Kildare County Council
Comhairle Contae Chill Dara

ANTI-FRAUD AND CORRUPTION POLICY AND PROCEDURE, 2026

Document Control

Anti-Fraud and Corruption Policy and Procedure – a corporate policy document			
Responsibility for review – Finance, Digital Services, Innovation & Governance			
This Anti-Fraud and Corruption Policy and Procedure was adopted by Kildare County Council's Management Team on 22nd September 2026			
Related policies: All policies, though the following non-exclusive list are particularly relevant. Code of Conduct for Councillors 2019 Code of Conduct for Employees 2007 Kildare County Council Disciplinary Policy and Procedure 2016 Kildare County Council Protected Disclosures Internal & External Reporting Policies and Procedures 2024 Kildare County Council Electronic Communications Policy 2024 Kildare County Council Procurement Procedures 2024 The relevant Acts for this document are: • The Criminal Justice (Corruption Offences) Act 2018 • Protected Disclosures Act 2014 • Protected Disclosures (Amendment) Act 2022 • Local Government Act 2001			

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Part 1 - Policy

1. Introduction

1.1 This document sets out Kildare County Council's policy on preventing fraud and corruption and provides a framework for the development and maintenance of procedures and practices to counter fraud and corruption.

1.2 This document sets out the policy and procedure for responding to suspected fraud or corruption.

1.3 We trust that Kildare County Council employees are honest, however when considering risks to Kildare County Council fraud and corruption must be addressed. In this regard Kildare County Council recognises that an Anti-Fraud and Corruption Policy needs to be in place.

1.4 This policy applies to all Kildare County Council employees, volunteers and Councillors, committee members, persons appointed by executive order (e.g. consultants and contractors) and other third parties working on behalf of the Council.

1.5 This Anti-Fraud and Corruption Policy is related to other policies of the Council, particularly the protected disclosures policy, and where employees are concerned, the disciplinary policy.

1.6 The purposes of this policy and procedure document are:

- to set out the Council's strategy for promoting a culture which discourages fraudulent activity and facilitates the prevention and detection of fraud and corruption- and adherence to required standards.
- to set out the Council's strategy for promoting a working environment with the lowest risk of fraud and corruption.
- to provide stakeholders with guidance on how to raise concerns about fraud and corruption in the workplace.
- to provide stakeholders with guidance on the consideration, investigation and consequences of fraud and corruption.

1.7 With this policy and procedure, the Council undertakes all reasonable steps and exercises all due diligence to avoid the commission of a fraudulent or corrupt offence.

2. Fraud and Corruption Definitions

2.1 For the purposes of this policy, fraud is any act of deception used to obtain benefit or gain advantage, whether monetary or otherwise, that causes loss to the Council, the avoidance of an obligation, or results in a benefit or advantage to the person acting or

omitting to act or to a third party. Examples of what may constitute fraud can be found in Appendix 1.

2.2 Corruption is a specific type of fraud which involves two or more people, where one offers, gives, solicits or accepts an inducement, reward, advantage or benefit, financial or otherwise, which may influence the action of another. Examples of corruption can be found in Appendix 1.

2.3 The Criminal Justice (Corruption Offences) Act, 2018 creates an offence of active and passive corruption in a case where someone shall be guilty of an offence who:

- corruptly offers, gives or agrees to give a gift, consideration or advantage as an inducement or reward for any person doing an act in relation to their office, employment, position or business, or
- corruptly requests, accepts or obtains or agrees to accept a gift, consideration or advantage as an inducement to or reward for any person doing an act in relation to their office, employment, position or business

2.4 For the purpose of this policy and procedure, references to 'fraud' shall be read to include 'fraud and/or corruption".

2.5 For the purpose of this policy and procedure, references to 'the Ethics Framework' shall be read to mean 'The Ethical Framework for Local Government', as set out in the Local Government Act, 2001, Part 15.

2.6 There are links to policies, legislation and codes of conduct contained in the appendices to this document.

3. Anti-Fraud and Corruption Policy Statement and Supporting Policies

3.1 Kildare County Council adopts a zero tolerance to the perpetration of fraud by its employees, Councillors, committee members, agents, contractors, consultants, suppliers or service users.

3.2 It is the Council's policy to promote a culture of integrity and honesty and to maintain a corporate governance framework that supports this culture. The Council will safeguard resources by ensuring that opportunities for fraud are reduced to the lowest possible level of risk.

3.3 It is considered that the lowest possible level of risk of fraud is achieved by:

- Adhering to the Ethics Framework for local government
- Having an effective risk management framework in place

- Having an effective management and governance control framework in place including the Department of Housing, Local Government & Housing (DHLGH) Governance Code.

3.4 The Council will pursue sanctions against internal and/or external parties in every case where there is evidence that fraud has occurred. Prosecutions under criminal law and loss recovery under civil proceedings will be pursued, as appropriate, as well as using the Council's disciplinary policy and procedure, where appropriate.

3.5 The Council may make a report to the Standards in Public Office Commission (SIPO). It is noted that the stated Commission policy is for local mechanisms to be utilised fully, prior to referring a complaint to the Commission.

Ethical Framework for local government and fraud prevention

3.6 There is a statutory Ethics Framework for the local government sector. It applies to local authority members, managers and employees. It sets out the standards of integrity:

"In carrying out their functions …, it is the duty of every member and every employee of a local authority and of every member of every committee to maintain proper standards of integrity, conduct and concern for the public interest." (Local Government Act, 2001, Section 168)

3.7 The requirement to act with honesty, integrity and to serve the common good in the discharge of duties is underpinned by both the Code of Conduct for Employees and the Code of Conduct for Councillors, issued under the Ethics Framework.

