****

**Waterford City & County Council**

**FRAUD AND CORRUPTION POLICY**

**Table of Contents**

**Section** **Page No**.

1. Introduction 3
2. Fraud and Corruption – Definitions 3
3. Policy Statement 4
4. Protected Disclosures 5
5. Ethical Framework for Local Government Service 5
6. Conflict of Interest 7
7. Data Protection & Information Security 7
8. Fraud and Corruption Prevention Plan 8
9. Roles and Responsibility 9
10. Fraud & Corruption Contingency Plan 13
11. Discovering and Reporting Fraud and Corruption 13
12. Investigating Fraud and Corruption 14
13. Disciplinary actions and appeal 17
14. Reporting Obligation 18
15. Communication of policy 18

**Appendix 1** Fraud & Corruption – examples

**Appendix 2** Relevant Legislation

**Appendix 3** List of ICT/Records Management & Data Protection policies

|  |  |  |
| --- | --- | --- |
| **Version** |  | **Comments** |
| 2.0 | Review for Version 1.0 (Sept 2015) |
| Approved by Management Team on the 8/2/21Approved by Audit Committee on the 12/2/21Approved by Corporate Policy Group on the 2/6/21 |

# 1. Introduction

Waterford City & County Council is committed to preserving the highest standards of honesty, transparency, probity and accountability, and recognises that employees and elected members play a key role in achieving these aims. Wrongdoing such as fraud and corruption or the covering up of these, can have a devastating effect on our professional reputations, working relationships and morale.

This policy sets out a process by which employees and elected members can report fraud or suspected fraud.

## 1.1 Purpose

The purpose of this policy is to set out the Council’s responsibilities (and of those working on behalf of the Council) in observing and upholding the Council’s position on fraud and corruption.

## 1.2 Scope

This policy applies to all Waterford City & County Council elected members and employees including consultants, contractors, former employees and other third parties with a relationship with the Council.

# 2. Definitions

**2.1 Fraud**

For the purpose of this policy, fraud is any dishonest act or omission that causes loss to the Council, avoidance of an obligation and results in a benefit or advantage (to the person acting or omitting to act or to a third person) and is deliberate or reckless in relation to the harm caused or advantage obtained. Examples of what fraud may involve can be found at ***Appendix 1***.

**2.2 Corruption**

Corruption is a specific type of fraud which involves two or more people where one party offers, gives, solicits or accepts any inducement, reward, advantage or benefit financial or otherwise which may influence the action of another. . There are three main areas of concern with regards to corruption namely, tendering and awarding of contracts, appointments of consultants, planning consents and licences. Examples of corruption may be found at ***Appendix 1.***

# 3. Policy Statement

The culture of Waterford City & County Council is founded on fundamental Public Service Values which include: accountability, integrity, efficiency, impartiality, honesty, loyalty, equity and delivering value. It is the policy of the Council to promote a culture of integrity and honesty and to safeguard the Council’s resources by ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk through the following:

* Operating an effective system of governance and internal control;
* Ensuring Risk Registers are developed and reviewed on a regular basis.
* Promoting the necessity and requirement for high standards of personal conduct through the employee and elected member’s code of conduct;
* Dissemination of and access to related policies, procedures and guidelines to elected members and employees of the Council;
* Ensuring the appropriate segregation of duties across the Council;
* Ensuring all appropriate processes have procedural manuals which are regularly updated to keep abreast of changes and improvements in work practices;
* Delegating approval authority across a range of personnel;
* Promoting a culture of transparency including the application of procedures in accordance with the ‘whistleblowing policy’ (Protected Disclosures Policy) for those reporting allegations of fraud;
* Ensuring that appropriate management resources and structures are in place across the Council in order to detect any incidence of fraud;
* Timely and appropriate management of any allegation of fraud.;
* Equal and fair treatment of all personnel who become the subject of a fraud allegation;
* Suspicions or allegations of potential fraud will be treated as confidential.

# 4. Protected Disclosures

Waterford City & County Council has an established Protected Disclosures Policy and Procedure in accordance with the Protected Disclosures Act 2014, which can be used by those wishing to report suspected incidents of fraud or corruption.

