

Revision 3

# ANTI-FRAUD POLICY

UÉ/PD/84

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ANTI FRAUD POLICY**

**1. INTRODUCTION**

Uisce Éireann’s values are: We deliver for customers and communities; We work better together; We do the right thing; We aim high and We keep each other safe. These values define the character of the company, guide our actions and decisions and provide a framework for how we interact with our colleagues, customers and stakeholders through our behaviours. We expect all personnel working on behalf of Uisce Éireann to maintain the highest ethical standards and to report any suspicions of wrongdoing. Ethical standards must underpin how we conduct our business on a daily basis. The far-reaching consequences of committing an act of bribery or corruption reinforce the need to have robust procedures in place.

This Policy is core to help embed the “We do the right thing” value in Uisce Éireann. It is one of a number of policies that has been put in place to help inform the ethical behaviour that Uisce Éireann expects from its staff and from contractors and agents who do business on behalf of Uisce Éireann. It should be read in conjunction with the policies set out in Appendix A, in particular the Code of Business Conduct, the Protected Disclosures Policy, the Anti-Bribery and Anti-Corruption Policy and the Regulation of Lobbying Act.

**2. PURPOSE**

The purpose of this Policy is:

- (a) to set out Uisce Éireann’s position on fraud;
- (b) to provide guidance on recognising what constitutes fraud; and
- (c) to set out what is expected from those to whom the Policy applies in relation to prevention and reporting of fraud.


**3. POLICY STATEMENT**

Uisce Éireann does not tolerate fraudulent or attempted fraudulent activity. Uisce Éireann will continue to take steps to prevent and detect fraud, increase awareness of fraud amongst Staff and other stakeholders, and create a culture where the reporting of suspicions of fraudulent activity is encouraged and expected.

**4. SCOPE**

This Policy applies to:

- all Board members;
- Uisce Éireann personnel, which includes Employees (as defined below), consultants, service providers, contractors, volunteers, work experience students and agency workers (“**Staff**”); and
- Certain sections of the Policy are tailored specifically to employees, namely a person who has entered into or works under a contract of employment (which includes permanent full-time and part-time workers, trainees, interns work experience students

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and casual workers) (“**Employees**”). This is due to the nature of the employment relationship and the specific responsibilities and obligations that it entails. These sections are clearly marked to distinguish them from the broader provisions that apply to all Staff.

**5. RESPONSIBILITY**

All parties to whom this Policy applies have a responsibility to assist in the prevention and detection of fraud perpetrated against Uisce Éireann. This responsibility includes:

- operating and monitoring the systems of internal controls which promote the prevention and detection of fraud;
- the management of fraud risk; and
- reporting all suspicions of fraud and situations that could allow a fraud to be perpetrated.

The Chief Executive Officer and the Executive retain ultimate responsibility for the Anti-Fraud framework within the organisation.

Uisce Éireann has appointed the Head of Internal Audit as the organisation’s Anti-Fraud champion. The Anti-Fraud champion is the owner of the Anti-Fraud agenda on a day-to-day basis and is responsible for:

- driving the delivery of the Uisce Éireann Anti-Fraud Strategy; and
- supporting the business as anti-fraud culture is embedded into Uisce Éireann business as usual operations.

The Anti-Fraud champion will be supported by the Uisce Éireann Executive who will lead Anti-Fraud initiatives within their division.

**6. TRAINING**


Employees must familiarise themselves with this Policy. All employees are required to participate in Anti-Fraud training, read communications, use resources and consult where necessary to stay informed about the laws, professional standards and policies that apply to their work. All new employees must receive specific training as part of their induction process.

**7. DEFINITION OF FRAUD**

“Fraud” is defined as an intentional act of deceit to obtain or attempt to obtain an unjust/illegal advantage, for example to make a gain (financial or otherwise), to avoid an obligation or to cause loss to another party.

For the purposes of the Anti-Fraud Policy, the term “fraud” includes attempted fraud.

For the purposes of this Policy, fraud includes, but is not limited to, the following examples:

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- Theft, misappropriation or unauthorised use of Uisce Éireann time, funds, property or other assets;
- Accepting or offering kickbacks or bribes for preferential treatment, for example in the supplier selection or work allocation processes;
- Deliberately creating or manipulating false or misleading financial and/or non-financial information or records. This includes forging or altering financial and/or non-financial information or records, or concealing material financial and/or non-financial facts, for example submission of a false CV;
- Knowingly submitting fraudulent or duplicate receipts or falsifying an expense report.
- Using or disclosing commercial or customer-related data without appropriate authorisation. This includes disclosing confidential information to external parties;
- Manipulation of customer or own Staff accounts by Uisce Éireann Staff, for example inappropriate refunds, credits, discounts or other transactions to Staff's own account or accounts of family and friends, unbilled amounts for family and friends, unauthorised diversion of unmatched payment amounts;
- Deliberate approval by Uisce Éireann Staff of payments for goods and services not actually received by Uisce Éireann;
- Purchasing items for personal use using Uisce Éireann funds, for example creating a purchase order and payment for non-business-related goods and services;
- Use of Uisce Éireann to defraud third parties, for example unauthorised individual holding self out to be acting in the capacity of an Uisce Éireann Staff or contractor to gain personal benefit; and
- Deliberately facilitating unauthorised access to Uisce Éireann assets or information.

