



Code: QA403
Title: University of Galway Anti-Fraud Policy
Date: November 2023
Approval: Approved by the University Management Team on 31 November 2023, and noted by the Audit and Remuneration Committee on 4 December 2023

1.0 Purpose

University of Galway (“**University**”) is open, transparent and opposed to fraud in the way it conducts its business and operations. Our University derives much of its income from public funds and therefore has a particular responsibility to ensure that all income and resources are used for intended purposes. It will identify and promptly investigate any possibility of fraudulent activities. When appropriate, it will pursue legal remedies available under the law.

2.0 Description

Our University recognises the importance of protecting our University, its reputation and its employees from the consequences of fraudulent activity. As such, this Policy will outline our University’s Anti-Fraud policy (“**Policy**”) which aims to combat this activity. This Policy sets out the responsibilities of members of staff and any others who are entrusted with the responsibility of handling funds on behalf of our University. It also guides our University community to carry out their responsibilities in a manner that prioritises the prevention, detection and reporting of fraud. Our University expects the highest standards of ethical behavior from all University staff. This Policy outlines our University’s commitment to creating an anti-fraud culture and maintaining these high ethical standards in its administration of public funds.

In whatever form it takes, fraud is corrosive and extremely damaging to any organisation. Relationships between colleagues and University authorities can be severely undermined if trust and/or honesty issues arise. In an effort to maintain a safe and honest environment, fraudulent behaviour must be prevented and, to the extent that it arises, must be quickly detected, thoroughly investigated, and resolved.

2.1 Scope

Any act of fraud ascertained upon investigation, or pursuant to a criminal conviction, or through written acknowledgement by a University Member (see definition at Section 2.2) concerned, shall result in appropriate disciplinary and/or legal actions against a University Member, to include the possibility of termination of employment (where an employee is involved), restitution of funds defrauded and/or forwarding information to the appropriate authorities for possible criminal prosecution. The repayment of losses will be sought in all cases and our University would normally expect to recover all costs in addition to the recovery of losses.

For the avoidance of doubt, disciplinary matters arising from any allegations and/or investigation arising under this Policy may be dealt with under our University’s Disciplinary Procedures QA112 or QA125.

All University Members have a duty to guard against fraud. University Members are expected to identify processes and procedures that may be vulnerable to fraud and to draw such instances to the attention of management in their area. UMT Members, Heads of Unit and Heads of School have a particular responsibility to be familiar with and alert to the types of fraud that might occur in their area and to put in place effective controls to avoid such occurrences.

Persons who cover up, obstruct, or fail to report or monitor a fraud that they become aware of, or ought to have been aware of, and persons who threaten retaliation against a person reporting a suspected fraud or who make a vexatious report of alleged fraud, may also be subject to disciplinary action.

Care must be taken in dealing with suspected fraud in order to avoid:

- incorrect accusations
- alerting suspected individuals prematurely to an investigation underway
- treating University Members unfairly
- making statements that could lead to claims of false accusations or other charges
- the incident, facts, suspicions or allegations being discussed with anyone inside or outside the University unless specifically authorised by the University Officer investigating the incident.

Incidents of suspected Research Fraud or allegations of Research Misconduct, including but not limited to theft, unauthorised use or misappropriation of another's research results or other academic output, shall be processed under the **Research Integrity Policy, QA514**.

2.2 Definitions

For the purposes of this policy, "**Fraud**" may include but not be limited to:

- A deception committed with the aim of financial gain at the expense of our University;
- Submitting false claims for payments or reimbursement;
- Accepting or offering a bribe or accepting gifts or other favours under circumstances that might lead to the possibility of an inference being drawn that the gift or favour was intended to influence an employee's decision-making while serving our University;
- Blackmail or extortion;
- Theft, unauthorised use or misappropriation of University assets, property or funds;
- 'Off Books' accounting or making false or fictitious entries;
- Creating and/or distributing false or misleading financial reports;
- Manipulating results and/ or records in relation to (for example) examinations;
- Violation of our University's policies and procedures with the aim of personal gain or securing a benefit for others or otherwise to the detriment of our University;
- Claiming payment for goods not received or services not performed
- Claiming payment for time not worked;
- Forging, misrepresenting, or altering documents or records;
- Purchasing items for personal use with University funds.