The Council has appointed the following person to receive protected disclosures in accordance with the Protected Disclosures Act, 2014:

Ms. Honor Dunphy, Administrative Officer, Corporate Services, Tel: 0761 10 2695 or email hdunphy@waterfordcouncil.ie

# 5. Corporate Procurement Plan

# The Corporate Procurement Plan was adopted by the Council in 2017. This document sets out the policy for procuring supplies, services and works across all directorates and departments of the organisation.

# 6. Ethical Framework for the Local Government Service

***Part 15 of the Local Government Act 2001*** sets out an Ethical Framework for the Local Government Service, specific to local authority members and employees.

This framework requires all elected members and relevant employees to prepare and furnish to the Ethics Registrar a declaration of interests by the last day of February each year. A public register is compiled from the completed declarations submitted. The Council’s Ethics Registrar is responsible for maintaining the Register and will write to members and relevant employees annually to update the Register.

The Council has appointed an Ethics Registrar who can be contacted at eregistrar@waterfordcouncil.ie or Tel: 0761 10 2020.

***Section 175 of the Local Government Act 2001*** states that

Each of the following interests is a declarable interest for the purposes of this Part:

( a) any profession, business or occupation in which the person concerned is engaged or employed, whether on his or her own behalf or otherwise, and which relates to dealing in or developing land during the appropriate period;

( b) any other remunerated trade, profession, employment, vocation, or other occupation of the person concerned held by that person during the appropriate period;

( c) any estate or interest the person concerned has (subject to section 167(3) ) in land including the case where the person concerned, or any nominee of his or her, is a member of a company or other body which has an estate or interest in land and without prejudice to the foregoing an interest in land shall be deemed to include *(see Appendix 2 for further detail)*

***Section 170 of the Local Government Act 2001*** states “An employee or member of a local authority or of a committee of a local authority shall not seek, exact or accept from any person, other than from the local authority concerned, any remuneration, fee, reward or other favour or anything done or not done by virtue of his or her employment or office, and code of conduct under section 169 may include guidance for the purpose of this subsection”.

***Section 159 of the Local Government Act 2001*** provides that an employee shall not engage in any gainful occupation, other than as an employee of the local authority, to such an extent as to impair the performance of his or her duties or in any occupation which might (a) conflict with the interests of the local authority or (b) be inconsistent with the discharge of his duties or her duties as a local authority employee. A record of outside employment form must be completed by employees who have outside employment, outside self employment and/or are a Director of a company for submission to Human Resources on an annual basis.

A non-exhaustive list of relevant legislation is included in *Appendix 2*

# 7. Conflict of Interest

Elected members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with the external provision of services, tendering, planning and land issues, etc. Elected members and staff are advised to familiarise themselves with the relevant Codes of Conduct and the provisions of the Criminal Justice (Corruption Offices) Act 2018 and must never seek to use their official position to improperly benefit themselves or others with whom they have personal, family or other ties. Similarly members and staff must not use or disclose confidential information acquired during their term of office or employment to their advantage or for the advantage of third parties.

**8. Data Protection and Information Security**

Waterford City & County Council has a suite of Data Protection, Records Management and IT Security policies, procedures and guidelines in place (**see Appendix 3** for a non-exhaustive list). These policies ensure data security and protect the Council against computer and cyber fraud.

**9. Fraud and Corruption Prevention Plan**

**9.1 Risk Assessment and Management**

Risk is the threat that an event, action or failure to act will adversely affect an organisation’s ability to achieve its objectives or successfully execute its strategies. Risk Management is the process by which risks are identified, evaluated and controlled.

The risks to be addressed as part of a risk management programme are wide ranging and include strategic, operational, financial and reputational risk. A risk strategy does not mean that sensible risks should not be taken but that they should be properly assessed and managed. In Waterford City & County Council a risk register is prepared as part of Management Team’s annual objectives and prepared also for each of the five Directorates. The register records the following information for each objective

* A description of the risk
* Any mitigating actions being taken or controls in place.
* An assessment of the likelihood of the risk happening.
* An assessment of the impact if the risk were to happen.
* Further actions considered necessary to manage the risk or its impact.
* The person responsible for taking the actions.

