



## **ANTI FRAUD POLICY**

First approved and adopted by the Board of EIL Intercultural Learning on November 23rd 2013

Reviewed: 29th July 2020

Reviewed: 25 March 2023

Next review due: March 2026

### **EIL Intercultural Learning Anti-Fraud Policy**

EIL Intercultural Learning (“EIL/AFS”) is committed to achieving the highest standards in the conduct of its affairs. In this context EIL/AFS is adopting this anti-fraud policy which will apply with immediate effect from its adoption by the Board of Directors of EIL/AFS on November 23rd 2013.

#### **Fraud**

There are many forms of fraud however EIL/AFS essentially considers fraud as the theft or misuse of EIL/AFS’s funds or other resources by employees, members of the Board of Directors, volunteers, host families or other person/party which may or may not also involve misstatement of financial documents or records to conceal the theft or misuse.

EIL/AFS will not tolerate fraud of any type or in any circumstance by a participant, employee, volunteer, member of the Board of Directors or any other person.

Examples of fraudulent conduct are set out in Appendix 1. Please note this is not an exhaustive list.

It is EIL/AFS's intention that any indications and/or incidences of fraud will be investigated thoroughly and dealt with in a responsible and firm manner up to and including prosecution.

EIL/AFS is committed to an anti-fraud culture and to a strategy that covers the best practice principles of prevention, detection, deterrence, investigation, sanctions and redress.

EIL/AFS expects all employees to demonstrate the highest standards of honesty and integrity at all times.

For EIL/AFS Employees, this policy should be read in conjunction with the Staff Handbook

For members of the Board of Directors of EIL/AFS, this policy should be read in conjunction with the Board of Directors Code of Conduct.

It is the responsibility of all employees and members of the Board of Directors to carry out their work in such a way as to prevent fraud occurring in the workplace. Employees and members of the Board of Directors must be alert for occurrences of fraud, be aware that unusual transactions or behaviours could be indications of fraud and report potential cases of fraud as outlined below.

### **Reporting of Suspected Fraud**

All employees and members of the Board of Directors are required to report issues of suspected fraud. These should be reported to the employee's line manager, the CEO or the Chairperson of the Board of Directors.

Persons who suspect fraud should **not** do the following:

- Contact the suspected individual(s) directly in an effort to determine the facts, demand explanations or restitution;
- Discuss the issue with anyone in EIL/AFS other than the persons listed above;
- Discuss the issue with anyone outside of EIL/AFS, except as required by law.

### **Dealing with Reports of Suspected Fraud**

Any suspicions of fraud will be investigated by EIL/AFS. Initially the suspicion will be notified to the CEO who will notify the Chair of the Board at the earliest possible opportunity. The CEO will have responsibility to oversee the investigation and involve other management or staff as appropriate (except in any case involving the CEO themselves). The CEO may seek expert external advice (e.g. legal) if required. Any employees who are found to have committed fraud will be judged to have committed gross misconduct and will be dealt with in accordance with the Employee Handbook (see Disciplinary Procedures). Proven allegations and/or admissions of fraud may result in dismissal.

Where appropriate EIL/AFS will refer any fraud issues to An Garda Síochána for investigation. Where there has been a potential or actual loss of funds EIL/AFS will notify all funders.

There is an obligation to notify the Charities Regulator when EIL/AFS forms an opinion that there are reasonable grounds for believing that an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001 has been, or is being, committed.

Where EIL/AFS has suffered loss, full restitution will be sought of any benefit or advantage obtained and the recovery of costs will be sought from the person/party responsible for the loss.

### **Protection of Employees**

EIL/AFS recognises its obligation to protect employees who have come forward to report fraud. EIL/AFS recognises that the decision to report a suspicion can be a difficult one to make, not least because of the fear of reprisal from those responsible for the fraudulent activity. EIL/AFS in accordance with the EIL Staff Handbook, will not tolerate harassment or victimisation and will take all reasonably practicable measures to protect employees who raise an issue in good faith.

EIL/AFS will endeavour to protect a person's identity when he or she raises an issue and does not want their name to be disclosed. However please note that any investigation in relation to the issue may require the identification of the source of the relevant information and a statement by the reporting person may be required.

### **Oversight**

The Board of EIL/AFS has responsibility for ensuring proper financial protocols and controls are in place and that these are laid out clearly in the Finance Manual.

## **Appendix 1**

### **Non-exhaustive list of examples of fraudulent conduct**

- Falsification of travel and expenses claims
- Payment of false invoices
- Failure to record/account for monies received
- Forgery
- Collusion
- Misrepresentations being made to an auditor
- Recording of transactions without substance
- Intentional misapplication of accounting policies
- Wilful misrepresentation of transactions or EIL's state of affairs
- Falsification or alteration of accounting records or other documents
- Misappropriation of assets or theft
- Suppression or omission of the effects of transactions from records or documents
- Override of controls/EIL systems so as to benefit oneself or another

- Falsely claiming leave including annual leave
- Bribery and corruption
- Payroll fraud
- Data theft