



Údarás Uchtála na hÉireann
Adoption Authority of Ireland

Anti-Fraud and Corruption Policy and Procedures

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Introduction

Purpose

This policy outlines the approach of the Adoption Authority of Ireland (the Authority) to preventing, detecting, and responding to fraud and corruption.

Principles

The Authority is committed to a zero-tolerance approach to fraud and corruption by employees, Board members, committee members, agents, contractors, consultants, suppliers or service users.

Culture and Governance

The Authority is committed to promoting a culture of integrity, honesty and transparency, supported by a robust governance framework. The Authority will safeguard public resources by ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk.

Scope

Applies to all Authority employees, Board members, volunteers, contractors, consultants and third parties acting on behalf of the Authority.

Definitions

Fraud: Any act of deception for personal or third-party gain resulting in loss or avoidance of obligation.

Corruption: Offering or accepting inducements to improperly influence actions.

Related Policies

- Protected Disclosures Policy;
- Code of Conduct for Employees;
- Disciplinary Policy;
- Financial Policies Manual;
- Corporate Procurement Plan.

Review

This policy will be reviewed every three years, or sooner if required. Amendments will be approved by the Audit and Risk Committee of the Authority.

Risk Appetite in Relation to Fraud

The Authority maintains a **zero-tolerance risk appetite** for fraud and corruption. Any identified fraud risk, regardless of likelihood or impact, will be addressed with appropriate controls and responses. The Authority prioritises prevention, early detection and decisive action to protect public resources and maintain public trust.

Roles and Responsibilities

All stakeholders of the Adoption Authority of Ireland have a role to play in ensuring a working environment free from fraud and corruption, as set out herein.

Senior Management Team

The Authority's Senior Management Team led by the CEO is responsible for taking all reasonable steps to prevent and detect fraud and corruption. The Senior Management Team should

- Foster an open environment where staff feel comfortable reporting concerns about suspected irregularities.
- Consider fraud risks in strategic and operational risk registers, identifying vulnerable areas and implementing controls.
- Ensure activities are conducted honestly and that assets are safeguarded.
- Ensure financial and operational information is accurate and reliable.
- Promote awareness of relevant policies and procedures among line managers.
- Support staff understanding of responsibilities through training, supervision and documented procedures.
- Maintain an effective control environment to manage risk and deter fraud.
- Respond promptly to recommendations from internal and external auditors.
- Take swift and appropriate action in response to reported or suspected fraud.

Line Managers and Supervisors

Line managers and supervisors are responsible for ensuring that policies, procedures and processes within their areas are followed. They hold primary responsibility for fraud prevention and detection and must

- Ensure their areas are risk-managed and operate within a control framework.
- Regularly review internal control procedures, especially when new schemes or changes occur.

- Provide staff with access to procedure manuals and checklists.
- Monitor compliance with procedures and assess their effectiveness.
- Promote secure access to IT systems and adherence to cybersecurity policies.
- Immediately report any suspicions or knowledge of fraud.

Employees

All employees of the Authority are governed by the Code of Standards and Behaviour and other relevant employment policies. Employees must

- Inform their line manager of any gifts or hospitality offered or received, in line with ethical guidelines.
- Declare any outside interests that may conflict with their duties.
- Comply with all internal policies, including those related to communications, data protection, ICT usage and procurement.
- Report concerns about the conduct of the Authority's affairs or misuse of assets.
- Report any suspicions or knowledge of fraud.
- Highlight weaknesses in control systems and suggest improvements.

Human Resources Unit

The HR Unit plays a key role in fraud prevention by

- Ensuring due diligence in recruitment practices.
- Conducting thorough appraisals during probationary periods.
- Issuing new employees with the Code of Standards and Behaviour and relevant policies, including this Anti-Fraud and Corruption Policy.

IT Unit

The IT Unit supports fraud prevention by maintaining policies and controls to protect against cyber and computer fraud. It ensures

- Security measures are in place to protect the availability, confidentiality and integrity of IT systems and data.
- All users adhere to the Authority's ICT Acceptable Usage Policy.

Finance Unit

The Finance Unit is responsible for developing and maintaining an effective financial control framework. It advises on financial management and risk controls, including

- Accounting systems
- Financial standards
- Corporate financial procedures.

Internal Audit Function

Where applicable, the Internal Audit function provides independent assurance on the adequacy of internal controls, including those for fraud prevention and detection. The Internal Audit function reports to the Audit and Risk Committee.

Audit and Risk Committee

The Audit and Risk Committee's role in anti-fraud and corruption includes

- Ensuring the Authority has an Anti-Fraud and Corruption Policy and that it is periodically reviewed.
- Verifying that the policy is communicated to all relevant parties.

