



## ANTI-FRAUD AND ANTI-CORRUPTION POLICY

This document explains the Cumann Cluain Daimh Anti-fraud and Corruption Policy and the steps that must be taken where fraud is suspected or discovered. All members should be aware of this while

Executive Committee must bring its contents to the attention of the members. Any person who becomes aware of any fraud, corruption or other illegal acts and does not follow this policy could be subject to disciplinary action.

### 1. INTRODUCTION

One of the basic principles of public sector organisations is the proper use of public funds. It is therefore important that all those who work in the public sector are aware of the risk of and means of enforcing the rules against fraud and other illegal acts involving dishonesty, deception and other related activities. For simplicity all such offences are hereafter referred to as “fraud”, except where the content indicates otherwise. This document sets out Cumann Cluain Daimh policy for detected or suspected fraud, and incorporates best practice within the field regarding counter-fraud measures and takes account of the latest legislation.

### 2. DEFINITIONS

2.1 The following provides a definition of words used throughout the document:

Fraud is theft by deception. It is deliberate intent to temporarily or permanently deprive a person or organisation of money or goods through the falsification of any records or documents.

Bribery and Corruption is where someone is influenced by bribery, payment or benefit in kind to unreasonably use his or her position to give some advantage to another.

False Accounting/Book keeping is a common type of fraudulent behavior and can be committed both by individuals who are involved in the handling of money or dealing with any of the financial aspects of the organisations day to day running and those responsible for the production of the organisations annual accounts.

Theft includes any misappropriation, stealing, malicious damage, and actual or attempted break-in.

Deception occurs where a person deliberately sets out to deceive an individual/organisation with the intent to gain financial benefit

Collusion occurs when two or persons in the organisation conspire/collude to defraud the organisation.

2.2 Cumann Cluain Daimh already has procedures in place that reduces the likelihood of fraud occurring. These include Cumann Cluain Daimh GAC Rules and Regulations, documented procedures and a system of internal control and a system of risk assessment. In addition Cumann Cluain Daimh GAC tries to ensure that a risk (and fraud) awareness culture exists in the organisation.

2.3 The Cumann Cluain Daimh Executive Committee bears primary responsibility for these measures, although it is recognised that all officers and staff have a part to play in ensuring their efficiency. It is expected that officers and staff at all levels will lead by example in acting with the utmost integrity and ensuring adherence to all relevant regulations, policies and procedures. A culture of openness, honesty and probity is strongly encouraged.

2.4 Any personnel that suspect cases of fraud are required to report and keep the Executive Committee informed of any fraud cases that come to light.

2.5 In light of any fraud cases the organisation's committee would evaluate the systems used to control the Cumann Cluain Daimh activities. Where any system weaknesses are identified, new systems/procedures would be drafted, agreed and implemented by Cumann Cluain Daimh

### 3. CUMANN CLUAIN DAIMH GAC POLICY

3.1 Cumann Cluain Daimh GAC is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within the organisation. It is therefore also committed to the elimination of any fraud and to the rigorous investigation of any such cases.

3.2 Cumann Cluain Daimh GAC expects anyone having reasonable suspicions of fraud to report them. It recognises that whilst cases of theft are usually obvious, there may only be a suspicion of fraud and thus staff must report any concerns to their manager or other suitable persons who can then ensure that the Cumann Cluain Daimh GAC procedures are followed.

3.3 It is also the Cumann Cluain Daimh policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions. All staff can therefore be confident that they will not suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those that are raised maliciously and found to be groundless.

### 4. ROLES AND RESPONSIBILITIES

This section states the roles and responsibilities of Cumann Cluain Daimh members and/or officers in reporting fraud or other irregularities.

#### 4.1 MEMBERS

4.1.1 Members are expected to act in accordance with the Cumann Cluain Daimh standards of Business Conduct and to follow guidance on the receipt of gifts or hospitality. Members also have a duty to protect the assets of the Cumann Cluain Daimh, including information and goodwill as well as property.