The risk register will be a primary tool for risk tracking, and will contain the overall system of risks, and the status of any risk mitigation actions.

The risk register when complete should be brought to the attention of all employees working in the Council in a clear and understandable manner taking into account their level of training, knowledge and experience.

The implementation of Waterford City and County Council’s Risk Management Policy will assist the Council in identifying risk, including the risk of fraud and corruption, assessing the likelihood and impact of the risk, deciding on mitigating actions or controls to be put in place, assigning responsibility for a risk and providing assurance that the chosen responses are effective. The development and review of risk registers, at both corporate and departmental level, supports the objectives of this Fraud and Corruption Policy.

# 10. Roles and Responsibility

**10.1 The Role of Elected Members**

As elected representatives, all members of the Council have a duty to the general public to protect the Council and public money from fraud and corruption. The Local Authority Code of Conduct for Councillors imposes a statutory duty on members to maintain proper standards of integrity, conduct and concern for the public interest.

**10.2 The Role of Chief Executive**

It is the responsibility of the Chief Executive and the Head of Finance to take reasonable measures to prevent and detect fraud and corruption.

The Certificate of the Chief Executive/Head of Finance on page four of the Annual Financial Statements (as signed by both parties) certifying that the financial statements are in agreement with the books of account and accounting requirements also states that *‘We have also taken reasonable steps for the provision and detection of fraud and other irregularities’*

In addition the Chief Executive will:

* Ensure there is pervasive awareness within the Authority of the procedures in relation to fraud and/or corruption
* Make it clear that there is a clear commitment to the prevention of fraud and/or corruption and that it will be dealt with seriously, if uncovered
* Guarantee that concerned employees, or members, will be supported and that reprisals will be vigorously defended against
* Maintain and regularly review the Corporate Risk register

**10.3 The Role of Directors of Services**

It is the responsibility of the Directors of Services to take such steps as are reasonably available to them to prevent and detect fraud and corruption. This includes:

* The communication and implementation of this policy in their work area. They are also responsible for ensuring that all employees are aware of the Council’s personnel policies and procedures.
* Management/Directors are expected to create an environment in which they may be easily approached by employees with any concerns relating to suspected irregularities.
* Taking steps to provide reasonable assurance that the activities of the organisation are conducted honestly and that its assets are safeguarded.
* Establishing arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occurs.
* Ensuring that to the best of their knowledge and belief, financial information whether used in the entity or for financial reporting is reliable.
* They are also responsible for the preparation of financial statements that give a true and fair view of the state of the affairs of the organisation and of its surplus/deficit for the financial year.

**10.4 The Role of Employees**

Each employee in their work is subject to the Council’s Code of Conduct for employees and other relevant policies. These are issued to all employees when they commence employment with the Council. Employees should make themselves aware of the Council’s personnel policies and procedures.

All relevant employees and elected members are required to complete a “declaration of interest” each year as per ***Part 15 Local Government Act 2001***.

***Section 170, Part 15 Local Government Act 2001*** prohibits an employee, member of the local authority or of a committee of a local authority from seeking, demanding or accepting from any person other than the local authority concerned, favours, rewards, remuneration or fees for any action or inaction by virtue of employment or office held.

***Section 159 of the Local Government Act 2001*** provides that an employee shall not engage in any gainful occupation, other than as an employee of the local authority, to such an extent as to impair the performance of his or her duties or in any occupation which might (a) conflict with the interests of the local authority or (b) be inconsistent with the discharge of his duties or her duties as a local authority employee. A record of outside employment form must be completed by employees who have outside employment, outside self employment and/or are a Director of a company for submission to Human Resources on an annual basis.

**Standard for Related Party Disclosure**

The objective of this procedure is to ensure that all employees are made aware of the requirement regarding disclosures necessary and to draw attention to the possibility of their involvement in the procurement process (from initiation, tender, award and issue of contract) may be affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties. Employees are requested to submit the Related Party Declaration form. (see Standard for Related Party Disclosure procedure for full details).

