



Anti-Fraud and Anti-Corruption Policy

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1. Context

Trinity College Dublin, the University of Dublin, hereafter Trinity, is committed to maintaining the highest standards of integrity, honesty, incorruptibility and accountability and is concerned to protect its reputation, and its employees and students from the detriment associated with fraudulent and corrupt activity. Trinity has no tolerance of fraud or corruption and aims to reduce opportunities for fraud and corruption perpetrated against the University to the lowest possible level of risk.

This Anti-Fraud and Anti-Corruption Policy (“the policy”) sets out Trinity’s approach to the prevention, detection and management of fraud and corruption within the University. The policy has regard to various relevant legislation, including (but not limited to) the [Criminal Justice \(Theft and Fraud Offences\) Act 2001](#), the [Criminal Justice \(Corruption Offences\) Act 2018](#), and [Criminal Justice \(Money Laundering and Terrorism\) Acts 2010-2021](#), the [Criminal Justice Act 2011](#), the [2010 Consolidated Statutes of Trinity College Dublin and of the University of Dublin](#) and other relevant policies such as the [Protected Disclosures \(Whistleblowing\) Policy](#) and [Conflicts of Interest Policy](#) (currently under development). It upholds the provisions of the [Code of Practice for the Governance of State Bodies 2016](#) and [Trinity’s Code of Conduct for Members of the Board and of Principal Committees of Board](#), the [Code of Conduct for Employees](#) and student Codes of Conduct as they pertain to fraud and corruption.

Trinity expects the highest standards of ethical behaviour from its employees and students in accordance with the [Ethics Policy](#), the [Academic Integrity Policy](#), the [Good Research Practice Policy](#), the [Hospitality and Entertainment Policy](#) and its Codes of Conduct.

2. Purpose

The purpose of this policy is:

- To promote and support Trinity’s culture of honesty, integrity and professionalism by outlining the principles and procedures to prevent, detect, report and respond to fraudulent and corrupt activities in accordance with various relevant legislative provisions and relevant Trinity policies and Codes of Conduct.
- To minimise the risk of fraud and corruption occurring within the University and to optimise the prompt detection of these offences.
- To provide a mechanism for a person as defined in section 3 of this policy, to report suspicions or allegations of fraudulent and corrupt activities.

3. Scope

This policy applies to the following:

- All employees of the University (full-time, part-time and fixed term),
- All employees of Trinity’s wholly owned subsidiary companies,
- Researchers,



- Visiting staff,
- Adjunct appointments,
- Students (full-time and part-time) in their past and present interactions with Trinity,
- Members of the Trinity Board
- Contractors,
- Suppliers,
- Volunteers,
- External agents (including an external agent's employees) who provide or provided services to Trinity through an official arrangement.

Subsidiaries of Trinity College or other organisations or bodies controlled by Trinity College are separately required to have in place a fraud policy relevant to their business or activities.

In addition, research fraud may also be dealt with as research misconduct under the [Policy on Good Research Practice](#). Any incidences of research fraud should involve consultation with the College Research Integrity Officer or Dean of Research under delegated authority.

Plagiarism is outside the scope of this policy and is dealt with under the [Academic Integrity Policy](#).

4. Principles

Trinity's Anti-Fraud and Anti-Corruption Policy is based on the following principles:

- i) Trinity is committed to maintaining the highest standards of integrity, honesty, incorruptibility and accountability and recognises that employees, students and other stakeholders play a key role in achieving these aims.
- ii) Trinity operates an effective framework of governance and internal control which aims to reduce the risk of fraud and corruption occurring and assist in the detection of incidences of fraud and corruption when they do occur. The internal controls include robust accounting systems and budgetary control procedures, consistent and clear financial processes and procedures, financial approval authority across a range of personnel, and a risk management framework.
- iii) Trinity holds Heads of School/Unit, Directors of Trinity Research Institutes, Faculty Deans, and Chief Officers/Heads of Division responsible for the effective implementation and maintenance of internal controls to prevent and detect fraud within their spans of responsibility.
- iv) Line Managers are responsible for ensuring that their direct reports are suitably trained on financial procedures where applicable.
- v) Trinity requires all employees, students and all those referred to in section 3 of this policy to comply with relevant Trinity policies and facilitates access through the [Policies Hub](#).