3.8 The framework requires all councillors and relevant employees to complete an annual declaration of interests. Relevant employees are specified by Chief Executive Order and set out in legislation as 'relevant' to making an annual declaration under the framework. A public register is required to be maintained from the declarations. An Ethics Registrar is responsible for maintaining the register. The Ethics Registrar for Kildare County Council is in Corporate Services.

3.9 In accordance with the relevant code of ethics, Councillors and employees must be aware of situations where there is a potential for a conflict of interest. Examples of such situations are recited in the Criminal Justice (Corruption Offences) Act, 2018 (section 14), and include: tendering for goods or services, awarding contracts, grants, loans, licences, permits, certificates, appointments of employment, acquisition, letting or disposal of land or property, planning and land issues.

3.10 Councillors and employees must never seek to use their official positions to improperly benefit themselves or others with whom they have personal, family or other ties. Similarly, Councillors and employees must not use or disclose confidential

information acquired during their term of office or employment to their advantage or for the advantage of third parties. Appendix 2 provides links to various key policies, legislation, the codes of conduct and other bodies.

3.11 Should the Chief Executive and/or Ethics Registrar become aware of a breach of the Ethics Framework, the actions they must take are set out in the framework. A summary of this, is provided in Appendix 6.

Risk management and fraud prevention

3.12 The implementation of Kildare County Council's risk management framework will assist the Council in identifying risk, including assessing the likelihood and impact of the risk of fraud and deciding on mitigating controls to be put in place.

3.13 Assigning responsibility for risk and reviewing the effectiveness of the mitigation controls is part of the risk framework. The risk framework requires each directorate to prepare and monitor its risk register. This process, at both organisational and Directorate level, supports the objectives of this Anti-Fraud and Corruption Policy and forms part of the governance culture.

Internal control/governance environment and fraud prevention

3.14 Controls are designed to counter unacceptable levels of risk. Fraud risks can be reduced by implementing a system of controls on the various accounting, financial and operational transactions of the Council. Proper controls decrease the opportunity and means for fraud to occur.

3.15 Individual controls can be preventative (e.g. segregation of duties, access limitations and authorisation procedures); directive (such as written policies and procedures, reporting lines and structures, training); detective (e.g. reconciliations, inventories, variance analysis); or corrective (e.g. the terms of a contract, insurance) in nature. Deciding on the type and extent of internal controls appropriate for the business area is a key responsibility of management in each directorate. Guidance on controls is provided in Appendix 3.

3.16 The responsibility of Directors of Service, supervisors and managers continues after the design of the control: they must ensure the controls are being implemented; they must check and confirm they are being applied correctly, and they must review their appropriateness annually and after a significant change and/or as required.

3.17 A Protected Disclosures Policy was adopted by the Council in 2024. A designated person (Senior Executive Officer, in Corporate, Culture & Emergency Services Directorate) has been appointed to receive disclosures made pursuant to the provisions of the Protected Disclosures (Amendment) Act 2022.

3.18 A Procurement Policy was adopted by the Council in 2024 which sets out the policy for procuring supplies, services and works across all directorates and departments of the organisation.

3.19 The Council has data protection and information security policies which ensure, where practicable, that proper controls, practices and procedures exist to protect the availability, confidentiality and integrity of information technology (IT) systems. There is also an electronic communications policy for users of the Council's IT systems. These policies support data security and offer protection for the Council against computer and cyber fraud.

4. Anti-Money Laundering Policy Statement

It is the policy of Kildare County Council to comply with national laws and regulations, dealing with Anti-Money Laundering.

Money Laundering is defined as the receipting / lodgement of large amounts of cash, which may be the proceeds of criminal actions.

Local Authorities are not included in the list of Institutions who are required to report suspected money laundering activities, but good governance and the local government audit service would require that we take appropriate steps to counteract any such suspected money laundering activities.

This Policy will be communicated to all relevant staff in compliance with the Council's Communication Policy and Procedure.

Where Customers endeavour to pay cash for amounts of €10,000 or more (or accumulated amounts exceeding €10K), the following actions are required:

- Request a primary form of identification (passport or driving licence) from any person lodging amounts of €10,000 or more and inform the customer that a copy of the identification will be held on file
- Two staff in the Cash Office must both confirm that the cash presented comprises all genuine cash notes
- An Agresso Receipt is to be issued to the customer for the amount received detailing the purpose of payment, and lodge same in accordance with current procedures
- Advise the customer that as the amount of cash presented amounts to / exceeds €10,000 that the Department of Justice Anti-Money Laundering Unit may be informed
- The Cash Office must advise the Financial & Management Accountant of this cash transaction so the relevant authorities can be notified. This will be reviewed on a case-by-case basis

- Where the Department of Justice Anti-Money Laundering Unit are contacted evidence should be retained for audit purposes
- A copy of this Finance Policy is to be proximately displayed on the Cash Desk as public information

5. Fraud and Corruption Prevention: Roles and Responsibilities

All stakeholders of Kildare County Council have a role to play in ensuring a working environment free from fraud and corruption, as set out herein.

