



# **National Transport Authority**

## **016 – Fraud, Bribery & Corruption Policy** Version 1.0

*Last revision date: 24<sup>th</sup> May 2024*

**June 2024**

## Process for Policy Review and Update

This document is classified as confidential and is for internal use by the National Transport Authority (NTA) only.

Each policy shall require approval by the National Transport Authority prior to implementation.

Any modifications to existing policies shall be carefully documented. This shall include the completion of the revision history table.

**Reader Guidance:** If a policy is modified the table below must be inserted at the end of the modified policy to reflect any changes. All fields in the table must be completed.

### Revision History

Versio n	Date	Description	Prepared	Reviewed
1.0	21/06/2024	For ARC Approval	Noel Beecher	ARC Approved
1.0	18/10/2024	For Board Approval	Noel Beecher	Board Approved

Next review date: October 2025

## Approvals

Position		Name	Date
Corporate Risk Manager	New Policy Draft	Gerard McBrien	24/05/2024
Chief Risk Officer & Head of Governance	Approved New Policy	Noel Beecher	10/06/2024
ARC	Annual Review	ARC	21/06/2024
Board	Annual Review	Board	18/10/2024

## 1. Introduction

Doing things right is a core value for National Transport Authority (Authority). This value defines the character of the Authority, guides our actions and decisions and provides a framework for how we interact with our colleagues, customers and stakeholders. We expect everyone working for or on behalf of the Authority to maintain the highest ethical standards and to report any suspicions of wrongdoing.

Ethical standards must underpin how we conduct our business on a daily basis. The far-reaching consequences of committing an act of fraud, bribery or corruption reinforce the need to have robust procedures in place.

This policy is one of a number of policies that has been put in place to help inform the ethical behaviour that the Authority expects from its staff, from contractors and from agents who do business on behalf of the Authority.

## 2. Purpose

The purpose of the Policy is:

- a) to set out the Authority's position on fraud, bribery and corruption;
- b) to provide guidance on recognising fraud, bribery and corruption in their various guises, including, but not limited to, disclosing gifts and hospitality in order to ensure transparency; and
- c) to set out what is expected from those to whom the Policy applies in relation to preventing and reporting acts of fraud, bribery or corruption.

This Policy relates to the following statutory obligations:

- Ethics in Public Office Act 1995;
- Standards in Public Office Act 2001;
- Criminal Justice Act 2011;
- Companies Act 2014;
- Criminal Justice (Corruption Offences) Act 2018;
- The Regulation of Lobbying (Amendment) Act 2022; and
- Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022

## 3. Policy Statement

Fraud, Bribery and other forms of corruption will not be tolerated within the Authority. The Authority actively promotes a culture where acts of fraud, bribery and corruption are never acceptable. This culture will be promoted and led by the Authority's Board, Executive and management. Nobody within the Authority, or acting on behalf of the Authority, may give or accept, directly or indirectly, a bribe or inducement in any form or solicit a bribe, directly or indirectly. The Authority will continue to take steps to prevent and detect fraud, increase awareness of fraud amongst staff and other stakeholders, and create a culture where the reporting of suspicions of fraudulent activity is encouraged and expected.

### Scope

This policy relates to fraud, bribery or corruption involving the Authority's funds and assets and is applicable to all Authority controlled funds and assets. It applies to all Board members and employees of the Authority, including consultants, contractors, volunteers, trainees, work experience students, interns, part-time, full-time, casual workers and agency workers and anyone with whom the Authority

may deal directly or indirectly through supply chain activities.

#### 4. Definitions

**“Bribe”** means any advantage whether monetary or other form, including but not limited to, undue influence, receipt of favours and corruption. It shall be noted that bribery involves the giving or receiving of anything of value and is not limited to cash. This could include providing business opportunities or favourable contracts.

**“Corruption”** is an abuse of power that involves acting dishonestly or improperly in return for money, personal gain, or anything of value. Examples of prohibited behaviour include:

- Offering, promising or giving any form of bribe;
- Agreeing to accept or accepting a bribe;
- Attempting to bribe “officials” (normally staff and appointees of a government);
- The failure by a department/unit to put in place measures to prevent bribery;
- “Covering up” the type of conduct that constitutes or may constitute bribery;
- Use of Authority funds or assets for any illegal, improper or unethical purpose;
- Facilitation payments – giving money or goods to government officials to perform or speed up the performance of an existing duty.