- vi) Trinity expects its employees, irrespective of their role or level of responsibility, to adhere to their legislative obligations. This requirement extends to external agents working within or on behalf of Trinity as defined in section 3 of this policy.
- vii) Trinity promotes the necessity and requirement for high standards of personal conduct through the [Code of Conduct for Employees](#) and Student Codes of Conduct.
- viii) All persons as defined within the scope of this policy¹ are required to report any suspected or alleged fraudulent or corrupt activity in accordance with this Policy.
- ix) Any individual within the scope of this policy who intentionally covers up, obstructs, fails to report, or fails to monitor a fraud or attempted fraud that they become aware of, or ought to have been aware of may be subject to the relevant disciplinary procedures and face other legal consequences.
- x) Any individual found hindering or attempting to hinder another individual from reporting a potential fraud or corruption may be subject to the relevant disciplinary procedures.
- xi) Any person found to be deliberately raising false allegations or acting maliciously may be subject to the relevant disciplinary procedures.
- xii) Any person making threats or acts of penalisation against an individual reporting fraud will be subject to disciplinary action.
- xiii) Trinity will manage any allegation of fraud or corruption in a timely and appropriate manner in accordance with relevant policies and procedures.
- xiv) Individuals accused of fraud will be treated fairly and equitably and any investigation will be conducted in a fair and impartial manner.
- xv) Investigations will be confidential insofar as possible for the protection of the reputation of the University, the Reporting Person and the subject(s) of the investigation.

5. Definitions

Term	Definition
Corruption	<p>Corruption means the direct or indirect offering, seeking, or accepting of inducements, gifts, favours, payment or benefits in kind which may improperly influence the action of any person in relation to their office of employment, position or business. The corrupt person need not benefit directly from their deed; they may unreasonably use their position to secure or influence some advantage to another. Not reasonably taking action to prevent corruption also amounts to corruption.</p> <p>For the purposes of this Policy, corruption is not limited to the offences as defined in the Criminal Justice (Corruption Offences) Act 2018, and set out in Appendix 2.</p>
Fraud	<p>Fraud includes, but is not limited to, acts that involve the inducement of a person to do or refrain from doing an act through dishonesty or other deception with the intention of making a gain for one self or another or of causing loss to another.</p>

¹ See section 3 of this policy.



	<p>For practical purposes fraud involves the use of deception to obtain an advantage or attempt to obtain an advantage, avoid an obligation or cause loss to another party.</p> <p>The term “fraud” is used to describe such acts of dishonesty as deception, forgery, extortion, theft (noting that theft has its own legal definition), conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretence, false accounting and collusion in the foregoing.</p> <p>A non-exhaustive list of the activities and behaviour which constitute fraud within the context of the activities undertaken by Trinity is as follows:</p> <ul style="list-style-type: none">a. Theft or misappropriation of university assets.b. Submitting false claims for payments or reimbursement.c. Accepting or offering a bribe.d. Accepting or offering a gift or other favour under circumstances that might lead to the inference that the gift or favour was intended to influence an employee's or external party's decision-making in relation to the University.e. Accepting an inappropriate commission from, or paying same, to a third party.f. Colluding with vendors or third parties in providing preferred pricing or engaging in contract embellishment.g. 'Off Books' accounting or making false or fictitious entries.h. Knowingly creating and/or distributing false or misleading reports or data including financial reports or data.i. Paying of excessive prices or fees where authorisation for or justification thereof is not justified or documented.j. Research fraud (e.g. financial fraud or misuse of research funds or research equipment)k. Computer fraud (e.g. “phishing” which are fraudulent emails or messages that trick users into giving up personal information by impersonating a trusted entity like a bank or a government agency)l. Identity fraud (e.g. theft of personal information, like a name, address, or social security number, to impersonate the individual to access their accounts or commit crimes in their names)m. Blackmail or extortion.n. Violation of the University's procedures with the aim of personal gain or to the detriment of the University. <p>For the purposes of this Policy, the definition of fraud is not limited to that in the Criminal Justice (Theft and Fraud Offences) Act 2001, including but not limited to section 6 (making gain or causing loss by deception) and related offences in sections 7–26 of that Act.</p>
Fraud Response Team	<p>In cases of suspected or alleged fraud or corruption to be dealt with under this policy, the Fraud Response Team is constituted and convened with the appropriate expertise normally by the Secretary to the College to follow up on a report received. The FRT will normally be chaired by the Secretary to the College and will comprise of the following members:</p> <ul style="list-style-type: none">- College Solicitor