5.1 Senior Management: Directors of Service and Section Heads

It is the responsibility of Directors of Service and Section Heads to take such steps as are reasonably available to them to prevent and detect fraud and corruption. For the purposes of this Policy, Section Heads are Senior Engineers, Senior Executive Officers, the Chief Fire Officer, the County Librarian, the Head of Information Systems, the Senior Planner(s), Accountants, and Head of Enterprise. Senior management should:

- Create an environment in which they may be easily approached by staff with concerns relating to suspected irregularities
- Consider the risk of fraud in risk registers, identifying areas where there is risk of fraud occurring and controlling that risk
- Take steps to provide reasonable assurance that the activities of the organisation are conducted honestly and that assets are safeguarded
- Ensure to the best of their knowledge and belief that financial information is reliable
- Ensure that line managers are aware of all the Council's personnel policies and procedures
- Ensure staff understand their responsibilities, through training, supervision, PMDS, written procedures with effective internal controls
- Maintain an effective control environment for managing risk and for preventing, deterring and detecting fraud
- Respond promptly and positively to recommendations made and advice given by internal and external auditors
- Take the appropriate action (as contained in the procedural part of this policy document) quickly to deal with reported or suspected fraud

5.2 Line- Managers and Supervisors

All line managers are responsible for ensuring that policies, procedures, and processes within their work area are followed. Primary responsibility for the prevention and detection of fraud and corruption rests with line-managers and supervisors, who should understand that where an operational area is susceptible to fraud, lack of procedures and/or lack of knowledge of those procedures increases the risk of a fraud being

perpetrated. Line managers and supervisors are responsible for designing appropriate controls to prevent, detect and mitigate fraud.

They must ensure that:

- Their areas are risk managed, and that work is done within a control framework
- Regular reviews of internal control procedures occur, to take into account changes in procedures or new schemes or projects
- Procedure manuals and checklists are available to staff
- There is active compliance with procedures and active monitoring of their appropriateness and effectiveness
- They promote control on access to computer hardware and software systems, and adherence to information communication technology policies, including the secure and authorised use of usernames and passwords
- Line managers and supervisors becoming aware of fraud or suspected fraud should refer the matter immediately

5.3 Employees

Each employee, and this includes every position and grade within the Council, is governed by the Code of Conduct for Employees referred to earlier and other policies that relate to their employment.

Employees should abide by the code of conduct, and in particular:

- Inform their line manager of any gifts offered or received. The Code of Conduct for Employees requires that apart from 'official gifts', say as part of a visit/attendance protocol, no gifts other than items such as diaries, calendars, pens or other tokens of modest intrinsic value should be accepted. Any gift other than a modest token should be courteously but firmly declined
- Inform their line manager of any hospitality offered. The Code of Conduct for Employees requires that apart from 'normal courtesies in business and community relationships' (such as a business lunch or attendance at a civic, cultural or festive event), no non-routine hospitality should be accepted, except where acceptance of such an offer can be clearly shown to be in the interests of the local authority and has been approved by the line manager
- Inform their line manager of any outside interests that may conflict with or impinge on their duties and never allow private or personal interests to conflict with public duty or appear to conflict with public duty

Employees should abide by all Council policies, and

- Comply with Council's communications, data protection and information security policies

- Comply with the Council's ICT Electronic Communications Policy, including maintaining the secrecy of usernames and passwords
- Comply with the Council's procurement policy and procedures relating to seeking tenders for supplies, services and works, opening and evaluating tenders
- Report concerns about the conduct of Council affairs or the use of assets or resources
- Report any knowledge of or suspicions of the existence of fraud in the workplace
- Alert line management to weaknesses in control systems and suggest improvements

5.4 Councillors

The Code of Conduct for Councillors imposes on Councillors an obligation to maintain high standards of honesty, integrity and impartiality in their role. Councillors should abide by the code of conduct and:

- Act in a way which enhances public trust and confidence
- Avoid conflicts of interest and never seek to use improper influence
- Make decisions based solely on considerations of the public interest and common good
- Serve the local authority and its people conscientiously, honestly and with impartiality
- Promote equality and avoid bias
- Treat colleagues and Local Authority employees with courtesy and respect
- Report any information which may indicate that a fraudulent or corrupt act is being perpetrated against the Council

5.5 Human Resource Department

The role played by the HR Department is to:

- Ensure a due diligence process in recruitment practices
- Ensure a process is in place for detailed appraisal of staff during probationary periods
- Issue new employees with the Code of Conduct and with this Anti-Fraud and Corruption Policy, along with all relevant Council policies

5.6 IT Department

The IT department assists the organisation in reducing fraud and corruption by having policies in place to ensure controls, practices and procedures exist to protect the Council against computer and cyber fraud (see section 9.2 and 9.3). The IT Department ensures that security measures are in place to protect the availability, confidentially and integrity

of IT systems and data usage. There is an ICT Electronic Communications Policy to which all users of the Council's system must adhere.

5.7 Finance Director of Service & Finance Department

The Finance, Digital Services, Innovation & Governance Director of Service is responsible for developing, maintaining and monitoring compliance with an effective corporate financial framework. The Finance, Digital Services, Innovation & Governance Director of Service is also responsible for advising on the corporate financial position and on the key financial controls necessary to secure sound financial and risk management. This encompasses the Council's accounting control system, financial management standards, all financial corporate processes and procedures.

5.8 Internal Audit Department

Internal Audit carries out a risk-based program of audits to provide independent assurance as to the adequacy of internal controls established by management, including controls for the prevention and detection of fraud.

