



The Discovery
Programme

Centre for Archaeology
and Innovation Ireland

ANTI-FRAUD POLICY

Approved by the Board of the Discovery Programme 20 May 2021

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1. Introduction

The Discovery Programme is committed to protecting the public funds with which it has been entrusted and ensuring these funds are used for their intended purpose. In this regard, the Discovery Programme is cognisant of the importance of ensuring it preserves the highest standards of honesty, transparency, probity and accountability so as to protect its reputation from fraudulent activity. All members of the board and staff of the Discovery Programme play a key role in achieving these aims.

It is the policy of the Discovery Programme to identify and promptly investigate any possibility of fraudulent or related dishonest activities and, when appropriate, to pursue legal remedies available under law.

The repayment of losses will be sought in all cases and the Discovery Programme would normally expect to recover all costs in addition to the recovery of losses.

2. Purpose

The purpose of this Anti-Fraud Policy is to safeguard the proper use of the Discovery Programme's finances and resources and to set out the responsibilities of those working for and on its behalf in observing and upholding the Discovery Programme's position on fraud.

3. Scope

This Anti-Fraud Policy applies to members of the Board of the Discovery Programme and staff of the Discovery Programme.

Any member of staff against whom prima facie evidence of fraud is found will be the subject of disciplinary procedures in line with Discovery Programme's Disciplinary Procedure up to and including dismissal. Such individuals may also be subject to legal action. The minister will be informed if prima facie evidence of fraud is found against any member of the board. Such individuals may also be subject to legal action.

This policy relates to fraud involving the Discovery Programme's funds and assets and is applicable to all Discovery Programme-controlled funds, assets, commissions and consultancy projects administered by the Discovery Programme.

The Discovery Programme's Anti-Fraud Policy is a key component of its risk management process. Board members and members of staff should ensure they are familiar with the requirements of relevant Discovery Programme policies.

4. Definition

The term 'fraud' is used to describe such acts of dishonesty as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretence, false accounting and collusion in the foregoing. For the purposes of this policy, the term 'fraud' includes attempted fraud.

For practical purposes fraud may be defined as the use of deception to obtain an advantage or attempt to obtain an advantage, avoid an obligation or cause loss to another party.

It is not possible to give an exhaustive list of the activities and behaviours which constitute fraud. The following are some examples of fraudulent behaviour:

- Knowingly creating false or misleading financial reports
- Offering or accepting gifts or hospitality in return for favourable decisions
- Claiming payment for goods not received or services not performed
- Claiming payment for time not worked
- Submitting false or exaggerated claims for reimbursement of expenses
- Forging or altering documents
- Purchasing items for personal use with Discovery Programme funds
- Theft, misappropriation or unauthorised use of Discovery Programme property

5. General principles

It is the Discovery Programme's policy to promote a culture of integrity and honesty and to safeguard the Discovery Programme's resources by ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk by:

- operating an effective system of governance and internal control
- promoting the necessity and requirement for high standards of personal conduct through the *Code of Practice for the Governance of State Bodies*
- disseminating related policies, procedures and guidelines
- promoting a culture of transparency
- ensuring that appropriate management resources and structures are in place to detect any incidence of fraud
- the timely and appropriate management of any allegation of fraud in accordance with relevant policies and procedures
- equal and fair treatment of all who become the subject of a fraud investigation.

Individuals who cover up, obstruct, fail to report or monitor a fraud of which they become aware, or should become aware, may be considered an accessory after the fact and may be subject to disciplinary action. Persons who threaten retaliation against a person reporting a suspected fraud may be subject to disciplinary action. Additionally, persons reporting a fraud knowing the allegation to be false may be subject to disciplinary action.

6. Reporting and investigation

6.1 Reporting

Staff and board members have a responsibility to report any suspicion of fraud without delay in accordance with the procedures set down in this policy. Additionally, employees and board members are required to cooperate with any investigations into fraudulent activity.

The procedure for making an allegation is as follows:

- All complaints must be in writing, giving details of the alleged act(s).
- Complaints may, in the light of the seriousness of the matters raised, be referred immediately to the appropriate authorities, e.g. An Garda Síochána or the Comptroller and Auditor General (C&AG).
- Where, for any reason, the person making the allegation considers it inappropriate to refer the matter to the chief executive officer (CEO), material allegations can be made to the chairperson.
- The CEO/chairperson will respond to the complaint within five working days.