	<ul style="list-style-type: none"> - Internal Auditor (in attendance)² - Others as appropriate/required, e.g. <ul style="list-style-type: none"> o Junior Dean (if undergraduate or postgraduate student implicated) o Senior Dean (if employee implicated) o Director of HR (if employee implicated) o College Research Integrity Officer or Dean of Research (if alleged research fraud) o Relevant Chief Officer (Chief Financial Officer or nominee, Vice-Provost/CAO or nominee, Chief Operating Officer or nominee) <p>Should circumstances arise such that it is inappropriate for the Secretary to the College to be involved, the Provost will nominate a Chair (such as the relevant Chief Officer, Senior Dean or Junior Dean). Where it is not appropriate for any other member to serve on the Panel, an appropriate replacement (either internal or external to the University) will be appointed by the Chair.</p> <p>See section 6.1.3 of this policy for further details.</p>
Investigator	The person that the Fraud Response Team requests to carry out a preliminary investigation to gather information where the initial assessment of the Fraud Response Team finds that fraudulent or corrupt activity may have occurred. This person will normally be the Internal Auditor who may engage external specialists and take legal advice as and when required. In exceptional cases, this person may be an external expert appointed by the Provost. See section 6.1.5 of this policy for further details.
Penalisation	Means any direct or indirect act or omission which is prompted by the making of a report and causes or may cause unjustified detriment to a Reporting Person. This definition is without prejudice to the statutory definition of penalisation contained in the Protected Disclosures Act 2014 (as amended), which applies specifically to protected disclosures.
Person(s) Concerned	Is defined as the individual(s) who is the subject of the report of suspected or alleged fraud or corruption.
Reporting Person	Is defined as the person within the scope of section 3 of this policy who reports suspected or alleged fraud or corruption.

6. Policy

6.1 Reporting Procedure for Suspected or Alleged Fraud or Corruption

6.1.1 Making a Report

A person who wishes to report suspected or alleged fraudulent or corrupt activity (the “Reporting Person”) should do so by sending their report in writing to the Secretary to the College by email to secretary.to.college@tcd.ie or by post in a sealed envelope clearly marked ‘Strictly Private and Confidential – Addressee only’ to the ‘Secretary to the College, West Chapel, Trinity College, Dublin 2’. During a period where the Secretary to the College is absent or unavailable, any reports submitted will be followed up by the Deputy Secretary to the College.

² The Internal Auditor will be “in attendance” on the Fraud Response Team as they will be involved in the investigation process and the presentation of the investigation report to the FRT.



The Secretary to the College is the person to whom reports should be submitted. In certain limited circumstances it may not be appropriate to submit a report to the Secretary to the College, for example if there is a conflict of interest, and should such a circumstance arise, a report can be submitted to the Internal Auditor by email to intaudit@tcd.ie or by post marked 'Strictly Private and Confidential – Addressee only' to the 'Internal Auditor, West Chapel, Trinity College, Dublin 2'. During a period where the Internal Auditor is absent or unavailable, any reports submitted to the Internal Auditor will be followed up by the Deputy Internal Auditor.

Where a report is made to another member of staff, e.g., to the Line Manager, Head of School or Unit, Director of Trinity Research Institute, Faculty Dean, or other College Officer, they must notify without delay the Secretary to the College³ and forward on the written report (if the report has been made verbally, the person receiving the report must notify the Secretary to the College⁴ without delay and the Reporting Person must be asked to submit the report in writing to the Secretary to the College⁵). The staff member who has received the report must not act on the report, must not discuss with the Person(s) Concerned, and must keep it confidential. They should not disclose any information in the report or information that might identify the Reporting Person, Persons Concerned or third parties.