In addition, employees are responsible for ensuring that instructions given by management, especially relating to the safeguarding of assets are abided by.

## 10.5 The Role of Human Resources

A key preventative measure to deter fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity. Human Resource’s responsibilities are to:

* Ensure detailed appraisal of staff during probationary periods
* Issue new employees with a Code of Conduct document on appointment
* Have appropriate disciplinary procedures in place
* Put in place a staff mobility policy
* Support departments while allegations of fraud and corruption are being investigated.

**10.6 The Role of Internal Audit**

Internal audit plays an important preventative role in providing reasonable assurance that appropriate systems and procedures are in place to prevent and deter fraud and corruption. Representatives of Internal Audit are empowered to;

* Enter at all reasonable times any Council premises or land,
* Have access to all records, documentation and correspondence relating to any financial and/or other transactions as considered necessary.
* Have access to records belonging to third parties such as contractors if required for providing sufficient audit evidence in the course of an audit assignment.
* Require and receive such explanations as are regarded necessary relating to any matter under examination.
* Require any employee of the Council to account for cash, stock or any other Council property under his/her control or possession.

Internal audit liaises with management to provide recommendations for procedures to reduce risks and prevent losses to the organisation.

**10.7 The Role of Audit Committee**

The committee shall ensure that procedures are in place whereby employees may in confidence raise concerns about possible irregularities in financial reporting or financial matters (Protected Disclosures Act 2014). The Audit Committee is also governed by a Charter which sets out its roles and responsibilities.

# 11. FRAUD & CORRUPTION CONTINGENCY PLAN

**11.1 Discovering and Reporting Fraud and/or Corruption**

The objectives of this response plan are to provide a documented framework, to which employees and elected members in Waterford City & County Council can refer to, in the event that fraud and corruption is suspected or reported. It aims to ensure that in the event of fraud and corruption, timely and effective action is promptly and competently taken to:

* Prevent further losses.
* Identify fraudsters and those acting corruptly.
* Safeguard evidence for possible prosecution.
* Recover any losses possible.
* Minimise adverse publicity.
* Reduce any negative effect on the organisation.
* Learn lessons.

**11.2 What Employees should do if they suspect Fraud or Corruption?**

## Reporting Options

An employee should report any concerns or information regarding suspect fraudulent activity or behaviour by using one of the following reporting options:-

1. Report any case of suspected fraud to the Section Head/ Supervisor (who will subsequently report it to the appropriate Director Of Service);

**or**

1. Where (1) is not possible or appropriate, the employee should contact the Director of Service and/or the Senior Executive Officer, Human Resources, and/or the Internal Auditor.

**or**

1. Report any case of suspected wrongdoing in accordance with the Council’s policy on Protected Disclosures.
2. Make an anonymous report by telephone or in writing to the staff as referred to in 1-3 above.
3. Audit Committee chairperson who will refer the matter to the nominated staff member dealing with protected disclosures.

## 12. Investigating Fraud and Corruption

## 12.1 Investigation

All reports or suspicions of fraud, made in good faith, will be investigated thoroughly. It is imperative that as far as possible there is no communicationwith any person who may be implicated in the events which are under investigation. The Council is committed to supporting employees who raise legitimate and reasonable concerns, and all cases will be dealt with in the strictest confidence.

It is important to understand that in any investigation undertaken, the Council will exercise its duty of care to all employees, and a presumption of innocence will be maintained until the contrary is proven. In this regard, the civil and legal rights of employee and rights to natural justice will be respected by the Council.

The following ***protocol*** should be followed when allegations of fraud and corruption are reported.