A "**University Member**" refers to University employees (whether full or part-time or employed for a fixed term), researchers, visiting staff, adjunct appointments and students, honorary appointees and also includes any volunteer or external agent (including an external agent's employees), who provides or provided services through an official arrangement.

The "**Investigator**" shall be the Director of Internal Audit or her/his nominee.

The “**Initial Assessor**” shall be the Vice-President for Equality, Diversity & Inclusion or in cases of conflict to the Deputy President and Registrar or their nominee.

The “**Respondent**” shall be the individual against whom it is suspected perpetrated the Fraud.

The Investigator may also procure and engage such external expertise as they consider appropriate to assist with an investigation.

Where there is conflict of interest in a suspected incident, or where the Investigator is unavailable, the Vice-President for Equality, Diversity and Inclusion will make a determination as to who shall investigate that suspected incident. Where the office of the Vice-President for Equality and Diversity also has a conflict of interest or is involved in a suspected incident or is otherwise unavailable, the Deputy President and Registrar shall make the determination.

3.0 Procedure

3.1 Reporting

A person who suspects that Fraud may have taken place or may be taking place should, in the first instance, report the matter in writing to their Line Manager or Head of Unit or Head of School. If for any reason (including but not limited to where there may be a potential conflict or the report concerns the Line Manger) the individual does not wish to report to their Line Manager or Head of Unit or Head of School, he/she may escalate the reporting in the following manner: (a) to the Vice-President for Equality, Diversity and Inclusion, or (b) to the Deputy President and Registrar if for any reason an individual does not wish to report the matter to the Vice-President for Equality, Diversity and Inclusion. From there, that report should be directed to the Investigator.

Anonymous reporting is discouraged but, where supported by evidence, may form the basis of an investigation. Our University reserves the right to take a proactive approach and to initiate the procedures set out below in any case where it considers it appropriate to do so such as in the case of anonymous reporting.

An individual from outside our University, such as a contractor or Agency Worker may report suspected Fraud to the Vice-President for Equality, Diversity and Inclusion or Deputy President and Registrar.

A written statement, completed by the person reporting the suspected Fraud, should be furnished to the Investigator. No investigation of the suspected Fraud will take place until an initial assessment has been made and thereafter the Investigator has been identified and duly appointed.

3.2. Investigation

Phase 1: Initial assessment

The Initial Assessor shall, normally within 7 working days, formally acknowledge receipt of an allegation and outline to the Informant the procedure to be followed.

The Initial Assessor shall, normally within 7 working days, inform the Respondent of the allegation and outline the procedure to be followed.

The Initial Assessor shall, as soon as possible thereafter, carry out an initial assessment of the allegations, to consider whether the allegations would, if upheld, come within the definition of

Fraud as defined in this policy.

In circumstances where a report of suspected Fraud contains Relevant Information, as defined under the Protected Disclosures Act 2014 (as amended), the Informant shall be afforded the protections under that Act and our University's Protected Disclosure Policy, QA414 ("**the PD policy**"). In those circumstances, the Initial Assessor shall determine whether the matter falls within the scope of the PD policy and whether it is necessary to carry out an investigation in line with Section 8 of the PD policy.

Where it is deemed necessary to carry out an investigation under the PD policy and where the circumstances allow, the Investigator appointed by the Protected Disclosures Group ("**PDG**") and the Investigator under this policy may be one and the same and may carry out a joint investigation under both policies. Nothing in this policy shall prohibit the Investigator under this Policy being a member of the PDG established under the PD Policy or carrying out both an investigation under this policy and an investigation under the PD policy.

If the Initial Assessor decides that the allegations are mistaken, frivolous, vexatious and/or malicious or insufficiently serious to merit consideration under this policy, the allegations will be dismissed and the decision communicated, in writing, to all parties.

If the Initial Assessor determines that the allegations necessitate a formal investigation, the procedure shall progress to Phase 2 and the Initial Assessor shall inform the Investigator and the parties involved.

Phase 2: Investigation

The Initial Assessor shall ensure the Investigator has been identified and duly appointed with formal terms of reference, to be prepared and finalised by our University.

The role of the Investigator shall be to establish the facts relating to the allegations of Fraud and determine in their reasonable opinion, clearly supported by the evidence, whether the allegations should be:

- i) upheld in full;
- ii) upheld in part; or
- iii) not upheld.

The Investigator may be assisted by persons outside of our University and legal advice shall be available to the Investigator if requested. During the course of the investigation, witnesses may be required by our University to attend meetings in order to provide further information to the Investigator.