The Reporting Person should be able to support their report of suspected or alleged fraudulent or corrupt activity with factual information. The report should include specific details, to the extent that this information is known to the Reporting Person, as follows:

- (i) The Reporting Person's name, position, and confidential contact details;
- (ii) What fraudulent or corrupt activity has allegedly occurred;
- (iii) When and where it allegedly occurred;
- (iv) The name of the person(s) allegedly involved in the alleged fraud or corruption (if any name is known and the Reporting Person considers the naming of the person necessary to expose the matter disclosed);
- (v) Whether the alleged fraudulent or corrupt activity is still ongoing;
- (vi) Whether it is alleged that the University has been put at risk or suffered a loss, such as a financial or reputational loss;
- (vii) Whether the alleged fraudulent or corrupt activity happened previously;
- (viii) Whether the alleged fraudulent or corrupt activity has been reported to anyone else either within the University or externally - if so, details of when/whom;
- (ix) Whether there are any other witnesses;

³ The Internal Auditor in certain limited circumstances such as if there is a conflict of interest with the Secretary to the College.

⁴ *Ibid.*

⁵ *Ibid.*



- (x) Whether there is any supporting information or documentation;
- (xi) How the matter came to light;
- (xii) Any other relevant information.

The Reporting Person will be required to maintain the confidentiality of the report, including keeping the reporting, follow up and any investigation process confidential.

If any suspicion or allegation of fraud or corrupt activity is uncovered by a third party, then the relevant Head of the Division, School or Unit should submit a report in writing to the Secretary to the College.

It may arise in the course of litigation involving the University that evidence of fraud or corruption involving the University may come to light. In certain of these circumstances, it may not be appropriate for a report to be made in accordance with this policy and for an investigation to be undertaken as to do so could negatively impact the University's position in the litigation and/or could have the potential to lead to the University's privilege over certain information to be waived. In those circumstances, the Secretary to the College will be informed about the evidence that has come to light and at the appropriate time will ensure that a record is made of the circumstances of the matter and that it is brought to the attention of Internal Audit, the Provost, the Chair of the Board and the Chair of the Audit Committee.

6.1.2 Acknowledgement of Receipt

The Secretary to the College⁶ will acknowledge receipt of the report, in writing, to the Reporting Person as soon as possible.

6.1.3 Initial Follow Up

The Secretary to the College⁷, seeking internal or external legal advice or other expert advice if required, will determine whether the report falls under the remit of the Anti-Fraud and Anti-Corruption Policy, or if it should be dealt with under another Policy (such as the Protected Disclosures (Whistleblowing) Policy). Where there are no reasonable grounds for concluding that fraudulent or corrupt activity has occurred, the Secretary to the College may close the procedure or refer it to another appropriate policy or procedure and should record this decision.

Where there are reasonable grounds for concluding that there is evidence in the report of suspected or alleged fraud or corruption and that it should be dealt with under the Anti-Fraud and Anti-Corruption Policy, the Secretary to the College will convene the Fraud Response Team (FRT) and will inform the Provost and the Chair of the Board that the FRT is being convened.

⁶ The Internal Auditor if in certain limited circumstances the Secretary to the College is not dealing with the Report.

⁷ *Ibid.*



The Secretary to the College will constitute, in consultation with the Provost, the Fraud Response Team (FRT) with the appropriate expertise and convene it without delay. The FRT will normally be chaired by the Secretary to the College. In cases where it is not appropriate for the Secretary to the College to chair the FRT (such as in the case of a conflict of interest), the Provost will nominate a Chair (such as a relevant Chief Officer, or the Senior or Junior Dean). Where it is not appropriate for any other member to serve on the FRT an appropriate replacement (either internal or external to the University) will be appointed by the Chair. Terms of reference and an action plan will be drawn up and agreed by the FRT.

The Fraud Response Team membership will normally comprise of:

- Secretary to the College (Chair)
- College Solicitor
- Internal Auditor (in attendance)⁸
- Other members may be co-opted for each individual case as required, e.g.
 - o Junior Dean (if the Person Concerned is an undergraduate or postgraduate student)
 - o Senior Dean (if the Person Concerned is an employee⁹)
 - o Director of HR (if the Person Concerned is an employee¹⁰)
 - o College Research Integrity Officer or Dean of Research (if the report involves alleged research fraud)
 - o Relevant Chief Officer (Chief Financial Officer or nominee, Vice-Provost/Chief Academic Officer or nominee, Chief Operating Officer or nominee).

