



ANTI-FRAUD POLICY

VERSION CONTROL		
Date	Description	Responsible
23 Nov 2013	Created & Approved	Board
13 Jul 2017	Reviewed & Approved	Board
29 Jul 2020	Reviewed & Approved	Board
25 Mar 2023	Reviewed & Approved	Board
21 Feb 2026	Reviewed & Approved	Audit & Risk Committee, Board

Next Review Due: **February 2029**

INTRODUCTION

EIL/AFS Ireland is committed to achieving the highest standards in the conduct of its affairs. To protect the organization's assets and ensure the responsible use of funds, it is crucial to prevent, detect, and address fraud in all its forms. This anti-fraud policy outlines the organisation's approach to preventing and managing fraud effectively.

Fraud

EIL/AFS essentially considers fraud as the theft or misuse of EIL/AFS's funds or other resources by employees, volunteers, members of the Board of Directors, host families or other persons/parties 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 an employee, volunteer, member of the Board of Directors, host family 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 and members of the Board of Directors 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 Employee Handbook. For members of the Board of Directors, 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 or reprisal from those responsible for the alleged fraudulent activity. EIL/AFS in accordance with the EIL/AFS Employee 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 they raise an issue and do not want their name to be disclosed. However, it is possible that an 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.

Policy Review Schedule

This policy will be reviewed in full on a three-yearly basis, by the Audit & Risk Committee, or sooner if warranted by the Committee, the Board, the Auditor or as a result of external events or changes. Any changes to the Policy will be recommended by the Audit & Risk Committee to the Board of Directors. The Board of Directors has the final authority to approve any changes to this policy.

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/AFS'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 EIL/AFS systems/controls so as to benefit oneself or another
- Falsely claiming leave including annual leave
- Bribery and corruption
- Payroll fraud
- Data theft