**“Fraud”** is defined as an intentional act of deceit to obtain or attempt to obtain an unjust/illegal advantage, for example to make a gain (financial or otherwise), to avoid an obligation or to cause loss to another party. For the purposes of this Policy, the term “fraud” includes, but is not limited to, attempted fraud. Examples of prohibited behaviour include:

- Theft, misappropriation or unauthorised use of the Authority’s time, funds, property or other assets;
- Accepting or offering kickbacks or bribes for preferential treatment, for example in the supplier selection or work allocation processes;
- Deliberately creating or manipulating false or misleading financial and/or non- financial information or records. This includes forging or altering financial and/or non-financial information or records, or concealing material financial and/or non- financial facts, for example submission of a false CV;
- Knowingly submitting fraudulent or duplicate receipts or falsifying an expense report;
- Using or disclosing commercial or customer-related data without appropriate authorisation. This includes disclosing confidential information to external parties;
- Manipulation of customer or own employee accounts by Authority staff, for example inappropriate refunds, credits, discounts or other transactions, unauthorised diversion of unmatched payment amounts;
- Deliberate approval by Authority staff members (which includes employees, secondees, consultants, contractors, volunteers, trainees, work experience students, interns, part-time, full-time, casual workers and agency workers) of payments for goods and services not actually received by the Authority;
- Purchasing items for personal use using Authority funds, for example creating a purchase order and payment for non-business-related goods and services;
- Use of the Authority to defraud third parties, for example unauthorised individual acting in the capacity of an Authority staff members or contractor to gain personal benefit; and
- Deliberately facilitating unauthorised access to Authority assets or information.

Whether a particular action or payment violates this Policy often depends on unique facts and

circumstances. While it is impossible to anticipate all of the possible scenarios that may raise red flags or corruption concerns, below are a few common examples to look out for:

- Giving or receiving excessive gifts or hospitality that may be construed as compromising independence;
- Requests for poorly documented or incomplete expenses;
- Insistence by a staff member on dealing with a particular service provider/supplier/bank account themselves, or insistence of a service provider/supplier on dealing only with a specific staff member;
- A third party /supplier requests to be paid in cash for services that are typically paid by bank transfer or other non-cash means;
- A third party /supplier requests that payments be made to another party, to a third-country bank account, to a specific staff member's personal bank account, or through other unusual financial arrangements;
- A third party provides incomplete or inaccurate information in required disclosures or due diligence questionnaire; or
- Minimal details on invoices.

## 5. Responsibility

### Anti-Bribery and Corruption

The Chief Risk Officer is responsible within the Authority for overseeing all anti-bribery or corruption actions and is responsible for communication of the Policy to all new staff during induction.

Directors, Heads of Function and Line Managers must implement this Policy within their area of functional responsibility, lead by example and provide guidance to staff reporting to them.

All parties to whom this Policy applies have a responsibility to be vigilant. None of the conduct set out in Section 4 is acceptable. Before doing anything that is felt may be in conflict with or amount to a breach of this Policy, advice shall be sought from the Director of Finance & Corporate Services.

### Anti- Fraud

The CEO and the Executive retain ultimate responsibility for the Anti-Fraud framework within the Authority. The Authority has appointed the Chief Risk Officer as the Authority's Anti-Fraud champion. The Anti-Fraud champion is the owner of the Anti-Fraud agenda on a day to day basis and is responsible for:

- driving the delivery of the Anti-Fraud Strategy; and
- supporting the business as anti-fraud culture is embedded into business as usual operations.

The Anti-Fraud champion will be supported by the Executive who will lead Anti-Fraud initiatives within their Directorates.

All parties to whom this Policy applies have a responsibility to assist in the prevention and detection of fraud perpetrated against the Authority. This responsibility includes:

- operating and monitoring the systems of internal controls which promote the prevention and detection of fraud;
- the management of fraud risk; and
- reporting all suspicions of fraud and situations that could allow a fraud to be perpetrated.

## 6. Training

Staff members must familiarise themselves with this Policy. All staff members are required to participate in anti-fraud, anti-bribery and anti-corruption training, read communications, use resources and consult where necessary to stay informed about the laws, professional standards and policies that apply to their work. All new staff members must receive specific training as part of their induction process.

## 7. Reporting

If any conduct is or has occurred that is suspected to constitute an act of fraud, bribery or corruption, staff members must report this without delay to their line manager. If this is inappropriate in the circumstances, the report may be made to the Director of Finance & Corporate Services. The Authority is committed to ensuring that all parties to whom this Policy applies can raise a concern relating to an act of fraud, bribery or corruption or suspicions thereof without fear of victimisation, knowing that the strictest confidence will be maintained. For further information you should consult the Authority's Protected Disclosures Policy.