The Reporting Person may be asked to attend meetings to provide additional information if required.

6.1.4 Initial Assessment

The FRT will review the report and all documentation and information available to it and will take immediate steps to prevent the possible destruction of relevant information or evidence. The FRT may seek internal or external expert/legal advice if required.

Where appropriate to do so, the Chair of the FRT will notify the University's Insurance Brokers at an early stage to ensure that insurance matters arising from a loss or potential loss arising from a fraud or alleged fraud are dealt with promptly and properly.

⁸ The Internal Auditor will be "in attendance" on the Fraud Response Team as they will be involved in the investigation process and the presentation of the investigation report to the FRT.

⁹ As defined in section 3 of this Policy.

¹⁰ *Ibid.*



Where the initial assessment of the FRT finds that there are no reasonable grounds for concluding that fraudulent or corrupt activity has occurred then it will close the procedure, or may refer the matter to another appropriate policy or procedure.

6.1.5 Investigation

Where the initial assessment of the FRT finds that fraudulent or corrupt activity may have occurred, then it will request that the Internal Auditor carry out an investigation. The approval of the Chair of the Audit Committee to divert the resources of Internal Audit will be sought in this regard. The Internal Auditor may engage external specialists and take legal advice as and when required. In exceptional cases, an external expert appointed by the Provost may conduct the investigation.

The purpose of the work by Internal Audit (or external expert if necessary) is to gather the relevant information and establish the timelines to the extent possible.

The Reporting Person will be informed by the Chair of the FRT that an investigation is to be conducted, unless to do so would in any way prejudice the outcome of the investigation or undermine the right of the Person(s) Concerned to fair procedures.

The Person(s) Concerned should only be informed that an investigation is to be conducted when absolutely necessary and any decision taken by the FRT to inform them should in no way prejudice the outcome of the investigation.

The person conducting the investigation “the Investigator”¹¹ will provide a written report to the Chair of the Fraud Response Team documenting the information gathered by the review and suggested actions for the University. In investigating any suspected or alleged fraudulent or corrupt activities, the Investigator will be mindful to avoid:

- Unfounded accusations;
- Contaminating evidence or obstructing any criminal investigation;
- Treating parties unfairly;
- Making statements that could lead to claims of false accusations or other charges.

Where the Internal Auditor conducts the preliminary investigation, a copy of the written report will also be shared with the Chair of the Audit Committee. The report will be shared for information purposes only and the Chair of the Audit Committee will not have a role in deciding whether further action is required to be taken.

¹¹ Either the Internal Auditor or in exceptional cases, an external expert appointed by the Provost.



6.1.6 Outcome of the Investigation

The Fraud Response Team will be re-convened to consider the findings and recommendations of the investigation report and will decide whether further action is required to be taken including referring the matter to be dealt with under another of Trinity's policies or procedures, dealing with the matter under staff or student disciplinary procedures, or taking legal action and notifying An Garda Síochána in accordance with the [Criminal Justice Act 2011](#)¹² or any other relevant legislation obliging it to do so.

Where An Garda Síochána are to be notified, the Secretary to the College will do so on behalf of the Provost. If, as part of the investigation, the Investigator determines that there is a need to report to An Garda Síochána prior to conclusion of the investigation, this will be communicated to the FRT. All reports to An Garda Síochána should be made on a timely basis.

Once the matter has been closed, the FRT will conduct a lessons learned exercise to identify where any internal controls or procedures could be strengthened to prevent any re-occurrence in the future. The results of this exercise will be reported to the Audit Committee and a copy sent to the Risk Office.

6.1.7 Restricted Dissemination of the Outcome of the Investigation

The Chair of the FRT (normally the Secretary to the College) will provide a confidential report of the outcome of the investigation to the Provost, the Chair of the Board, and the Chair of the Audit Committee.

6.1.8 Notification of Incidents of Fraud or Corruption

Where the FRT concludes that fraud or corruption has likely occurred, the Audit Committee, the Risk and Compliance Committee, the Finance Committee and the Board will be informed verbally by the Chair of the FRT.

Relevant third parties will be informed as necessary.

