

## Comparative Overview: Anti-Fraud & Corruption Policies (2019 vs. 2025)

Category	2019 Policy	2025 Policy (V1)
<b>Title</b>	<i>Anti-Fraud and Corruption Policy and Contingency Plan</i>	<i>Anti-Fraud and Corruption Policy and Procedure</i>
<b>Document Focus</b>	Emphasises <b>contingency planning</b> and outlines a <b>checklist-based response</b> framework.	Broadens focus to include a <b>procedural response framework, internal controls,</b> and <b>governance integration.</b>
<b>Structure</b>	10 main sections + 3 appendices.	2 Parts (Policy + Procedures) + 6 Appendices (more detailed operational guidance).
<b>Ethics &amp; Legal Framework</b>	Ethics framework discussed; Protected Disclosures Act 2014 cited.	Expanded to include <b>Protected Disclosures (Amendment) Act 2022</b> , with deeper integration of the <b>Ethical Framework under Part 15</b> of the Local Government Act.
<b>Roles &amp; Responsibilities</b>	Broadly described for key actors (e.g., employees, Chief Executive, Audit Committee).	More <b>granular assignment</b> of duties (e.g., Line Managers, IT Department, Audit Committee, HR, Internal Audit, Councillors, Public).
<b>Reporting Mechanisms</b>	Outlines clear contacts (Chief Exec, Directors, Audit, etc.) and emphasises confidentiality.	Adds a <b>detailed flowchart</b> , sample reporting form, and <b>tiered escalation</b> options aligned with Protected Disclosures.
<b>Investigation Process</b>	Focuses on actions led by Chief Executive with possible Garda referral.	Provides a <b>step-by-step investigation procedure</b> , clearly designates <b>Corporate Services/HR Director</b> as investigation lead.
<b>Preventative Measures</b>	Segregation of duties, induction training, governance principles.	Enhanced focus on <b>risk registers, control typologies (preventative, directive, detective, corrective),</b> and <b>policy linkages</b> (e.g., ICT, procurement, data protection).
<b>Examples of Fraud/Corruption</b>	Brief list in Appendix.	<b>Expanded and clarified</b> examples, categorizing fraud vs. corruption (e.g., override of controls, leaking data, accepting bribes).
<b>Public Communication</b>	Notes policy availability on the website.	More explicitly details <b>public visibility, staff circulation,</b> and <b>onboarding integration (website &amp; intranet).</b>