4.1.2 The Cumann Cluain Daimh regulations place an obligation on all members to act in accordance with best practice. Cumann Cluain Daimh officers are subject to the same high standards of accountability, and are required to declare and register any interests that might potentially conflict with those of Cumann Cluain Daimh.

4.1.3 Members must be vigilant and ensure that procedures to guard against fraud are followed. They must try to establish an anti-fraud culture within the club. Members should identify any risk of fraud to the executive committee.

4.1.4 Members should be alert to the possibility that unusual events or transactions could be symptoms of fraud. Where they have any doubt they must seek advice from the executive committee.

4.1.5 All cases of theft whether of Cumann Cluain Daimh or visitor property must be reported to the Executive Committee.

## 4.2 Human Resources

4.2.1 The Executive Committee will liaise with the Chairman, Treasurer, and Secretary where a member is suspected of being involved in fraud or corruption. The Chairman is responsible for ensuring the appropriate use of the Cumann Cluain Daimh disciplinary procedure, and will advise those involved in the disciplinary process in matters of employment law and in other procedural matters.

4.2.2 The Chairman must take steps at recruitment to establish, as far as possible, the previous record of potential members in terms of their propriety and integrity.

## 5. REPORTING FRAUD CORRUPTION OR OTHER ILLEGAL ACTS

5.1 This section outlines the action to be taken where fraud, corruption or other illegal acts involving dishonesty, deception or damage to property are discovered or suspected. For completeness it also deals with the action to be taken where theft is discovered or suspected.

5.2 Section 9 provides a guideline of the key “what to do” steps to be taken where fraud or other illegal acts are discovered or suspected or alternatively the Cumann Cluain Daimh. (See club room notice board)

5.3 Reporting of all frauds and irregularities is essential to ensure:

- Consistent treatment of information;
- Proper investigation by an independent and experienced team;
- The optimum protection of the Cumann Cluain Daimh interests.

5.4 Members must discuss their suspicions or what they have discovered with one of the following:

- GAC Chairperson
- GAC Secretary
- GAC Treasurer
- A member of the Executive Committee (but only in cases involving any of the above mentioned)

5.5 These officers will treat inquiries confidentially and anonymously if so requested. Where members feel unable to inform any of the above, the County Board Chairman can also be notified of any genuine suspicions of fraud or corruption within Cumann Cluain Daimh.

5.6 Any actual or suspected instance must be reported to the appropriate Officer immediately.

## 6. THEFT

This must be reported to the Executive Committee who will undertake an investigation into the alleged incident.

## 7. TIMELINESS

It is essential that all members act at the time of their concerns, as time is likely to be of the utmost importance to prevent further loss to the Cumann Cluain Daimh. However, members must not confront any individual that they suspect. They must bring this to the attention of the Executive Committee. Members should also keep or copy any documentation that arouses their suspicions.

## 8. DISCIPLINARY ACTION

The disciplinary procedures of the Club will be followed where an employee is suspected of being involved in a fraudulent or illegal act.

This may include dismissal. See Club disciplinary procedure for further information.

## 9. ACTION REQUIRED IF FRAUD IS DISCOVERED/SUSPECTED

9.1 First of all ensure that there is a reasonable belief that a fraud has been committed prior to commencing investigations.

9.2 Secure and collate evidence which will be necessary for substantiating suspicions.

9.3 Report your suspicions to Executive Committee of the organisation. (If the incident of fraud suspicion/discovery involves a member of the executive committee), raise the matter privately with relevant personnel.

9.4 If you feel that your suspicions have not been adequately investigated, bring the matter to a higher authority outside of the Cumann Cluain Daimh (e.g. the organisations governing body) if applicable.

9.5 If you feel that your suspicions have not been adequately investigated by both the club and the governing body document the procedures which you have gone through and report the matter to the

PSNI/GARDA

This document has been approved by the Club Executive Committee and serves as the working policy document of Cumann Cluain Daimh

Signed \_\_\_\_\_  
Secretary

Signed \_\_\_\_\_  
Chairman