The Secretary to the College will prepare annually a high-level summary report of all allegations of fraud or corruption received which will be presented to the Audit Committee, the Risk and Compliance Committee, the Finance Committee and to the Board in December for the preceding financial year, for noting and approving. The report will include:

- The number of allegations received
- The number of allegations referred to another procedure
- The number of allegations investigated and dismissed

¹² Certain fraud and corruption offences are "relevant offences" under this Act, imposing mandatory duties to report to An Garda Síochána.



- The number of allegations upheld and actions taken.

The Annual Report will maintain the anonymity of all those involved.

6.2 Anonymous Reports

A Reporting Person is encouraged to identify themselves when making a report of suspected or alleged fraudulent or corrupt activity whenever possible. An anonymous report will be acted on and dealt with to the extent that is possible from the information provided. Should an anonymous allegation be investigated, it may not be possible to apply all elements of this policy, such as acknowledging receipt or informing if an investigation is to be conducted.

6.3 Confidentiality and Protection of Identity

The confidentiality and protection of the identity of the Reporting Person, any Person(s) Concerned, and any third party mentioned in a report will be maintained as far as possible, and the information disclosed will be treated in confidence.

Where it is necessary to reveal the identity of the Reporting Person, Person(s) Concerned, or any third party, the recipient of such information will be expressly informed that they are prohibited from further disclosing that identity and must retain the confidentiality of the investigation.

6.4 Protection against Penalisation

Persons who conduct or threaten penalisation against a Reporting Person will be subject to disciplinary action.

If the Reporting Person believes that they are a victim of penalisation as a result of a report they have made, they should report the matter directly to the Secretary to the College whether or not the process is still open or has been concluded.

6.5 Breach of the Policy

It is the responsibility of all Trinity employees and students to report any suspicions of fraud or corrupt activity without delay in accordance with this policy. Persons who intentionally cover up, obstruct, fail to report, or fail to monitor a fraud or attempted fraud that they become aware of, or ought to have been aware of, will be considered to be in breach of this policy and may be subject to disciplinary procedures and face other legal consequences.

6.6 Record Management, Data Protection and Freedom of Information

6.6.1 Record Management

Any person to whom a report is made or transmitted must keep a record of every report made to them, including anonymous reports. Records should be retained for no longer than is



necessary and proportionate to comply with the requirements of relevant legislation. Access to records relating to reports whether electronic or paper records is strictly limited to those who require access. The person responsible for the follow-up on the report (normally the Secretary to the College) will co-ordinate access to records.

Minutes of the FRT should be retained as evidence of matters considered and decisions taken.

6.6.2 Data Protection

All personal data must be processed in accordance with applicable data protection law. This includes, *inter alia*, the Data Protection Acts 1988-2018 and EU General Data Protection Regulation (GDPR) 2016.

Any personal data that is manifestly not relevant to the handling of a report should not be collected, or if it is collected accidentally should be deleted without delay.

As referred to in section 55(3) of the Data Protection Act 2018, in certain circumstances and where necessary and proportionate, the rights of data subjects under data protection law may be restricted in respect of their personal data being processed for the purposes of assessing the risk of fraud or preventing fraud, or assessing the risk of bribery or corruption, or both, or to prevent bribery or corruption, or both.

6.6.3 Freedom of Information

As referred to in section 35 and section 42(m) of the Freedom of Information Act 2014, a freedom of information request may be refused if it pertains to a record containing information on suspected or alleged fraudulent or corrupt activities given in confidence and on the understanding that it would be treated as confidential.

6.7 Reporting Fraud under the Protected Disclosures (Whistleblowing) Policy

Where a person meets the criteria of “worker”¹³ as defined in the Protected Disclosures (Whistleblowing) Policy and where the alleged fraudulent or corrupt activity falls within the definition of “Relevant Wrongdoing”¹⁴ as defined in the Protected Disclosures (Whistleblowing) Policy, a disclosure may be made in accordance with that policy and the person will be afforded the protections of the Protected Disclosures Act 2014 (as amended).