6.2 Investigation

Any complaint will be handled with fairness, sensitivity and with respect for the rights of the complainant and the alleged perpetrator. Any investigation will be independent and objective, and at all times the principles of natural justice will be adhered to.

The procedure for investigating a complaint will normally be as follows:

- The CEO or nominated board member will initiate an investigation and set down a timetable and terms of reference for it. Qualified and expert persons external to the Discovery Programme may be invited to conduct or assist in the fact-finding investigation.
- The complainant and alleged perpetrator will be interviewed separately.
- Both parties may call witnesses.
- The investigator(s) may meet other persons whom they consider relevant.
- Both the complainant and the alleged perpetrator may be accompanied by a representative at the interviews if they so wish.
- Confidentiality will be maintained as far as practicable. Witnesses will be expected to respect the privacy of the parties involved by refraining from discussing the allegations with anyone.

It should be noted, however, that where an allegation of fraud is made it may be appropriate to report the matter to An Garda Síochána in the first instance.

6.3 Post-investigation

On completion of the investigation, the investigator(s) will produce a written report. Both parties will be given a copy of the report and an opportunity to comment before the formal issuing of the report and before any final action is taken.

6.4. Appeals

If either party is dissatisfied with the investigation process and/or its outcomes, they may make an appeal to the chairperson.

The reason and grounds for the appeal should be outlined in writing and forwarded to the chairperson within ten days of the formal issuing of the report. The appeal will be heard by the chairperson and/or members of board within ten days of the appeal.

The outcome of the appeal will be issued within ten days of the appeal being heard.

6.5 An Garda Síochána involvement

Nothing in this Anti-Fraud Policy shall preclude the direct reporting of suspected fraudulent behaviour to An Garda Síochána.

Where it is necessary for garda involvement, the internal Discovery Programme procedure may still be completed on the completion of a garda investigation. Any information relating to the allegation will be shared with the gardaí. Where the gardaí request original documents, copies of the documents will be kept by the Discovery Programme.

6.6 Principles

Throughout the investigation the following will apply:

- The principles of natural justice will apply at all times.
- The principles underpinning the Discovery Programme's Disciplinary Procedure and Dignity at Work Policy will apply.
- In all cases, the individual or group against whom an allegation/complaint is made will be presumed to be innocent until evidence suggests otherwise.
- Matters relating to the investigation may not be discussed with anyone outside of the investigation process.
- Confidentiality must be upheld in so far as is practicable.
- All materials relating to the investigation and subsequent report will be retained as a closed file by the Discovery Programme for a minimum of six years.

7. Roles and responsibilities

It is the responsibility of the board to ensure that an appropriate Anti-Fraud Policy is in place and, through its Audit Committee, to monitor its implementation through periodic reports from the relevant member of the executive.

It is the responsibility of all employees to conduct their business in such a way as to prevent fraud occurring in the workplace. Employees must also be alert to the possibilities of fraud and be on guard for any indications that improper or dishonest activity is taking place. Employees have a responsibility to report any suspicion of fraud without delay in accordance with the procedures set down in this policy. Additionally, employees are required to cooperate with any investigations into fraudulent activity.

8. Annual reports

A confidential record shall be maintained of all allegations received and investigations carried out under this policy.

An annual report will be prepared and submitted to the board in relation to fraud allegations received in the preceding calendar year.

The annual report shall maintain the anonymity of all those involved. It shall include information on the number of allegations:

- received
- referred to another procedure
- investigated and dismissed
- upheld and actions taken.

9. Third-party fraud

Where board members or staff become aware of potential fraudulent behaviour by a third-party involving Discovery Programme funds, e.g. a grantee or contractor, they should report it immediately to the CEO or chairperson in writing. The CEO or chairperson may, following legal advice if necessary, report the matter to the gardaí.

A confidential report on any suspected third-party fraudulent behaviour shall be prepared and maintained. Where it is decided not to report the matter to the gardaí the reason for not doing so will be clearly set out in this report.