Internal Audit is a key element of the governance framework of the Council, in association with the Audit Committee.

5.9 Audit Committee

In relation to the prevention of fraud and corruption, the Audit Committee's role is to:

- Ensure the organisation has an Anti-Fraud and Corruption Policy and Procedure in place and that periodic reviews of it occur
- Verify the communication of the policy to all relevant parties
- Ascertain whether or not the policy is being applied in practice
- Monitor and review the effectiveness of the Internal Audit function as it relates to the prevention or detection of fraud

5.10 The Public

The adoption, availability and publication of this policy supports the Council to send a strong message to the community that proactive steps are being taken to prevent and detect fraud. It enables the public to be guided as to how they go about reporting concerns about fraud being perpetrated on the Council. The policy also confirms that, where uncovered, such acts will be punished.

6. Reporting Fraud and Corruption

The purpose of having a plan for reporting fraud and corruption and investigating fraud and corruption is so that quick and effective action can be taken to:

- Ensure understanding that the Director of Corporate, Culture & Emergency Services, will be mandated to instigate/lead any investigation into fraud and corruption
- Secure evidence
- Minimise the risk of inappropriate action or disclosure taking place which would compromise an investigation
- Minimise the effect of the fraud by taking quick action, early
- Prevent further loss and maximise recovery of loss
- Ensure there is evidence to substantiate any allegation before that person is subject to disciplinary or other corrective action
- Identify the perpetrators and maximise the success of any disciplinary, legal or criminal sanction
- Minimise adverse reputational damage
- Rectify weaknesses in the control system

6.1 Under this policy, employees, Councillors and any stakeholder should raise their concern, verbally or in writing, with any one of the following parties in the event of suspecting or discovering fraud:

- The relevant Director of Service
- The relevant Senior Executive Officer, Senior Engineer, Chief Fire Officer, County Librarian, Head of Information Systems, Head of Enterprise, Senior Planner, Accountant

6.2 If the stakeholder feels they cannot report to the relevant Director of Service or Section Head (which may arise if there was suspicion of involvement or knowledge by that person), they should report it to another Director of Service or Section Head in the Local Authority.

6.3 If the stakeholder feels they can't report the matter to any Director of Service or Section Head, they should report to the Designated Person, i.e. the Senior Executive Officer in Corporate Services, and the arrangements under the Protected Disclosures Policy of the Council would then apply.

6.4 The person disclosing their concern under this fraud policy should communicate all relevant information relating to their concern. This should include all the activities they have witnessed or other information they are aware of. It is important the concern should be comprehensively expressed (including, for example, dates, times, sequences of

events). A flow chart about reporting, and a sample report template is provided in Appendix 4.

7. Receiving Reports of Fraud

7.1 Kildare County Council is committed to supporting employees and others who raise concerns of reasonable belief about fraud and such employees are assured of the Council's commitment to deal with their concerns.

7.2 Allegations or concerns about fraud may come from various sources: employees, Councillors, members of the public; or they may emerge from internal or external audits or reviews, or by other means. All reports or suspicions of fraud will be investigated thoroughly.

7.3 Under this policy, it is the responsibility of the designated individuals, i.e. the relevant Director of Service or Section Head to quickly notify the relevant Director of Service of any reports of fraud reported to them.

7.4 If the Protected Disclosures Officer, has received a report of fraud, s/he should notify the relevant Director of Service, in line with the provisions of the Council's Protected Disclosures Policy and Procedure.

8. Response Actions

8.1 Any fraud is a serious offence that may result in criminal proceedings against the organisation and/or any individual found to have committed such an offence.

8.2 Attempted or perpetrated fraud, depending on its severity and nature as determined in an investigation, and the indications that a criminal act has occurred, could be referred to An Garda Síochána for investigation, and this applies whether the parties involved are internal or external.

8.3 The Council views fraud by an employee as 'serious misconduct' under its Disciplinary Policy and Procedure.

8.4 All the provisions regarding serious misconduct in the Council's Disciplinary Policy and Procedure will apply. A flow chart setting out how an investigation would be managed is provided at Appendix 5.

8.5 In any investigation into fraud undertaken by the Council, the right to natural justice will be respected.

8.6 The 'general principles' set out in the Council's Disciplinary Policy and Procedure will apply to handling an allegation made against an employee under this Anti-Fraud and Corruption Policy and any subsequent action taken by the Council.

8.7 The appeals process set out in the Council's Disciplinary Policy will apply.

8.8 The Ethics Framework for Local Government sets out responsibilities to be discharged by the Chief Executive and the Cathaoirleach, were they to become aware of an alleged breach of the Ethics Framework by a Councillor. While a complaint may be made directly to the Standards in Public Office Commission about an alleged contravention, the stated view of the Commission is that all local avenues should be exhausted first. Kildare County Council is also of that view.

9. Recovery of loss

In cases where fraud has resulted in monetary loss to the Council, recovery action, up to and including civil legal proceedings, could be taken to ensure that money and/or asset(s) are returned to the Council, or their value otherwise recovered.

10. Communication of this policy

10.1 This policy will be made available on the Council's website, in order to communicate to the general public and to third party service providers, suppliers and other organisations with which the Council does business, that the Council has a zero-tolerance approach to fraud.

10.2 This policy will be circulated to all staff, councillors and Council committee members and published on the Council's Intranet.