¹³ Individuals who wish to make a report under the [Protected Disclosures \(Whistleblowing\) Policy](#) must meet the statutory definition of a “worker” which is set out under heading (3) “Scope” in that Policy. In the context of Trinity, examples of workers include: employees, former employees, consultants, contractors (including contractors engaging in pre-contractual negotiations), trainees, persons on work experience, interns, part-time, full-time and casual workers, agency workers, members of the Board including non-executive members, job candidates (involved in a recruitment process) and current or former volunteers. The worker must have acquired the information on relevant wrongdoings in a work-related context.

¹⁴ See the definition of “Relevant Wrongdoings” under heading (5) “Definitions” in the [Protected Disclosures \(Whistleblowing\) Policy](#).



7. Policy Owner

The Secretary to the College is the owner of this policy.

8. Responsibility and Implementation

The Secretary to the College is responsible for monitoring the implementation of this policy and will report annually to the Board and relevant Principal Committees on any allegations received and how these were dealt with.

9. Related Documents

9.1 Relevant Legislation

- [Criminal Justice \(Theft and Fraud Offences\) 2001](#)
- [Criminal Justice \(Money Laundering and Terrorist Financing\) Acts 2010-2021](#)
- [Criminal Justice \(Corruption Offences\) Act 2018](#)
- [Criminal Justice Act 2011](#)
- [Protected Disclosures Act 2014](#)
- [Protected Disclosures \(Amendment\) Act 2022](#)
- [Directive \(EU\) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union law.](#)
- [S.I. No. 298/2018](#)
- [S.I. No. 367 of 2020](#)
- [S.I. No. 524 of 2023](#)
- [S.I. No. 375 of 2023](#)
- [Companies Act 2014](#)

9.2 Codes of Governance/Conduct and Statutes

- [Code of Practice for the Governance of State Bodies 2016](#)
- [The 2010 Consolidated Statutes of Trinity College and of the University of Dublin](#)
- [Trinity's Code of Conduct for Members of the Board and of Principal Committees of Board](#)
- [Code of Conduct for Employees](#)
- [The Code of Practice for Student Disciplinary Investigations](#)
- Student Codes of Conduct (available locally from Schools)

9.3 Policies and Procedures

- [Protected Disclosures \(Whistleblowing\) Policy](#)
- [Conflict of Interest Policy](#)
- [Dignity and Respect Policy](#)
- [Records Management Policy](#)



- [Data Protection Policy](#)
- [Relevant Grievance Procedures](#)
- [Ethics Policy](#)
- [Good Research Practice Policy](#)
- [Academic Integrity Policy](#)
- [IT and Cyber Security Policy](#)
- [Hospitality and Entertainment Policy](#)
- [Staff Disciplinary Procedures.](#)

10. Document/version Control for New Policies

This policy will be reviewed by the Secretary to the College every three years or as required.