1. Once suspicion of fraud or corruption has been reported using the Reporting Options (as outlined on page 13 of this policy), the information obtained must be reported immediately to the Chief Executive who will liaise with the Head of Finance, Director of Corporate Services & Human Resources and the relevant Director of Services.
2. No investigation of the suspected fraud should take place until the Chief Executive has been informed.
3. The Chief Executive may direct employees with the necessary expertise or the Internal Auditor to conduct a preliminary investigation and reach a view as to whether further action is required. An initial report of findings, conclusions and any recommendations will be prepared for the Chief Executive.
4. Each case will be considered individually in accordance with the extent of the allegation. The Chief Executive *(or designated official)* will decide whether the matter should be referred to An Garda Síochána or another authority if there is sufficient evidence that major fraud, corruption or criminal activity has occurred. In such an instance, all evidence collected at this point should be made available to An Garda Siochana.
5. In conducting the preliminary investigation the following aspects will be considered:
* Obtain an understanding of the nature of the event and the circumstances in which it occurred.
* Examine the likelihood of the occurrence of fraud or corruption.
* Evaluate the possible effect in terms of money and reputation as well as the possibility of effecting prior years’ financial statements.
* Identify the type of fraud or corruption in question.
* Identify the persons involved.
* Maintain utmost confidentiality.
* Take steps to minimise any immediate further losses if possible without alerting suspect(s).
* Secure any evidence.
1. When **further** investigation is required, an investigating committee and its Chair will be appointed for each case. The Chair will report on progress to the Chief Executive. This committee should consist of at a minimum, a Director of Service, Head of Finance and Senior Executive Officer Human Resources (*or designated officers*). All meetings of the committee should be treated as confidential and shall be fully documented.
2. Where particular expertise may be required to assist in an investigation, management may direct employees with the necessary expertise to assist with any investigation or alternatively source external help.
3. The committee will agree a remit; establish scope of investigation, timeframe and reporting deadlines.
4. Upon completion of its investigation, the investigation committee will submit a written report of its findings and its recommendations to the Chief Executive who in consultation with the committee will issue a decision on the matter and determine whether internal disciplinary procedures (in line with the council’s disciplinary policy) should be invoked and/or whether the Gardai should be notified. The Chair of the committee will communicate the decision to the person(s) accused of the fraud or related dishonesty activity.
5. Informing the complainant - Within a reasonable period of an allegation being raised, the Chief Executive or other designated official will write to the complainant (*where contact details have been provided)* to acknowledge their complaint, outlining how the matter is being addressed and giving an estimated time for a final response. Subject to legal constraints, the complainant will also receive information about the outcomes of any investigation.
6. Employees who are under investigation shall be entitled to have another employee or a Trade Union representative present during the course of any interview that is conducted in connection with the alleged fraud or related dishonest activity with a view to defending their case.
7. Employees should be made aware of the Council’s Employee Assistance programme (EAP). This programme provides a confidential counselling support and referral service for all staff with personal or work-related difficulties. This is a confidential service provided by trained and experienced counsellors who are professionally qualified and is available 24 hours a day/365 days a year. EAP free phone 1800 995 955 or email an enquiry to the specialist information service eap@vhics.ie
8. The Head of Finance will notify the council’s insurance brokers at an early stage to ensure that insurance matters are dealt with promptly and properly.
9. The designated media contact person, will be responsible for dealing with any enquiries from the press and other media.
10. If the enquiry is inconclusive, consideration should be given to what internal measures are required – commission further investigation, changes in procedures, disciplinary policy, transfer of employees, external reporting requirements etc.
11. On completion of the investigation, a review of the process should be undertaken together with improvements required to the approach adopted.
12. In cases where the fraud or corruption has resulted in monetary loss, recovery action up to and including legal proceedings will be taken to ensure that money is returned to the Council.

1. On completion of an investigation, a review of the process and possible improvements to the process will be considered. Findings of all investigations conducted regardless of the outcome must be reported to the Chief Executive or relevant Director of Services/Head of Finance within a reasonable timeframe.

# 13. Disciplinary Action and Appeals

Theft, fraud and corruption are very serious offences which may constitute gross misconduct against the organisation and the Council will take action against any individual found to have committed such offence(s). Depending on the circumstances of an individual case, the actions may include –

* Disciplinary action in line with the Council’s disciplinary policy and procedures – staff
* Disqualification from membership of the Local Authority (LG Act 2001 S. 13) – Elected members
* Referral to the Gardai for investigation and prosecution
* Legal action to recover any financial loss or damage suffered by the Council as a result of theft, fraud or corruption
* The Council’s policies on Grievance and/or Disciplinary will apply to any investigation of action taken. The appeals process set out in that policy will apply.

