



**UNIVERSITY COLLEGE CORK –
National University of Ireland,
Cork**

ANTI-FRAUD POLICY

Document Location

<http://ocla.ucc.ie/Policies/policies.asp>

Revision History

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Version Number/Revision Number	Revision Date	Summary of Changes	Changes marked

Consultation History

Version Number/Revision Number	Consultation Date	Names of Parties in Consultation	Summary of Changes
0.1	20.07.12	MF	First Draft
0.2	02.01.13	HOK, MMcS, NG	Separation of Anti-Fraud Response plan into policy and procedure
0.3	8.01.13	MF MMcS	
0.4	14.01.13	HOK AH	Legal Review
0.5	21.08.2013	ARM,PG	Further amendments
0.6	18.09.2013	MF, NG,AH ARM, MMcS, DC	Final amendments. Combining policy and procedure
0.7	4.3.14	Eileen Healy NG	Review by Deloitte
0.8	24.3.13	UMTO	Changes
Final Draft	29.3.14	Eileen Healy	Deloitte Audit Committee
	15.4.14	GB	

Approval

This document requires the following approvals:

Committee	Signing Authority	Date
UMTO	Chair of UMTO	24.3.14
Audit Committee	Chair of Audit Committee	14.4.14
Governing Body	Chair of Governing Body	15.4.14

This Anti-Fraud policy will be reviewed on a bi-annual basis.

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1. INTRODUCTION

University College Cork is committed to conducting all of its business in an honest and ethical manner, and has a zero tolerance policy towards fraud.

2. 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.

3. DEFINITIONS

Member of UCC

This policy is a University wide policy which applies to all "Members" of UCC who, in accordance with Section A4 of the Principal Statute, are defined as:

- members of the Governing Body;
- members of the Academic Council;
- University's employees;
- University's students;
- Any other person the Governing Body may appoint to be members.

For the purpose of this policy it also includes any volunteer or service provider participating or engaged in UCC arranged activity or service provision to the University.

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 assets;
- financial fraud including misrepresentation of expense claims;
- research fraud;
- academic fraud;
- computer fraud;
- bribery and corruption;
- supplier fraud;
- time fraud.

4. OBJECTIVES OF POLICY

This policy aims to:

- a) promote a culture of honesty, integrity and professionalism by outlining the key principles in regard to fraud prevention and detection.
- b) provide information and guidance to Members of the University on how to address suspicions of fraudulent activities.

5. GENERAL PRINCIPLES

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 internal control which functions as intended;
- promoting the necessity and requirement for high standards of personal conduct through the employee code of conduct, student rules, and the acceptable use policy;
- dissemination of related policies, procedures (see section 8) 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 "whistle blowing" 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 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 the Fraud Response Panel leading the investigation into the alleged incident.

It should be noted that oversight of all research activity of the University is provided by the Ethics Committee and is subject to the Code of Good Conduct in Research and University Research Integrity Policy which is adopted from the National Research Integrity Policy. Allegations of a breach of research integrity will be dealt with in accordance with the University Research Integrity Policy, Code of Good Conduct in Research and University Statute when appropriate.

Academic plagiarism by students will be dealt with under the Plagiarism policy which is part of Examination procedures and regulations.

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 up to and including termination of employment. Persons reporting a fraud knowing it to be false shall be subject to disciplinary action up to and including termination of employment.

6. RESPONSIBILITIES

Responsibilities associated with specific groups within the University are outlined here under.

Governing Body (GB)

GB members take responsibility for acting in accordance with this policy and with the code of conduct for GB members. The GB will require the President to ensure that this policy is implemented effectively.

President

The President leads the implementation of this policy across the University and delegates responsibility for implementation of specific elements of the policy to members of the University Management Team.

Management

It is the responsibility of managers to promote an anti-fraud culture throughout the University, including when dealing with contractors and third parties delivering services to or on behalf of the University and specifically in relation to monitoring activities and minimisation of the risk of fraud in relation to University assets. Management should:

- assess the types of risk involved in the operations for which they are responsible in accordance with the risk management policy;
- ensure that adequate systems of controls are in place and functioning correctly;
- make employees aware that fraudulent behaviour is wrong and advise of the consequences of fraudulent behaviour;
- encourage employees to report any suspicion of fraud;
- ensure employees are aware of the confidentiality requirement and the consequences for non-adherence;
- ensure appropriate management controls are in place to avoid undue reliance on any particular individual, e.g. double check system, where appropriate and in line with UCC policies.

Employees

As stewards of University resources, all employees are expected to have high standards of personal integrity and honesty in accordance with the Employee Code of Conduct. In particular every member of staff is responsible for:

- operating in accordance with the principles of this policy;
- the timely reporting of any deviations from this policy and or suspicions of fraud to the Fraud Response Panel;
- full co-operation with any University investigation, audit or review.

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 the University's student rules , policies and procedures;
- operating in accordance with the principles of this policy;
- the timely reporting of any deviations from this policy and or suspicions of fraud to the Fraud Response Panel;
- full co-operation with any University investigation, audit or review.

Fraud Response Panel¹

The Fraud Response Panel is responsible for the handling and investigating of all allegations of fraud in a timely and appropriate manner in accordance with the Fraud Response Procedure.

7. POLICY VIOLATION

Any member of the University who is found to have breached this policy will be subject to the relevant disciplinary procedures in accordance with University policies and procedures.

8. SUPPORTING POLICIES, PROCEDURES & FUNCTIONS

Policies, Procedures and Functions including but not limited to:

- GB members Code of Conduct;
- Employee Code of Conduct;
- Student Rules;
- Examination Procedures and Regulations – Plagiarism Policy;
- Appropriate Usage policy;
- Risk management policy;
- Disciplinary Procedure;
- Fraud Response procedure;
- Finance Office procedures;
- Whistle Blowing policy;
- Conflict of Interest policy;
- Code of Good Conduct in Research;
- National Policy on Research Integrity;
- Whistle blowing policy;
- Terms and conditions included in employee contracts of employment;
- University statutes and policies which deal with employee / student behavior;
- Annual Governance and Statement of Internal control;
- Quality Review process to deal with the levels of quality in the delivery of the University's academic and administrative services;
- Internal Audit function;
- University's Finance, Risk and Audit Committees;
- General Service's procedures, e.g. Security.

¹ Fraud Response panel membership includes Head of Internal Audit, Corporate Secretary and one of the following Registrar and Senior Vice President/ Bursar / Vice President for Research and Innovation as appropriate.