10.3 This policy will be provided as part of induction and general employee awareness activities. Employees shall be obliged to acknowledge receipt of the policy.

10.4 This policy will be kept under review and updated annually and after a significant change and/or as required.

Part 2 Procedures in response to alleged fraud or corruption

1. Discovering and Reporting Fraud

1.1 Anyone suspecting fraud should not under any circumstances attempt to carry out their own investigation.

1.2 An individual should not discuss the suspicion with other work colleagues or members either before or after reporting it to the appropriate person.

1.3 Report genuine concerns about a suspicion of fraud to one of the relevant parties, listed below.

- The relevant Director of Service
- The relevant Section Head, that is: Senior Executive Officer, Senior Engineer, Chief Fire Officer, County Librarian, Head of Information Systems, Head of Enterprise, Senior Planner, Accountant

1.4 A report of a concern about fraud can be made verbally or in writing and as much information as possible should be communicated, which may include all activities they have witnessed or any other information they are aware of, for example dates, times, sequences of events.

1.5 If the stakeholder feels they cannot report to the relevant Director of Service or Section Head (which may arise if there was suspicion of involvement or knowledge by that person), they should report it another Director of Service or Section Head.

1.6 If the stakeholder feels they cannot report the matter to any Director of Service or Section Head, they should report to the Protected Disclosures Officer, and the arrangements under the Council's Protected Disclosures Policy would then apply.

2. Receiving a report of suspected fraud or corruption

2.1 If you are a Director of Service, or Section Head, or Protected Disclosures Officer in receipt of a report of fraud:

- treat the report seriously, and confidentially as far as is possible within the constraints of the required procedure outlined here or within the constraints of the required procedure under the Protected Disclosures Policy
- reassure the person reporting same of the Council's commitment to investigate suspected fraud quickly and thoroughly

- if the report is not already in writing, comprehensively document the information and details being reported in a timely manner, using the template provided and seek the signature of the person reporting, to confirm mutual understanding of the concern/suspicion
- store, or cause to be stored, all the details in a manner to guarantee their confidentiality pending referring the details to the Director of Corporate, Culture & Emergency Services (or in the case of referral by the Protected Disclosures Officer, to the relevant Director of Service)
- Commit to informing the person reporting the suspected fraud as appropriate

2.2 A Director of Service, or Section Head to whom a concern is reported should discuss the allegation and the detail of the information available so far with the Director of Corporate, Culture & Emergency Services or Finance at the earliest possible opportunity. The Director of Service is mandated to instigate/lead any investigation. If the Director of Corporate, Culture & Emergency Services, is the subject of the report, then discuss it with the Chief Executive.

2.3 If it is the Protected Disclosures Officer to whom a concern is reported, the Protected Disclosures Officer should follow the arrangements set out in the Council's Protected Disclosures Policy, and if determined that an investigation is required, should refer the matter to the appropriate Director of Service. That Director of Service should then follow the arrangements set out in the Council's Protected Disclosures Policy and inform Corporate, Culture & Emergency Services Director of Service mandated to instigate/lead any investigation into fraud.

2.4 The Director of Service receiving a report should assign someone to immediately take the steps necessary to ensure:

- losses are minimised and further losses prevented
- evidence (e.g. records, documents, desk search, Council mobile phone equipment, computer-based data & equipment, CCTV) is preserved and secured
- evidence is removed to a secure location

2.5 If the fraud reported has the likelihood, if confirmed, of resulting in monetary loss, Director of Corporate, Culture & Emergency Services should notify the Council's insurers at an early stage to ensure that insurance matters are dealt with promptly and properly.

3. Investigation of Fraud

3.1 The Directors of Corporate, Culture & Emergency Services will determine the appropriate form of investigation and instigate/lead it. The Director of Corporate, Culture & Emergency Services will consult, as appropriate to the circumstance - the Director of

Finance, the Internal Auditor, the Local Government Auditor, the Council's law agent, or other appropriate individual, or external body.

3.2 Director of Corporate, Culture & Emergency Services will consider the appointment of internal or external investigator(s) or specialist(s), according to the circumstances and content of an allegation.

3.3 The Director of Corporate, Culture & Emergency Services will inform and consult the Chief Executive as soon as possible in cases where the loss is potentially significant or where the incident may lead to adverse publicity.

3.4 An investigation will occur to determine the facts of the allegation, and the investigation will be conducted in accordance with the fair principles as set out in the Council's Disciplinary Policy and Procedure.

3.5 Investigations will try to establish at an early stage whether it appears that a criminal act has occurred. This will shape the way the investigation is handled and determine the likely outcome and course of action.

3.6 Director of Corporate, Culture & Emergency Services will inform An Garda Síochána immediately if the initial investigations suggest a criminal act has occurred. Where there are sufficient grounds, the Council will work with the police authorities to pursue a criminal prosecution. Decision to report to An Garda Síochána does not preclude commencing an internal investigation.

3.7 Chief Executive/Director of Corporate, Culture & Emergency Services will advise the Audit Committee of significant fraud investigations no later than at their next scheduled meeting or a special meeting may need to be called.

3.8 Where an investigation involving a member of staff determines that no criminal act has occurred, the Director of Corporate, Culture & Emergency Services will liaise with the relevant Director of Service and relevant senior team line manager to determine, which if any, of the following has occurred and whether, under the circumstances, disciplinary action is appropriate:

- Serious misconduct
- Negligence or error of judgement
- Nothing untoward occurred and there is no case to answer

3.9 The Disciplinary Procedures of the Council will be followed in any disciplinary action taken towards an employee. This will usually involve a formal disciplinary hearing at which the results of the fraud investigation will be considered.

