

SD- 21

POLICY AND PROCEDURE

Fraud and Corruption

Approved by:

[Signature]

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CARRIGLEA CAIRDE SERVICES

Procedures Manual

Title: FRAUD AND CORRUPTION		
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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 is opposed to fraud and 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 Any suspicions of fraudulent activity or corruption will be dealt with in a timely manner.
- 6.3 Carriglea Cáirde Services wishes to promote a climate of openness and a culture and environment where employees feel able to raise concerns responsibly.
- 6.4 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*

7.0 DEFINITION OF FRAUD AND CORRUPTION *(As set out in the HSE policy Statement on Fraud and Corruption Version 4)*

- 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.

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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.

8.0 RESPONSIBILITY OF MANAGEMENT

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 be alert to the possibility that unusual events or transactions could be symptoms of fraud or corruption.

8.3 To ensure that all employee are aware of this policy and the services *Code of Standards and Behaviour HR-05*.

8.4 All reports of fraud or corruption or suspected fraud or corruption must be taken seriously.

8.5 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.

8.6 Put effective auditing processes in place to ensure that agreed financial procedures are being adhered to.

8.7 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 EMPLOYEES

9.1 All employees must report any suspicion of fraud or corruption as soon as they become aware of it. Carriglea Cáirde 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 know to be false will be subject to investigation and may result in disciplinary action.

9.2 All employees must co-operate with Carriglea Cáirde Services and other relevant bodies in the investigation of fraud and corruption.

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- 9.3 All employees must ensure that funds/assets of the Services or service users that are entrusted to them are safeguarded.
- 9.4 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.
- 9.5 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.

10.0 RESPONSE TO SUSPICION OF FRAUD OR CORRUPTION

- 10.1 Any suspected incident is only an allegation until the outcome of an investigation is known.
- 10.3 Preserve any evidence and move it to a safe location if practicable or relevant.
- 10.4 Notify a line manager or other member of management as soon as possible.
- 10.5 The manager in consultation with the Human Resources Manager will decide on appropriate action and investigation procedure.
- 10.6 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.

11.0 NOTIFICATIONS

- 11.1 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.
- 11.2 At the end of each quarter the person in charge must report to HIQA where there is a recurring pattern of theft or burglary.
- 11.3 The HSE will be notified of any allegation of fraud or corruption.
- 11.4 A report may be made to An Garda Siochana.

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