

ANTIFRAUD STATEMENT AND POLICY

Introduction

Foras na Gaeilge requires all staff at all times to act honestly and with integrity and to protect the public resources for which they are responsible. These resources are under constant threat from fraud and, therefore, it should be a priority for all members of staff. This statement intends to set out our duties within Foras na Gaeilge in regard to the prevention of fraud.

What is fraud?

The term is used to describe actions such as deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representations, concealing material facts and collusion. For practical purposes, fraud may be interpreted as using deception with the intention of gaining an advantage, avoiding a duty or being a cause of loss for another party.

Responsibilities

The executive is responsible for:

- a) developing and maintaining effective controls to prevent fraud;
- b) conducting intensive investigations as soon as possible in the case of fraud;
- c) carrying out a legal action and/or a disciplinary action against those who commit fraud;
- d) carrying out a disciplinary action against supervisors if there is a connection between a negligence in management and fraudulent activity;
- e) recognising the risks in connection with systems and procedures which are exposed to risk;
- f) ensuring that the rules and laws are adhered to.

Individual staff members are responsible for:

- a) acting appropriately in regard to the use of official resources (including information) and the handling and use of public funds whether they are in connection with cash systems or payments, invoices or dealing with contractors or providers;
- b) reporting details immediately if they suspect that a fraud is being committed or if they see any suspicious acts or events.

It is proper to report to the line manager, or if she or he is connected to the case, to the Chief Executive, or if the Chief Executive is connected to the case, to the Chairperson or the Chairperson of the Audit Committee.*

The Whistleblowing Policy should be observed and that guidance followed in respect of reported details.

Fraud Response Plan

How will a fraud incident will assessed?

- a) Is there **evidence** that there is a loss of money to public funds?
- b) Are the parties evident?
- c) Is the method that has been used to manipulate money or property evident?

Possible examples of fraud:

- a) Deliberately providing incorrect bank details to manipulate money to a personal account
- b) Stealing or taking public equipment or assets to use on a personal basis
- c) Public money spent on an area, material or initiative not in keeping with that which has been agreed with Foras na Gaeilge

Foras na Gaeilge officers should be on the look out for transactions which look strange or unusual. All information in connection with financial transactions or assets are regularly rechecked at the level of the staff members dealing with them.

Investigation process

1. The officer who finds the possible fraud will investigate the evidence available or discovered which clearly indicates that there is fraud.

2. This evidence will be provided to an appropriate senior member of staff. See below for the different grades.
3. The usual practice is that the fraud should be reported directly to the appropriate authorities as soon as clear evidence is available and considered by a senior member of staff (for example an Garda Síochána, the Office of the Comptroller and Auditor-General). In serious cases, this procedure should be adhered to in order to protect public property. The Chief Executive or the Director of Corporate Services will carry out this reporting. If the case involves the Chief Executive or the Director of Corporate Services the Deputy Chief Executive or the Chairperson can carry out the reporting.
4. In certain cases Foras na Gaeilge may seek legal advice, depending on the seriousness and/or matter of the fraud.
5. The Chief Executive plus the Director of Corporate Services can use certain discretion if appropriate depending directly on the circumstances, that is if it is clear that it is a one off incident concerning a very low amount (under €25) and if circumstances of hardship were involved the choice may be given to the person who committed the fraud to return the money or asset in the first instance.
6. In cases in which there is not clear evidence of fraud but in which there is a strong suspicion that an incidence of fraud occurred it may be appropriate to raise the question directly with the person or persons involved in order to confirm the facts and to give an opportunity to explain the circumstances. The Chief Executive or Director of Corporate Services will do this. If the case involves the Chief Executive or the Director of Corporate Services the Deputy Chief Executive or the Chairperson can do this.
7. In the absence of a clear explanation (that it was an acceptable human mistake, for example), follow the procedure at step 3 above.

Ethics and staff behaviour

As supervisors of public funds, staff members must be extremely upright, proper and honest in fulfilling their duties and it must be apparent to all that they are so. Staff members must not accept gifts, hospitality, or benefit in kind from a third party from which it might be construed that their judgement or personal honesty is impinged as a result.

Foras na Gaeilge intends to organise regular testing to assess the specific risk of fraud in various areas of our business.

This policy will be reviewed annually.

Date for Review: October 2023

The next review: October 2024