**8. REPORTING PROCEDURES**

All Staff have an obligation to report any fraud that is suspected or discovered without delay to their line manager. This also includes any conduct which may constitute an act of bribery or corruption. If there are circumstances where an Staff member cannot report this to their line manager, a report may be made to the Chief Legal Officer or Head of Internal Audit. Uisce Éireann is committed to ensuring that all parties to whom this Policy applies can raise a concern relating to an act of bribery or corruption or suspicions thereof without fear of victimisation and that the strictest confidence will be maintained. For further information you should consult Uisce Éireann's Protected Disclosures Policy.

Discovery of a potential fraud incident Dos and Don'ts	
Do	Don't
Do report the incident.	Do not discuss the matter with your colleagues or other parties.

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Do report all known facts.	Do not attempt to investigate the matter unless expressly asked to do so by the Uisce Éireann Chief Legal Officer and Head of Internal Audit
Do report your concern/the incident immediately.	Do not confront the individual(s).

**9. INVESTIGATIONS AND RESULTING ACTION**

Uisce Éireann commits to investigate all frauds that are discovered or suspected. Every case of attempted, suspected or proven fraud will be thoroughly investigated and dealt with appropriately without regard to the position held or length of service of the individual(s) concerned, or their relationship to Uisce Éireann.

The Anti-Fraud champion has the primary responsibility for the co-ordination of investigation of all suspected fraudulent acts as defined in the Policy, unless the report of the suspected fraud has been raised under a Protected Disclosure. In that situation, the investigation will be carried out using the protocol set out in the Protected Disclosures Policy. Otherwise, the investigation will be carried out by appropriately skilled person(s), in line with Uisce Éireann's Fraud Response Plan.

No person who suspects or discovers a fraud should attempt to conduct their own investigation, without the express permission of the Anti-Fraud champion and the Chief Legal Officer.

All investigations will be conducted in accordance with the principles of natural justice, fair procedures and relevant collective agreements.

Uisce Éireann treats all information received confidentially. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect Uisce Éireann from civil liability.


**10. ENFORCEMENT**

Any individual who is under investigation for suspected or discovered fraud may be suspended, pending the outcome of the investigation.

Where the allegations are substantiated, disciplinary action, up to and including termination of employment may be taken.

The Staff member's constitutional right to natural justice and fair procedure must be upheld in accordance with all relevant legislation. In this regard, the provision of appropriate representation, if requested, will be considered.

Where the allegations are substantiated and implicate third parties, to whom this Policy applies, Uisce Éireann may terminate their contract and/or take appropriate action against the individual(s) concerned, including seeking legal redress.

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**11. IMPLICATIONS OF NON-COMPLIANCE WITH THE POLICY**

Non-compliance with the Anti-Fraud Policy by Uisce Éireann Staff may be treated as a disciplinary matter.

Non-compliance with the Anti-Fraud Policy by any other party to whom it applies, may result in a recommendation to terminate their contract with Uisce Éireann or terminate the engagement of the individual(s), within that contracting entity, found to be in breach of the Policy.

**12. COMMUNICATING, MONITORING AND REVIEWING**

This Policy is communicated directly to all new employees upon commencement of employment. A copy of this Policy can also be found on the Zone or by contacting Secretariat or HR directly.

The Policy is monitored by the Head of Internal Audit and reviewed annually.


The Policy is brought to the Uisce Éireann Board for review on a bi-annual basis.

**13. FURTHER INFORMATION**

For further information, or advice on any aspect of this Policy, please contact either the Head of Internal Audit or the Chief Legal Officer:

Head of Internal Audit  
Eamonn Lonergan  
Telephone: 087 752 8361  
Email: [eamonn.lonergan@water.ie](mailto:eamonn.lonergan@water.ie)

Chief Legal Officer  
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**Appendix A**

The Anti-Fraud Policy should be read in conjunction with the following related policies, including but not limited to:

- Code of Business Conduct (PD16);
- Anti-Bribery and Anti-Corruption Policy (PD100);
- Protected Disclosures Policy (PD9);
- Corporate Giving and Sponsorship Policy (PD83);
- Regulation of Lobbying Act Policy (PD4);
- Procurement Policy (PD2); and
- Other procedures for investigating concerns are set out in our HR policies e.g. the Dignity at Work Policy, the Grievance Policy, the Disciplinary Policy and other policies as may be developed from time to time.

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