# 14. Reporting Obligation

Under Section 19 of the Criminal Justice 2011 Act it is an offence for a person who has information which he knows or believes might be of material assistance in preventing the commission by another person of a relevant offence or securing the apprehension, prosecution or conviction of any person for a relevant offence and the person fails without reasonable excuse to disclose the information to the Gardaí.A relevant offence includes but is not limited to the following;

* The offence of financial assistance;
* Offences relating to failure to keep proper books of account;
* Offences relating to recklessly making a statement to a company auditor that is misleading, false or deceptive;
* Offences relating to authorising the issue of a prospectus which contains untrue statements or omits to include information;
* Offences of ordinary theft, false accounting, destroying, defacing or concealing valuable securities and forgery;

Any individual, auditor or otherwise has a statutory duty to take the initiative to report to the appropriate authorities suspected money-laundering related to drug trafficking and/or terrorism. A failure to report in these circumstances is itself a criminal offence.

# 15. COMMUNICATION OF THIS POLICY

This policy will be circulated to all staff and elected members with awareness raised of the key aspects to support implementation.

To communicate the Council’s zero-tolerance approach on fraud and corruption to the general public but also to third party service providers, suppliers and other organisations with which the Council does business, the policy will be made available on the Council’s website.

This policy will be kept under review and up-dated in line with changes in legislation. The next full review of this policy is September 2024.

**Appendi****x 1**

**Examples of Fraud:**

* Payment of false invoices through collusion with external suppliers or creation of fictitious suppliers
* Misuse of Council’s corporate cards (Credit Card, Fuel Card, Low Value Purchase Card)
* Failure to record/account for monies received.
* False statement in grant applications.
* Dealing inappropriately with claims
* Collusion.
* Forgery.
* Misreporting of budgets to obtain funding (impacts on resource allocation)
* Override of controls so as to benefit self or another.
* Misrepresentations being made to an auditor.
* Falsification or alteration of accounting records or other documents.
* Misappropriation of assets or theft.
* Suppression or omission of the effects of transactions from records or documents.
* Recording of transactions without substance.
* Intentional misapplication of accounting policies.
* Wilful misrepresentations of transactions or the entity’s state of affairs.
* Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud.
* Taking annual or any other leave type without officially recording same on leave system.
* Falsification of Travel and Subsistence claims.
* Falsification of work attendance times on the CORE system
* Arranging for a colleague or any other person to clock in an employee as being present at work when in fact the employee is not.

**Note: This list is not exhaustive (and in no particular order)**

**EXAMPLES OF Corruption:**

* Accept or solicit a bribe.
* Collusion to steal or misuse Local Authority resources.
* Improper or unauthorised use of funds and/or assets.
* A miscarriage of justice.
* Leaking of confidential information which may directly or indirectly influence the action of any person
* Office holder or government employee acts in an official capacity for his or her own personal gain
* Disposal of assets
* Grant of planning permission
* Administration of all types of contracts and consultancies
* Goods/Services procurement
* Staff appointments/staff promotions

**Note: This list is not exhaustive.**

**Appendix 2 RELEVANT LEGISLATION**

[[1]](#footnote-1)**Local Government Act 2001 - Ethics Framework Part 15**

***Section 170 states*** that “an employee or member of a local authority shall not seek, exact or accept from any person, other than from the local authority concerned, any remuneration, fee, reward or other favour or anything done or not done by virtue of his or her employment or office".

***Section 171 requires*** all relevant employees or members of a local authority to complete an annual written declaration in the form prescribed by regulations made by the Minister, signed and dated by him/her and containing:

* particulars of his/her declarable interests; and
* an undertaking by him/her to have regard to and be guided by the relevant code of conduct in the exercise of his/her functions.