3.10 Where after having sought legal advice, the Director of Corporate, Culture & Emergency Services determines it cost effective to do so, the Council will pursue civil action in order to recover any losses.

4. Other Actions

4.1 The relevant Director of Service and/or Head of Section should update the person who reported the suspected fraud as appropriate.

4.2 The Director of Corporate, Culture & Emergency Services and the Communications Officer will coordinate communications with the press at all junctures. No staff member or manager should disclose to the press any details of suspected fraud or fraud investigation and any such disclosure may be regarded as a disciplinary matter. It is important not to prejudice or undermine any legal action the Council may undertake.

4.3 Where appropriate, communications about fraud to the media will aim to publicise the Council's intolerance of fraud both within the Council and by users of its services, and any successes against those who would perpetrate such fraud against the Council.

Appendix 1 Examples of fraud and corruption

Examples of fraud and corruption. They are examples only – the lists are not exhaustive.

EXAMPLES OF FRAUD - include:

- Theft of funds, supplies or other assets
- Taking annual or any other leave type without officially recording same on leave system
- Falsification of travel and subsistence claims
- Payment of false invoices
- Disclosing protected data to outside parties for financial or other advantage
- Disclosing confidential information to outside parties for financial or other advantage
- Failure to record/account for monies received
- Dealing inappropriately with claims
- Override of controls so as to benefit self or another
- Misrepresentations being made to an auditor
- Suppression or omission of the effects of transactions from records or documents
- Recording of transactions without substance
- Financial misconduct in handling or reporting money or other assets
- Intentional misapplication of accounting policies
- Wilful misrepresentations of transactions
- False or exaggerated compensation claims
- False statements in grant applications

EXAMPLES OF CORRUPTION:

- Offering, giving, agreeing to give or requesting, accepting or agreeing to accept a bribe (gift, consideration or advantage) as an inducement to or reward for an act in relation to the job
- Collusion to steal or misuse local authority resources
- Improper or unauthorised use of funds and/or assets
- Arrange for a colleague or any other person to clock you in as being present at work when in fact you are not
- Disclosing confidential information to outside parties for financial or other advantage
- Disclosing protected data to outside parties for financial or other advantage
- Leaking confidential information which may directly or indirectly influence the action of any person
- Performing duties in a partial manner

Appendix 2 Links to related policies, codes of conduct, legislation & other bodies

Links to related policies, codes of conduct, and legislation are provided below.

Links to related policies of Kildare County Council

- Kildare County Council's Disciplinary Policy and Procedure, 2016 – Link
- Kildare County Council's Protected Disclosures Policy and Procedure, 2024 – Link
- Kildare County Council Procurement Procedures 2024 – Link

Links to Codes of Conduct for Councillors and Employees

- Code of Conduct for Councillors, June 2019
- Code of Conduct for Employees, January 2007

Links to Relevant Legislation

- Criminal Justice (Corruption Offences) Act 2018
  This amends and consolidates the law relating to the prevention of corruption, including in respect of public officials
- Protected Disclosures (Amendment) Act 2022
- The Protected Disclosures (Amendment) Act 2022 provides for a framework of statutory protections for whistleblowers in Ireland. The Act has been substantially overhauled by the Protected Disclosures (Amendment) Act 2022, which was signed into law in July. The new legislation came into operation on 1 January 2023.
- Local Government Act, 2001, Ethics Framework, Part 15

Links to Relevant Bodies

- Link to The Standards in Public Office Commission.