Discovery of a potential act of fraud, bribery or corruption Dos and Don'ts	
Do	Don't
Do report the incident.	Do not discuss the matter with your colleagues or other parties.
Do report all known facts.	Do not attempt to investigate the matter unless expressly asked to do so by the Director of Finance & Corporate Services.
Do report your concern/the incident immediately.	Do not confront the individual(s) involved.

## 8. Investigation & Resulting Action

The Authority commits to investigate all acts of fraud, bribery or corruption that are discovered or suspected. Every case will be thoroughly investigated and dealt with appropriately without regard to the position held or length of service of the individual(s) concerned, or their relationship to the Authority.

The Director of Finance & Corporate Services has the primary responsibility for the co-ordination of investigation of all suspected acts of bribery and corruption as defined in the Policy.

The Anti-Fraud champion has the primary responsibility for the co-ordination of investigation of all suspected fraudulent acts as defined in the Policy, unless the report of the suspected fraud has been raised under a Protected Disclosure. In that situation, the investigation will be carried out using the protocol set out in the Protected Disclosures Policy. Otherwise, the investigation will be carried out by the Internal Auditors, in line with the Fraud Response Plan.

No person who suspects or discovers an act of fraud, bribery or corruption shall attempt to conduct their own investigations, without the express permission of the Director of Finance & Corporate Services and/or the Anti-Fraud champion (as appropriate).

All investigations will be conducted in accordance with the principles of natural justice, fair procedures and relevant collective agreements.

The Authority treats all information received confidentially. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Authority from civil liability.

On receipt of a report relating to fraud, bribery, corruption or suspected fraud, the Director of Finance and Corporate Services will convene a group which may comprise of the Director of Finance and Corporate Services (or nominee), a member(s) of the management team (or nominee) and Internal Audit. The group may also include other relevant staff, external specialists, or legal advisers, which the group considers necessary to its deliberations.

Preliminary investigation of the facts shall normally be led by the Internal Audit supported, where deemed necessary, by specialist external experts. If the investigation goes on for a number of months, preliminary reports will be provided to the group after every 3 months, these updates as necessary may be shared with the Audit & Risk Committee. On completion of the preliminary investigation, the Internal Audit will present a written report to the group. The person suspected will be afforded an opportunity to provide an explanation as part of the preliminary investigation process. A summary of the written report will be presented to the Audit & Risk Committee by the Internal Auditors and or the specialist external expert.

## **9. Enforcement**

Any individual who is under investigation for a suspected or confirmed act of fraud, bribery or corruption may be suspended, pending the outcome of the investigation.

Where the allegations are substantiated, disciplinary action up to and including termination of employment may be taken in accordance with the Authority's Disciplinary Policy.

The staff member's constitutional right to natural justice and fair procedure will be upheld in accordance with all relevant legislation. In this regard, the provision of appropriate representation, if requested, will be considered.

Where the allegations are substantiated and implicate third parties, including contracted staff members, to whom this Policy applies, the Authority may terminate their contract and/or take appropriate action against the individual(s) concerned, including seeking legal redress.

## **10. Implications of non-compliance with the policy**

Non-compliance with the Anti-Fraud, Bribery and Corruption Policy by Authority staff members may be treated as a disciplinary matter.

Non-compliance with or by any other party to whom it applies may result in a recommendation to terminate their contract with the Authority or to terminate the engagement of the individual(s), within that contracting entity, found to be in breach of the Policy.

## 11. Specific Areas of Application

The application of anti-fraud, anti-bribery and anti-corruption rules affects a range of activities and operations across the organisation and is considered in greater detail below.

### Hospitality, Gifts and Entertainment

Staff members, contractors and directors shall not accept gifts or hospitality if this means that the giver might expect preferential treatment from the organisation in return. Equally, staff members and directors shall not offer gifts or hospitality in order to gain preferential treatment or be perceived as potentially influencing decisions.

This does not mean that receiving gifts and hospitality is inappropriate in all circumstances, in line the Authority's Corporate Gift & Hospitality Policy. Gifts or hospitality should be given or received only where they are suitably modest and it is customary and proper (normal recognised business practice) to do so, provided no obligation could be expected or perceived to be expected in connection with the gifts or hospitality.

Please refer to the practical guidelines regarding Hospitality, Gifts & Entertainment set out in the Corporate Gift & Hospitality Policy for more details on acceptable practices in relation to gifts and hospitality and the requirement to disclose to Corporate Service details of all gifts and hospitality (received/rejected/extended) for the purpose of recording on a notification register.

### Financial Reporting

To ensure compliance with anti-bribery laws and this Policy, all business transactions must be properly authorised and must be completely and accurately recorded in the Authority books, records and accounts. Accurate record keeping is important to establish that the Authority has adequate procedures in place to prevent corruption.