***Section 175 of the Local Government Act 2001*** states that

Each of the following interests is a declarable interest for the purposes of this Part:

( a) any profession, business or occupation in which the person concerned is engaged or employed, whether on his or her own behalf or otherwise, and which relates to dealing in or developing land during the appropriate period;

( b) any other remunerated trade, profession, employment, vocation, or other occupation of the person concerned held by that person during the appropriate period;

( c) any estate or interest the person concerned has (subject to section 167(3) ) in land including the case where the person concerned, or any nominee of his or her, is a member of a company or other body which has an estate or interest in land and without prejudice to the foregoing an interest in land shall be deemed to include (see Appendix for full details)

(i) the interest of the person in any contract entered into by him or her for the purchase or sale of land, whether or not a deposit or part payment has been made under the contract, and

(ii) the interest of the person in—

(I) any option held by him or her to purchase or sell land, whether or not any consideration has been paid for it, or

(II) land in respect of which such an option has been exercised by the person but which has not yet been conveyed to the person;

( d) any business of dealing in or developing land carried on during the appropriate period by a company or other body of which the person concerned, or any nominee of the person, is a member;

( e) a holding by the person concerned of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking (which does not relate to land or any business of dealing in or developing land) if the aggregate value of the holding exceeded £10,000 at any time during the appropriate period but holding does not include money in a current, deposit or other similar account with a financial institution;

( f) a directorship or shadow directorship of any company held by the person concerned at any time during the appropriate period, and in this paragraph “shadow directorship” means the position held by a person who is a shadow director for the purposes of the Companies Acts, 1963 to 1999;

( g) a gift, including foreign travel facilities, given to the person concerned during the appropriate period, but excluding—

(i) a gift given to the person by a F234 [ relative or friend of the person or of his or her spouse or civil partner within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 or of a child of the person or his or her spouse for purely personal reasons only ],

(ii) a gift given to the person, or gifts given to the person by the same person, during the appropriate period, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed £500 at any time during the appropriate period;

( h) property supplied or lent or a service supplied to the person concerned, once or more than once by the same person during the appropriate period, for a consideration or considerations or at a price or prices less than the commercial consideration or considerations or the commercial price or prices by more than £500 or which in the aggregate exceeded £500, other than property supplied or lent or a service supplied to the person concerned by a relative or friend of the person or of his or her spouse where such supply or loan was in the nature of a gift to the person and for personal reasons only;

( i) property supplied or lent or a service supplied to the person concerned, once or more than once by the same person during the appropriate period, free of charge if the commercial consideration or considerations or the commercial price or prices was or were more than £500, or which in the aggregate exceeded £500, other than property supplied or lent or a service supplied to the person concerned by a relative or friend of the person or of his or her spouse where such supply or loan was in the nature of a gift to the person and for personal reasons only;

( j) any contract to which the person concerned was a party or was in any other way, directly or indirectly, interested for the supply of goods or services to a local authority during the appropriate period if the value of the goods or services supplied during that period exceeded £5,000 or, in case other goods or services were supplied under such a contract to a local authority during that period, if the aggregate of their value exceeded £5,000;

( k) a remunerated position held by the person concerned as a political or public affairs lobbyist, consultant or adviser during the appropriate period;

( l) any other additional interest which may be prescribed by regulations made by the Minister;

( m) any other additional interest which is not specified in paragraphs (a) to (k) or in regulations made by the Minister under paragraph (l) which the person concerned wishes to volunteer.

**Code of Conduct for Members July 2019**

[[2]](#footnote-2)The Code sets out principles and standards of conduct and integrity for councillors, to inform the public of the conduct it is entitled to expect and uphold public confidence in local government.

**[[3]](#footnote-3)Code of Conduct for Employees January 2007**

Introduced in accordance with the Local Government Act 2001, the Code sets out principles and standards of conduct and integrity for local authority employees, to inform the public of the conduct it is entitled to expect and to uphold public confidence in local government..

**[[4]](#footnote-4)Criminal Justice Act 2011**

Section 19 states that a person shall be guilty of an offence if he or she has

information which he or she knows or believes might be of material assistance in –

a. preventing the commission by any other person of a relevant offence, or

b. securing the apprehension, prosecution or conviction of any other person

for a relevant offence, and fails without reasonable excuse to disclose that information as soon as it is practicable to do so to a member of the Garda Síochána.