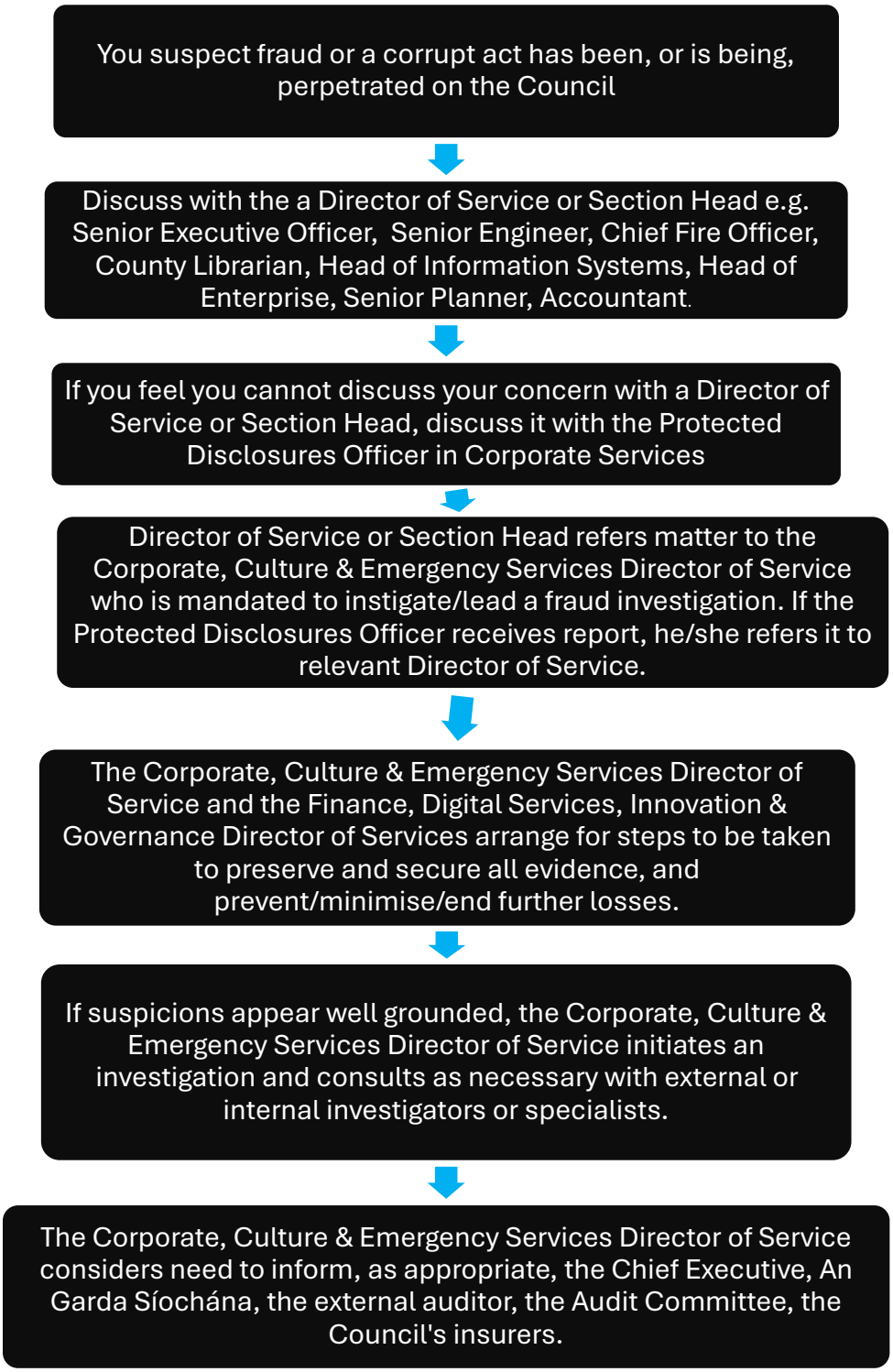
Appendix 3 The importance of internal controls in preventing fraud

Internal Controls and Fraud & Corruption Prevention

Type of control	Guidance on the control
Segregation of duties	No one person should have responsibility for all the parts of a process. Responsibilities should be divided to ensure that the key controls of custody, authorisation, recording and execution are separated. This reduces the risk of intentional manipulation or error and increases the element of checking. If segregation of duties is not feasible, there should be programmed close supervision. Segregation of duties is particularly important in the areas identified in the Criminal Justice (Corruption Offences Act, 2018): tendering, awarding contracts, grants, loans, licences, permits, certificates, recruitment, acquisition, letting or disposal of property or land, planning and land issues.
Organisation	Allocated responsibilities and clarity of responsibility and lines of reporting are examples of organisational internal controls.
Authorisation and approval	All transactions must be approved by an authorised person in accordance with all relevant procedures. The procurement/purchasing of goods and services, the awards of grants, refunds, loans, permits, contracts, permissions, computer access, and write-offs are examples.
Personnel	Controls in the area of personnel include appropriate staff assignment, qualification and training for duties.
Supervision	Operations should be subject to supervisory controls in accordance with defined procedures and protocols. Systems must include procedure manuals to ensure clarity and security of process and assurance of adequate internal controls. Staff should be given opportunity to highlight system weaknesses and/or suggest system improvements.
Physical	Access to assets, payments offices and security measures around access (keys, locks, safes) to assets must be reviewed regularly to ensure appropriate controls are in place for valuable, portable or desirable assets.
Arithmetic and accounting	Financial transactions must be approved by an authorised person in accordance with the procurement policies. Authorised persons must ensure that transactions are coded and recorded accurately, and that proper approvals and processes are in place. Reconciliation of transactions using system reports is another internal control.
Management and management information	Compliance with internal controls and with procedures and protocols must be ensured by management. Part of this is ensuring that controls and protocols are documented, communicated to staff and regularly assessed and reviewed to determine whether they are achieving their objectives.

Appendix 4 Fraud reporting flowchart and sample reporting form

Anti-Fraud Procedure – Reporting Flowchart



Strictly Confidential - Reporting Concern about Fraud

You can report a concern by any means, by phone call, for example. You do not have to report your concern in writing, but if you want to, you can use the form below. You do not have to use this form.

Name	
Area of work (if an employee of [insert council name]County Council)	
Contact details	

Name, area of work and contact details are optional.