The Respondent shall be afforded an opportunity to provide an explanation or present information in their defence. All investigations will be conducted having regard to the principles of natural justice and fair procedures.

The Investigator should conduct the investigation as quickly as possible without compromising the principles of the procedure.

The Investigator shall provide a draft report of its findings to the Initial Assessor, who shall make a copy available to the Respondent and any party/parties against whom adverse outcomes are contemplated. Such parties may comment on the draft report before it is finalised. Where a joint

investigation has been carried out under this policy and the PD policy, the investigator may issue as single report.

At the discretion of the Investigator, their report may also be furnished to the PDG and the Director of Human Resources. The Director of Human Resources may invoke the University Disciplinary procedure where a University Member is an employee.

Each case will be considered individually with an urgent view to minimising the losses (both monetary and otherwise) to our University and balancing the rights of any individuals who might be adversely affected by any accusation or investigation.

Appeal

If either party is dissatisfied with the conduct of the investigation in terms of fair process and adherence to procedure, they may lodge an appeal in writing within seven working days of receipt of the investigation report.

The grounds for the appeal should be outlined in writing to the Vice-President for Equality, Diversity & Inclusion or in cases of conflict to the Deputy President and Registrar. The appeal will be limited to the grounds of appeal stated in the appeal notice.

Our University will appoint a person to conduct the appeal who may be an internal or external person (the “appeal officer”). This appeal officer should have had no involvement in the investigation.

The appeal is not a re-hearing of the original issues and will only deal with the conduct of the investigation in terms of fair process and adherence to procedure. On the conclusion of the appeal, the appeal officer will issue his/her decision in writing to the appellant and a copy will also be provided to [the Line Manager or Head of Unit or Head of School].

The outcome of the appeal shall be final. Please note that all parties will be informed of the outcome of any appeal.

3.2 Role of Director of Human Resources

The Director of Human Resources in consultation with the Investigator shall determine whether An Garda Síochána or other appropriate civil authorities should be notified. The Director of Human Resources shall also consult with the President in relation to any decision to notify the matter to An Garda Síochána.

3.4 Role of the Director of Internal Audit

Where appropriate to do so, the Director of Internal Audit (whether or not acting as Investigator), will notify our University's Head of Insurance at an early stage to ensure that insurance matters arising from a loss or potential loss arising from a fraud or alleged fraud are dealt with promptly and properly. The Office of Corporate and Legal Affairs shall be notified of any incidents for the purpose of maintaining an incident log.

3.5 Role of the Audit and Risk Committee

The Audit and Risk Committee will, at an appropriate time, consider the results of the investigation and assess whether there is a weakness in our University's systems of internal control which needs to be addressed. It should be noted in all cases that University policies and fair procedures shall be followed having regard to the rights of individuals.

4.0 Accounting for Loss, Restitution and Recovery

The Unit or College suffering the loss from the fraudulent act will normally suffer the loss until monies can be recovered through insurance or restitution.

5.0 Whistleblowing

This policy should be read in conjunction with our University's Protected Disclosure Policy QA414 and our University's Research Integrity Policy QA514.

A matter of concern reported under this Policy may also be investigated jointly or separately under our University's Fraud Policy and/or Protected Disclosure Policy.

6.0 Responsibilities

Those who fail to ensure compliance with the Policy and who fail to exercise appropriate due diligence and control to prevent, detect and report acts of fraud, in addition to facing the possibility of a claim for restitution of funds and/or referral for possible criminal prosecution may (in the case of employees), be subject to disciplinary action up to and including termination of employment.

Name	Responsibility
UMT	Policy Owner
All University Members	Compliance with policy
Heads of Units, Heads of Colleges, Heads of Schools and all in positions of responsibility.	Be alert to possibility and type of fraudulent acts in respective areas. Work with University and law enforcement to investigate and prosecute. Take corrective action(s)
Director of Internal Audit and Risk or nominee	Investigator
Director of Internal Audit and Risk or nominee	Conduct investigation
COO/ Head of Corporate and Legal Affairs	Revisions to the Policy. Notify ARC of fraud Incidents.
Initial Assessor	Vice-President for Equality, Diversity and Inclusion or Deputy President and Registrar as appropriate

7.0 Related Documents

Discipline Policy
Protected Disclosure Policy, QA414
Research Integrity Policy, QA514
Conflicts of Interests Policy QA413