

# Tipperary County Council

## Anti-Fraud and Corruption Policy 2025 Overview

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### ◆ Purpose & Scope

- Establishes a **zero-tolerance approach** to fraud and corruption.
  - Applies to **all Council employees, elected members, volunteers, contractors, and third parties**.
  - Aims to foster a culture of integrity, prevent fraudulent acts, and define clear procedures for detection, reporting, and investigation.
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### ▣ Key Components

#### 1. Definitions

- **Fraud:** Deception for personal or third-party gain causing loss to the Council.
- **Corruption:** Bribery or misuse of position for undue advantage.
- Legally grounded in **Criminal Justice (Corruption Offences) Act 2018**, and **Protected Disclosures Acts**.

#### 2. Policy Statement

- Promotes **integrity, governance, risk management**, and adherence to ethical standards.
- All fraud incidents will be **investigated and sanctioned** through legal, disciplinary, or civil routes.

#### 3. Ethical Governance

- Built on the **Local Government Act 2001 – Part 15 (Ethics Framework)**.
  - Requires **annual declarations of interest**, maintained by an Ethics Registrar.
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### 🔗 Roles & Responsibilities

<b>Stakeholder</b>	<b>Key Responsibilities</b>
<b>Senior Management</b>	Control environment, staff awareness, fraud risk in registers
<b>Line Managers</b>	Internal controls, procedural compliance
<b>Employees</b>	Report suspicions, comply with conduct codes
<b>Councillors</b>	Uphold public interest, integrity
<b>Corporate/HR</b>	Policy distribution, due diligence in hiring
<b>IT Department</b>	Cybersecurity controls and policy enforcement
<b>Internal Audit &amp; Audit Committee</b>	Monitoring, reviewing, ensuring policy application
<b>Public</b>	Encouraged to report concerns via designated channels

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## **Reporting & Response Process**

- Reports can be made **verbally or in writing**, with escalation to **Directors, Section Heads, or the Protected Disclosures Officer**.
  - A detailed **reporting flowchart** and **sample form** are included.
  - **Investigations** led by the **Corporate Services/HR Director**, with possible referral to **An Garda Síochána** if criminal conduct is suspected.
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## **Investigative Procedure**

- **Preservation of evidence**, early Garda notification, civil recovery of losses.
  - **Natural justice principles** upheld throughout.
  - **Disciplinary actions** follow findings; policy includes procedural diagrams and checklists.
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## **Internal Controls & Prevention**

Outlined in **Appendix 3**, effective controls include:

- Segregation of duties
- Supervision and approvals
- Policy compliance

- Data security and IT governance
  - Risk-based auditing
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## **Communication & Review**

- Circulated to **all staff, councillors, and stakeholders.**
  - Available on Council **Website / Intranet** and part of Induction & general employee **awareness.**
  - Subject to **annual and event-driven reviews.**
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## **Appendices (Highlights)**

- Appendix 1: **Examples of Fraud & Corruption**
- Appendix 2: **Linked Policies & Legislation**
- Appendix 3: **Fraud Prevention Controls**
- Appendix 4: **Reporting Flowchart & Form**
- Appendix 5: **Investigation Process Diagram**
- Appendix 6: **Ethics Framework Duties**