Approved by: Board

Date policy approved: 25 March 2026

Date of next review: 2028/29

Officer responsible for review: Secretary to the College

Document Control for Revised Policies

10.1 Date of initial approval: 2001

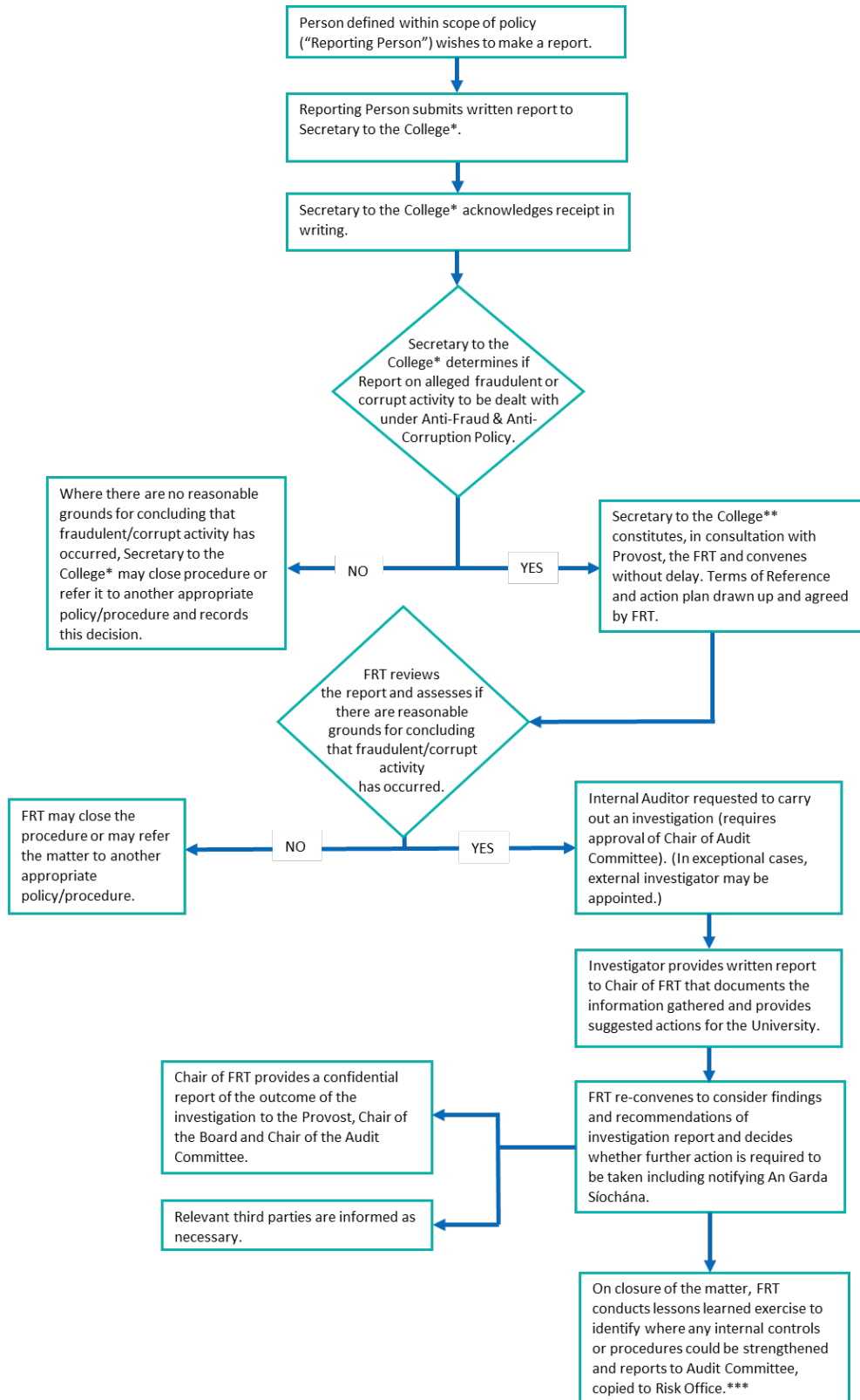
10.2 Date revised policy approved: 25 March 2026

10.3 Date policy effective from: 25 March 2026

10.4 Date of next review: Academic Year 2028/2029



APPENDIX 1: Flowchart Summarising Reporting Procedure for Suspected/Alleged Fraud or Corruption



*In certain limited circumstances, the Internal Auditor

**If any conflict with the Secretary to the College, Provost nominates alternative Chair of FRT, e.g. Chief Officer/Senior or Junior Dean

***The timeline for when any lessons learned exercise would be conducted may be delayed until any investigation by An Garda Síochána has concluded.



APPENDIX 2: Corruption Offences in the Criminal Justice (Corruption Offences) Act 2018

Offence	General terms
Active and passive corruption	Corruptly offering, giving, requesting, accepting or obtaining a gift, consideration or advantage as an inducement to, or reward for, doing an act in relation to one's office, employment, position or business
Active and passive trading in influence	Corruptly offering, giving, requesting, accepting or obtaining a gift, consideration or advantage to induce another person to exert an improper influence over an Irish or foreign official
Corruption in office	Commission of an act, or use of confidential information, by an Irish official in relation to his/her office, employment, position or business to corruptly obtain a gift, consideration or advantage
Giving of gifts to facilitate an offence	Giving a gift, consideration or advantage to a person knowing that it will be used to facilitate an offence under the Act
Creating or using a false document	Corruptly creating or using a document knowing or believing it to contain a false or misleading statement with the intention of inducing another person to do an act in relation to his/her office, employment, position or business to the prejudice of that other person
Intimidation	Threatening harm to a person with the intention of corruptly influencing that person or another person to do an act in relation to that person's office, employment, position or business