See schedule 1, of the Criminal Justice Act 2011 for a list of Relevant Offences.

**[[5]](#footnote-5)Protected Disclosures Act 2014**

An Act to make provision for and in connection with the protection of persons from the taking of action against them in respect of the making of certain disclosures in the public interest and for connected purposes. Section 21 requires every public body to establish and maintain procedures for the making of protected disclosures by workers who are or were employed by the public body and for dealing with such disclosures.

**[[6]](#footnote-6)Criminal Justice (Corruption Offences) Act 2018**

The Criminal Justice (Corruption Offences) Act 2018 amends and consolidates the law relating to the prevention of corruption, including in respect of public officials. The Act gives effect to six recommendations of the Mahon Tribunal and also to a number of European and International instruments relating to corruption offences.

One of the key aspects of the 2018 Act is a new corporate liability offence whereby a body corporate may be found guilty if anyone acting on behalf of that body, including employees, commits a corruption offence. A body corporate convicted under the Act could face a potential unlimited fine.

Some key provisions of the Act include:

* Offences under the act involve directly and indirectly, corruptly giving or receiving “a gift, consideration or advantage” as an inducement or reward for doing an act in relation to office, employment or business or trading in influence;
* Specific provision is made in relation to Irish officials (including an officer, director, employee or a member of an Irish public body, including a member of a Local Authority) regarding acts in office and use of public information;
* Creating or using a false or misleading document for an improper use is an offence. A ‘Document’ is broadly defined in the Act to include data held electronically on devices;
* Presumptions reversing the onus of proof in cases relating to tenders, contracts, grants, loans and licences, land transactions, planning and prosecution of offences and in respect of real and personal property not recorded in statements under the Ethics in Public Office Act 1995;
* Penalties imposed on Irish officials may include loss of office and may impose a bar on some officials holding a position for up to 10 years; Act is available here:

<http://www.irishstatutebook.ie/eli/2018/act/9/enacted/en/html>

**Appendix 3 – List of ICT and relevant policies**

**ICT (**policy framework is currently being developed) – policies will be updated accordingly as and when adopted for use by WCCC**.** The framework being developed includes the following policies/procedures:

* Web and Social Media Policy
* IT Security Policy

|  |
| --- |
| * Acceptable Usage Policy and Procedure
 |
| * Change Management Policy
 |
| * Clean Screen and Desk Policy
 |
| * Community WiFi Policy
 |
| * Corporate WiFi Policy
 |
| * Cyber Security Awareness Training Policy
 |
| * Foreign Travel Policy
 |
| * ICT Services Third Party Management Policy
 |
| * Information Security Policy
 |
| * Secure Disposal of Static and Electronic Media Policy
 |
| * Third Party Network Agreement
 |

**IT/DATA Policies**

* Data Management Policy
* Externally Hosted Personal Data Policy
* Personal Data Security Breach Management Process
* Data Classification Procedure

**Data Protection Policy**

The Data Protection Policy can be found at this link <https://www.waterfordcouncil.ie/media/corporate/policies/WCCC-Data%20Protection%20Policy.pdf>

**Records Management Policy**

The Records Management Policy can be found at this link

<https://www.waterfordcouncil.ie/departments/culture-heritage/archives/records-management.htm>

1. Local Government Act, 2001 – Irish Statue Book [↑](#footnote-ref-1)
2. Code of Conduct for Councillors – July 2019 [↑](#footnote-ref-2)
3. Code of Conduct for Employees January 2007 – [www.housing.gov.ie](http://www.housing.gov.ie) [↑](#footnote-ref-3)
4. Criminal Justice Act 2011 – Section 19 – Irish Statue Book [↑](#footnote-ref-4)
5. Protected Disclosures Act 2014 – Irish Statue Book [↑](#footnote-ref-5)
6. Dept of Justice and Equality – [www.justice.ie](http://www.justice.ie) [↑](#footnote-ref-6)