1. Please give details of the alleged fraud and any supporting information.

2. Please give the name of the person or persons (if known) allegedly involved in the alleged fraud.

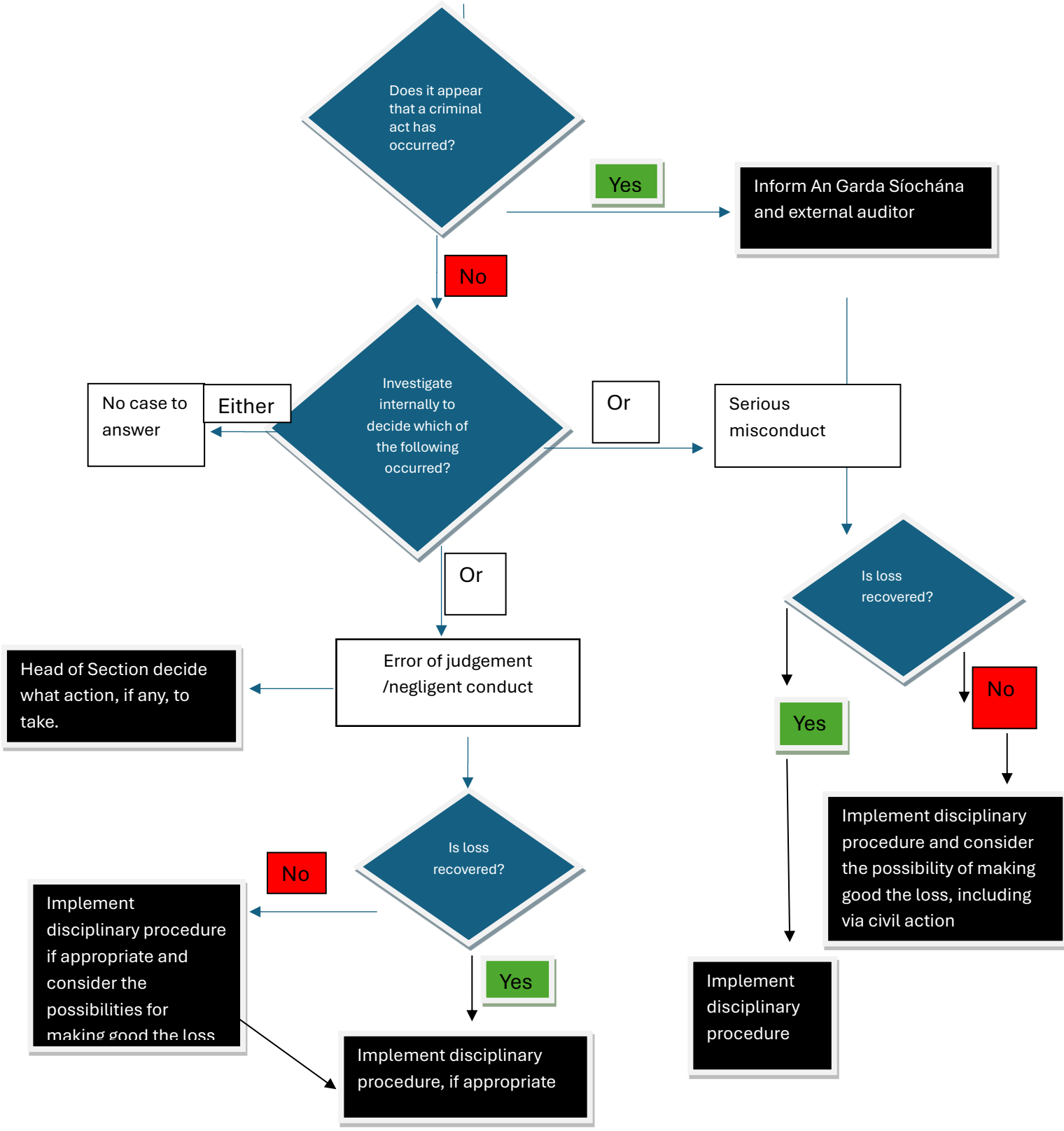
4. Please give date or dates of alleged fraud (if known) or date or dates the alleged fraud started or was identified.

5. Is the alleged fraud ongoing? Yes ☐ No ☐
6. Has the alleged fraud already been disclosed to any member of management or another employee/worker? Yes ☐ No ☐
   If so, when was it disclosed and to what effect?

6. Please specify your preferred method of communication in relation to being contacted.

7. Please provide all the information available to you as any, and all information, would assist in dealing with your concern.

Appendix 5 Anti-Fraud Procedure - Managing the Investigation



Appendix 6 Ethics Framework

Specific statutory requirements in the case of the Ethics Registrar in Corporate Services or the Chief Executive becoming aware of a breach of the ethics framework.

The Local Government Act, 2001, Part 15, section 174 sets out that if the Ethics Registrar or Chief Executive become aware of a contravention of the ethics framework, they have to report it appropriately, depending on who the alleged breach relates to.

The Ethics Registrar has to report his/her concern to:

a) the Chief Executive if the matter relates to any employee
b) the Chief Executive if the matter relates to the Cathaoirleach
c) the Cathaoirleach, if the matter relates to the Chief Executive
d) the Cathaoirleach and the Chief Executive if the matter relates to a member of the Council other than the Cathaoirleach

The Chief Executive has to report his/her concern to:

a) the Cathaoirleach, if the matter relates to the Ethics Registrar

If the Chief Executive or the Cathaoirleach are aware of an alleged breach of the framework, as above, they may:

I. Consider investigative or disciplinary procedures available in relation to the person concerned, whether under the Local Government Act 2001 or any other enactment, or otherwise
II. Consider referral of the matter to the Director of Public Prosecutions
III. Consider any other course of action deemed appropriate in the circumstances, e.g. a referral to the Standards in Public Office Commission

The Chief Executive and/or the Cathaoirleach who have had to consider a report of contravention of the ethics framework must, following their considerations,

I. Cause a report to be prepared on the matter, and
II. Cause such report to be sent to and be retained by the Ethics Registrar, unless the Ethics Registrar was the contravener of the ethics framework, in which case the Chief executive shall retain it