Fraud Risk Management

Fraud risk is managed through a structured framework that includes maintaining up-to-date risk registers, applying layered internal controls (preventative, directive, detective and corrective) and conducting regular reviews. Each unit is responsible for identifying and mitigating risks relevant to their operations.

Reporting Arrangements

Reporting Channels

Suspected fraud can be reported to a Director, Senior Manager or designated officers such as the Head of ICT, HR, Finance or Compliance. If concerns cannot be raised through these channels, they should be directed to the CEO.

Escalation

Where a conflict of interest or concern about involvement exists, individuals should escalate the matter to an alternative senior officer or directly to the CEO. Where the concern relates to the CEO, it should be reported to the Chair of the Board. Where the concern relates to the Chair or another Board member, it should be referred to an appropriate unconflicted Board member.

Investigation Procedures

The Adoption Authority of Ireland is committed to ensuring that all reports of suspected fraud or corruption are investigated promptly, fairly and in accordance with the principles of natural justice.

Initial Assessment

Upon receiving a report, the **Senior Management Team led by the CEO** will review the information to determine whether an investigation is warranted.

Appointing an Investigator

Where an investigation is required, a qualified and impartial investigator – internal or external – will be appointed. The investigator will operate independently and report findings to the appropriate authority within the organisation.

Investigation Process

- All investigations will be conducted confidentially and fairly.
- Evidence will be gathered, including documentation and interviews with relevant parties.
- The principles of natural justice will be upheld, ensuring that individuals have the opportunity to respond to allegations.

Outcomes

The investigator will produce a written report outlining findings and recommendations. Possible outcomes include

- Disciplinary action in line with the Authority's Disciplinary Policy.
- Referral to **An Garda Síochána** if criminal activity is suspected.
- Implementation of corrective measures to strengthen internal controls.

Record Keeping

All investigation records will be securely stored in compliance with Data Protection laws and the Authority's Records Management policy.

Supporting Policies

Protected Disclosures

The Authority has adopted a Protected Disclosures Policy in line with the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022.

Where a report of suspected fraud or corruption constitutes, or may constitute, a Protected Disclosure, it will be handled in accordance with the Protected Disclosures Policy and applicable legislation. A designated person is appointed to receive and manage such disclosures confidentially and appropriately.

Procurement and Data Protection

The Authority adheres to public sector procurement guidelines and maintains data protection and information security policies to safeguard against cyber fraud and misuse of information systems.

Submitting a Concern

The person reporting a concern should provide comprehensive and factual information, including

- A clear description of the suspected activity
- Dates, times and sequence of events
- Any supporting documentation or evidence.

Response Actions

Fraud and corruption are serious offences that can have significant legal, financial and reputational consequences for the Adoption Authority of Ireland. The Authority is committed to responding decisively and fairly to any suspected or confirmed incidents.

Criminal Proceedings

Suspected criminal conduct may be referred to An Garda Síochána and may result in criminal proceedings against persons or entities as appropriate.

Referral to An Garda Síochána

Where an investigation indicates that a criminal act may have occurred – whether involving internal or external parties – the matter may be referred to An Garda Síochána for further investigation.

Disciplinary Action

Fraud committed by an employee will be treated as serious misconduct under the Authority's Disciplinary Policy and Procedure.

Investigation Process

All provisions relating to serious misconduct in the Authority's Disciplinary Policy will apply.

Fair Process

In all investigations, the right to natural justice will be upheld. Allegations will be handled impartially, and individuals will be given the opportunity to respond before any action is taken.

Principles and Appeals

The general principles of the Authority's Disciplinary Policy will guide the handling of allegations and any subsequent actions. The appeals process outlined in the policy will also apply.

Recovery of Loss

In cases where fraud or corruption has resulted in a financial or asset-related loss to the Adoption Authority of Ireland, appropriate recovery actions will be pursued. These may include

- Internal recovery efforts
- Engagement with legal advisors
- **Civil legal proceedings**, where necessary.

The objective is to ensure that any **monetary loss or misappropriated asset(s)** are returned to the Authority, or their value otherwise recovered in full or in part.

Communication of this Policy

Publication on Website

This policy will be made available on the Authority's website to communicate to the general public, third-party service providers, suppliers and other organisations with which the Authority engages, that the Adoption Authority of Ireland has a zero-tolerance approach to fraud.

Internal Circulation

This policy will be circulated to all staff and Board members and published on the Authority's internal systems.

Inclusion in Induction and Training

The policy will be provided as part of induction and general employee awareness activities. Employees will be required to acknowledge receipt of the policy.

Review and Updates

This policy will be kept under review and updated once every three years, or following any significant change, and as required.

Appendix 1

Reporting Flowchart