These books and records must be maintained with sufficient detail to reflect transactions accurately and fairly, including recording a proper measure of value and the time period when the transaction occurred.

It is expressly forbidden to make false or misleading entries that fail to reflect improper transactions e.g. kickbacks or bribes and/or entries that are falsified to disguise bribes and/or failing to make entries for payments by or to the Authority. Controls are in place to ensure these requirements are met, including detailed financial procedures, budgets, finance system automated workflows, external audit process, internal audit process and Audit and Risk Committee oversight of the financial statements. Staff members are reminded that they must liaise with Internal Audit where necessary and adhere to all financial controls and approval procedures.

### Supply Chain Activities

Everyone doing business through consultants, intermediaries, subcontractors, distributors, partners, agents or other third parties must ensure that such parties comply with the rules set out in this Policy. Both individuals and the Authority can be held legally accountable for the actions of such third parties.

The most important step the Authority can take to protect itself from liability for improper payments made by third parties is to choose our business partners, agents and consultants carefully. All staff members and directors must be vigilant in monitoring the activities of third parties on an ongoing basis. Excessive, false or inadequately described payment requests, unusual or overly generous subcontracts,



unusual or incomplete documentation and refusals or failures to provide requested documentation may be signs of bribes by third parties.

As part of its risk management and procurement, the following measures are in place with regard to third party relationships:

- All parties with whom we deal must adhere to applicable Authority policies. This policy, together with a number of other Authority material policies, is provided to all tender participants bidding to provide services to the Authority.
- All parties tendering to provide goods or services must provide detailed company information in order to enable proper assessment of the company and individuals involved;
- The Authority terms and conditions enable audits to take place as part of a policy of ensuring adherence to policies; and
- The Procurement Policy requires that the purchase of goods and services is subjected to competitive tender to ensure that contracts are awarded fairly and to reputable companies and individuals.

### Landowner Compensation Payments

Processes have been developed for landowner compensation payments associated with compulsory purchase order's (CPO's). These processes place strict controls around the approval of these payments.

Please contact the Transport Planning & Investment Directorate for more information Procedures for CPO's.

Pursuant to these processes, it is the responsibility of all approvers to ensure that they are achieving value for money, taking account of the overall economic impact on the level of compensation payments.

### Lobbying

Lobbying concerns attempts to influence public and government officials in order to obtain a particular outcome for an organisation or business.

Lobbying shall not be used for any corrupt or illegal purposes, or to improperly influence any decision.

### Charitable donations

The Authority may establish relationships with specific charities and any donations, or organised events to raise funds for charity must be done with the express approval of the Director of Finance & Corporate Services or the CEO.

Donations involving the Authority, including those made through Corporate Social Responsibility, shall not be made without such express approval. Such donations shall not be made by members of staff, contractors or other associated persons purporting to act on behalf of the Authority, even if made from personal funds.

### Sponsorship

All sponsorship must be provided in accordance with the Authority's Policies and with the express approval of the Director of Public Transport Services and/or the CEO.

No sponsorship shall be offered or provided by members of staff, contractors or other associated persons purporting to act on behalf of the Authority, even if made from personal funds.

### Donations to Political Organisations

The Authority does not align itself with any political organisation and, accordingly, it is in breach of this Policy for any member of staff, contractor or other associated person of the Authority purporting to act on the Authority's behalf to make or offer donations to any such organisation.

The Authority recognises that staff members and directors are free to make their own private political contributions as individual citizens, but they will not be compensated or reimbursed by the Authority and staff members/directors must ensure that they avoid any conflicts of interest between their personal interests and that of the Authority.

### Community Gain

Within the Authority, "Community Gain" is defined as goodwill for the benefit of communities affected by Strategic Infrastructure Development in the short, medium or long term. Community Gain refers only to Strategic Infrastructure Development Projects being progressed through An Bord Pleanála in accordance with the Planning and Development (Strategic Infrastructure) Act 2006. Community Gain shall be approved by the Director of Transport Planning & Investment or the CEO as part of a project approval.

## 12. Communicating, Monitoring & Reviewing

The Authority's Members and Directors have been briefed on the terms of this Policy by the Board Secretary and are required to comply with the terms of this Policy.

This Policy is communicated directly to all new staff members upon commencement of employment. A copy of this Policy can also be found on Transportal or by contacting the CRO or HR directly.

This Policy is brought to the Audit and Risk Committee and the Board for review every year or more often as relevant law, regulation or practice dictates.

## 13. Further Information

For further information, or advice on any aspect of this Policy, please contact either the Chief Risk Officer, HR or the Director of Finance & Corporate Services.