

Policy name: Fraud Policy

Approved: 25th November 2016

Revision 1 approved 10th March 2017

Revision 2 approved

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1. Context

- 1.1 The Royal Irish Academy of Music, hereinafter referred to as RIAM or the Academy, recognises the importance of protecting the Academy, its reputation and its staff and students from the consequences of fraudulent activity. It expects, therefore, the highest standards of ethical behaviour from all Academy staff, students, and others who transact business with the RIAM.

2. Purpose

- 2.1 This policy sets out the responsibilities of members of staff of RIAM where fraud or suspected fraud has been identified.

3. Scope

- 3.1 This policy relates to fraud involving the Academy's funds and assets and covers:

Definition of fraud;
Statement of principles;
Procedures for reducing the potential for fraudulent activity;
Procedures for reporting and investigating suspected fraud.

4. Benefits

- 4.1 Customers, staff and students of RIAM are protected from fraud.
4.2 The assets and funds of RIAM are protected from fraud.

5. Principles

- 5.1 It is RIAM policy to investigate all cases of suspected fraud and, when appropriate, to pursue legal remedies available under the law.

6. Definitions

- 6.1 The term 'fraud' is used to describe such acts of dishonesty as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretence, false accounting and collusion in the foregoing.
6.2 For the purpose of this policy, the term fraud includes attempted fraud.
6.3 For practical purposes fraud may be defined as the use of deception to obtain an advantage, avoid an obligation or cause loss to another party.

- 6.4 It is not possible to give an exhaustive list of activities and behaviours which constitute fraud. Some of the following are examples of fraudulent behaviour:

knowingly creating false or misleading financial reports;
offering or accepting gifts or hospitality in return for favourable decisions;
claiming payment for goods not received or services not performed;
claiming payment for time not worked;
submitting false or exaggerated claims for reimbursement or expenses;
forging or altering documents;
purchasing items for personal use with Academy funds;
theft, misappropriation or unauthorised use of Academy property.

7. Policy

7.1 General Principles

- 7.1.1 It is RIAM policy to investigate all cases of suspected fraud and, when appropriate, to pursue legal remedies available under the law. Where appropriate, suspected fraud will be reported to the Gardaí or other appropriate civil authorities for investigation.
- 7.1.2 The RIAM reserves the right to suspend any employee suspected of fraudulent activity with pay pending the outcome of an investigation.
- 7.1.3 Fraudulent activity will be considered by the RIAM to be gross misconduct and may result in summary dismissal. Furthermore, any act of fraud involving members of staff ascertained upon investigation, or pursuant to a criminal conviction, or through acknowledgement by the member(s) of staff concerned may result in appropriate disciplinary and legal actions against the member(s) of staff, to include the possibility of termination of employment, restitution and/or forwarding information to the appropriate authorities for criminal prosecution.
- 7.1.4 Failure by a member of staff to report fraudulent activity may result in disciplinary action up to and including dismissal.

7.2 Reducing the Potential for Fraudulent Activity

- 7.2.1 RIAM employs a range of actions to reduce the potential for fraudulent activity including, in the form of Financial Regulations, written policies and procedures requiring transactions to be properly authorised and providing for sufficient segregation of duties.
- 7.2.2 Those members of staff with management or supervisory responsibilities should ensure that all members of staff in their unit are aware of RIAM policies and procedures and that these policies and procedures are adhered to at all times.

8. Procedures

8.1 Procedures for Reporting Fraud

- 8.1.1 Members of staff should report all cases of fraud or suspected fraud to their Head of Faculty or immediate superior without delay. On receipt of such a report, the person receiving the report should report the matter to the Secretary.

8.1.2 In circumstances where members of staff are unable to report the matter to their Head of Faculty or immediate superior, they should themselves report the matter to the Secretary.

8.1.3 In making a report, members of staff must take care to avoid making incorrect accusations or alerting suspected individuals. No action will be taken against any individual who makes a disclosure in accordance with 8.1.1 which is, after investigation, not subsequently substantiated. If, however it is considered that an individual has made a malicious or vexatious allegation, then disciplinary action may be considered against that person, particularly if he or she persists in making them when it has been concluded that, after due process, they are without foundation.

8.1.4 Anonymous reporting is discouraged, but where supported by evidence, may form the basis of an investigation.

8.2 Procedures for Investigating Fraud

8.2.1 On receipt of a report relating to fraud or suspected fraud, the Secretary will convene a group which may comprise the Secretary (or nominee), the Director and the internal auditor.

8.2.2 The group may also include other relevant staff, Governors, external specialists and legal counsel which the group considers necessary to its deliberations.

8.2.3 Preliminary investigation of the facts shall normally be led by the internal auditor supported, where deemed necessary, by specialist external experts.

8.2.4 On completion of the preliminary investigation, the internal auditor shall present a written report to the group.

8.2.5 The person against whom allegations have been made will be afforded an opportunity to provide an explanation as part of the preliminary investigation process.

8.3 Disciplinary Procedures for Fraud

8.3.1 Following completion of the preliminary investigation and where the facts established by the preliminary investigation warrant further attention, the matter may be referred for investigation in accordance with RIAM's established disciplinary procedures or to the Gardaí or other appropriate authorities.

8.3.2 Such investigations will be carried out via the Academy's disciplinary procedure and may attract sanction up to and including dismissal.

9. Responsibility

9.1 The RIAM Secretary is responsible for overseeing this policy and its operational procedures.

10. Legislation and Regulation

10.1 [Criminal Justice \(Theft and Fraud Offences\) Act, 2001.](#)

10.2 [Qualifications and Quality Assurance \(Education and Training\) Act 2012.](#)

- 10.3 [Standards and Guidelines for Quality Assurance in the European Higher Education Area \(2005\)](#).
- 10.4 [Code of Practice for Provision of Education and Training to International Learners \(2015\)](#).
- 10.5 [National Framework of Qualifications \(NFQ\)](#).

11. Related Documents

- 11.1 [Code of Business Conduct for Employees](#).
- 11.2 Protected Disclosures (Whistleblowing) Policy.

12. Document Control

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