

Fraud Policy¹

Purpose

The Higher Education Authority (HEA) is committed to the prevention and detection of fraud in order to minimise any potential losses due to fraudulent activity. Accordingly, the HEA expects the highest standards of ethical behaviour from staff, higher education institutions and bodies, suppliers and others who conduct transactions with the HEA. The HEA has no tolerance for fraud.

Policy

It is the policy of the HEA to promote a culture of integrity and honesty and to safeguard the HEA's assets by ensuring that opportunities for fraud are mitigated by :

- Operating an effective system of internal control
- Promoting awareness of the need for high standards of personal conduct (Staff Code of Conduct).
- Maintaining policies and procedures requiring transactions to be properly authorised
- Ensuring appropriate segregation of duties
- Ensuring timely and appropriate management of any allegation of fraud

The HEA will investigate all cases of suspected fraud and, when appropriate, pursue legal action. Any act of fraud confirmed following an investigation shall result in appropriate and legal disciplinary action to include the possibility of termination of employment restitution and/or forwarding information to the appropriate authorities for criminal investigation .

Other Key Policies/Documents

Staff should familiarise themselves with other key HEA policies/documents which may impact on fraud including;

- Fraud response plan

¹ Current Policy approved by HEA Board 338th meeting 10/11/09

- Protected disclose policy
- Disciplinary policy
- IT Acceptable Usage policy

Definitions

For the purposes of this policy, 'Fraud' is any dishonest act or omission that causes loss to the HEA, avoidance of an obligation, or results in a benefit or advantage to the person carrying out the fraud or to a third party. It shall be deemed to include, but not be limited to:

- Theft or misappropriation of HEA assets or funds.
- Unauthorised use of confidential information
- Submission of false claims for payments or reimbursement.
- Acceptance of gifts or other favours or collusion with third parties in circumstances intended to influence decision-making, such as the selection of suppliers, appointment of consultants or allocation or award of a grant, in the course of the HEA's work.
- False or fictitious accounting including the creation of and payments to fictitious staff, suppliers or institutions/bodies
- Knowingly creating and/or distributing false or misleading financial reports
- Violation of the HEA's procedures with the aim of personal gain or to the detriment of the HEA
- Wilful negligence intended to cause damage to the material interests of the HEA

Fraud can occur internally or externally and may be carried out by staff, contractors, suppliers or other parties.

Responsibility for the Detection and Prevention of Fraud

All staff are responsible for exercising appropriate diligence and control to prevent, detect and report acts of Fraud. Staff should have regard to the HEA's Protected Disclosure Procedures.

Overall responsibility for implementation of this policy and the fraud response plan shall rest with the Head of Corporate Affairs. Where allegations are made against that officer or there is any suggestion of a conflict of interest, the Deputy CEO shall assume responsibility.

Training will be provided every two years or sooner, if deemed necessary following an investigation into an alleged fraud. A log of training will be maintained.

Responsibility of Managers

Managers should be familiar with and alert to the types of improprieties that might occur in their area. Managers have responsibility to ensure that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively. For the purpose of this policy Managers includes staff of Senior Executive Officer (or equivalent) grade and above.

Managers are required to cooperate with any investigation of dishonest or fraudulent activity in their area.

Responsibility of Employees

It is the responsibility of all members of staff to carry out their functions as employees of the HEA in such a way as to prevent fraud occurring. All employees are required to cooperate with any investigation of dishonest or fraudulent activity.

The Fraud Response Plan outlines procedure for reporting and investigation of alleged fraud.

Policy Review

This policy will be reviewed every three years or following an investigation.

Version Control

Policy Owner Head of Corporate Affairs

20-10-20 Approved by Board