Data Processing Policy and with data protection legislation.

14. Confidentiality

Information regarding an allegation of fraud shall not be disclosed to any party except in accordance with this Policy.

Any City of Dublin ETB employee who discloses such information otherwise than in accordance with this Policy may be subject to disciplinary action up to and including dismissal.

The Chief Executive or a delegated officer will be responsible for dealing with any enquiries from the press and other media.

15. Notifying the Department of Education

It is the responsibility of the Chief Executive to notify losses to the Department of Education and the Comptroller and Auditor General's Office.

16. Implementation and review

This policy will be considered for review bi-annually by the executive in line with best practice, or in light of changes in legislation and guidance from sources such as Internal Audit, the Comptroller and Auditor General, the Department of Education or the Department of Public Expenditure and Reform.

Appendix A

List (non-exhaustive) of relevant City of Dublin ETB policies, procedures and regulations

- Protected Disclosures Policy
- Code of Conduct for Staff Members
- ICT Usage Policy
- Data Processing Policy
- Data Breach Protocol
- CCTV Policy
- Hospitality and Gifts Policy
- Code of Governance
- Department of Education circular on Revised Procedures for Suspension and Dismissal of Teachers and Principals (ETBs)
- Department of Education circular on procedures for Suspension and Dismissal of Principals of Community National Schools
- ETBI and Unions Consultative Forum - Disciplinary Procedure for staff employed by Education and Training Boards
- Procedures for principals relating to their work, conduct and matters of professional competence in their role as principals

Appendix B

Incident/Suspicion Report

(under City of Dublin ETB's Anti-Fraud and Corruption Policy)

Full description of incident / reason for suspicion:

Reported by:

(Staff Name)

(Staff Number)

Date of Report:

(DD/MM/YYYY)

Reported to:

Title:

Appendix C

Excerpts from City of Dublin ETB's Protected Disclosures Policy

5. Protected Disclosures

5.1 General

- 5.1.1 A protected disclosure should be made at the earliest opportunity to allow the ETB to take all necessary action expeditiously.

5.2 Protected Disclosures Officer

- 5.2.1 Any ETB worker wishing to make a protected disclosure should contact the ETB's Protected Disclosures Officer.
- 5.2.2 The Protected Disclosures Officer in ETB is the Head of Human Resources, CDETB Administrative Offices, 1-3 Merrion Road, Ballsbridge, Dublin 4, D04 PP46. Telephone: 668 0614

5.3 Format of Protected Disclosures

- 5.3.3 Protected disclosures should be expressed in writing and provide as much detail as possible, to include supporting documentation if available, to demonstrate and support the reasons for the serious concern.
- 5.3.4 The written protected disclosure should be factual and not speculative and should contain as much specific information as possible to allow for the proper assessment of the nature and extent of the concern.

Ideally the written disclosure should contain the following information insofar as possible:-

- State the disclosure is being made under the Protected Disclosures Policy;
- The date the disclosure is being made;
- The Worker's name, position in the organisation, place of work and confidential contact details;
- The background to the disclosure;
- The specific nature of the disclosure;
- The reason for the disclosure;
- The names of those believed to be involved;
- The dates relevant to the disclosure and whether it is ongoing;
- The places relevant to the disclosure;
- Confirmation of whether the Relevant Wrongdoing has already been disclosed and if so, to whom, when and what action was taken; and
- Any other information that the Worker believes is relevant to the disclosure.

- 5.3.5 Protected Disclosures should ideally be made in writing. However, if for some ***exceptional reason*** the Worker is unable to put the Protected Disclosure in writing, he/she may telephone or meet with the PDO to provide the required information set out above. In the event a Worker makes a verbal disclosure, his/her disclosure will be recorded by the PDO and signed by the Worker as an accurate record of the Protected Disclosure.

CDETB's Protected Disclosures Policy can be downloaded from www.cdetb.ie