

Community Relations Council



Northern Ireland Community Relations Council

Fraud Prevention Policy and Fraud Response Plan

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**CRC FRAUD PREVENTATION POLICY
AND PROCEDURES**

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THE COMMUNITY RELATIONS COUNCIL

FRAUD PREVENTION POLICY

1. INTRODUCTION

- 1.1 There is a continuing need to raise staff awareness of their responsibility to safeguard public resources against the risk of fraud. This paper sets out the Community Relations Council's Fraud Prevention Policy and Fraud Response Plan.
- 1.2 Fraud is not a victimless crime. We are entrusted with taxpayers' money and must look after it in the same way as we do our own. So we must all be aware of:
 1. what constitutes fraud;
 2. the potential for fraud;
 3. steps to prevent fraud in the first instance; and
 4. What to do in the event that fraud has occurred or we suspect it may have occurred.
- 1.3 The Community Relations Council takes a zero tolerance approach to fraud, reporting instances of fraud to the police as necessary, and taking all appropriate steps to recover monies lost as a result of fraud perpetrated against the Community Relations Council.
- 1.4 All cases of suspected or actual fraud should be reported immediately to line management/Head of Branch.
- 1.5 If staff become aware of wrong doing, there may be circumstances where they are afraid to voice their concern. The Public Interest Disclosure (Northern Ireland) Order 1998 protects individuals from workplace retributions for raising a genuine concern whether a risk to the public purse or other wrongdoing. The Community Relations Council has a Whistle blowing Policy to assure you that it is safe to speak up if you are concerned about something. Additionally a confidential 24/7 Fraud Hotline number 0808 100 2716 is available. This Hotline is run by the Community Relations Council's fraud investigation service provider – the Central Investigation Service, within the Community Relations Council of Agriculture and Rural Development.
- 1.6 Please ensure that you familiarise yourself with your fraud prevention responsibilities and the steps you must take in the event that fraud has occurred or is suspected. IF IN DOUBT, ASK FOR ADVICE

- 1.7 The Community Relations Council's Fraud Prevention Policy, sets out the actions we must take to help prevent fraud. It details responsibilities for the prevention of fraud whereas the procedures to be followed in the event of a fraud being detected or suspected are set out in the Fraud Response Plan. Both documents relate to fraud and loss within the Community Relations Council and its sponsored bodies (tailored as appropriate within each Body to reflect its individual organisational structures and reporting lines) and applies to all monies for which the Community Relations Council is accountable, including Community Relations Council expenditure through the Special EU Programmes Body and the NI Executive's central funds.
- 1.8 The Community Relations Council requires all staff, at all times, to act honestly and with integrity, and to safeguard the public resources for which they are responsible. Fraud is an ever-present threat to these resources and must be a concern to all members of staff. The Community Relations Council takes a zero tolerance approach to fraud and will not tolerate any level of fraud or corruption. Consequently, Community Relations Council policy is to thoroughly investigate all suspected frauds and allegations (anonymous or otherwise) and where appropriate, refer to the police at the earliest juncture, seeking recovery of all losses, if necessary through court action. The Community Relations Council is also committed to ensuring that opportunities for fraud and corruption are reduced to the lowest possible level.

2. LEGISLATION

- 2.1 The effect of the 2007 Fraud Act was to criminalise the fraudster activities rather than look at the consequences of the fraudster's activities. Therefore fraud can be considered to have occurred or been attempted even if no loss has occurred i.e. the fraudster was unsuccessful but had the means to do so.

- 2.2 Fraud is not a victimless crime and the term is generally used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.
- 2.2 Computer fraud is where information technology (IT) equipment has been used to manipulate computer programs or data dishonestly (for example by altering or substituting records, destroying or suppressing records, duplicating or creating spurious records), or where the existence of an IT system was a material factor in the perpetration of fraud (i.e. where the fraud was unlikely to have occurred had there been no IT system). Theft or fraudulent use of computer facilities, computer programs and the Internet is included in this definition. The suspicion that any of these acts have taken place should be regarded as potentially fraudulent.
- 2.3 The Fraud Act 2006 came into effect on 15th January 2007. The Act states that a person is guilty of fraud if he is in breach of any of the following:
- **fraud by false representation**, i.e. if he dishonestly makes a false representation and intends by making the representation to make a gain for himself or another, or to cause loss to another or expose another to risk of loss;
 - **fraud by failing to disclose information**, i.e. if he dishonestly fails to disclose to another person information which he is under a legal duty to disclose and intends, by means of abuse of that position, to make a gain for himself or another, or to cause loss to another or expose another to risk of loss; and
 - **fraud by abuse of position**, i.e. if he occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person, and he dishonestly abuses that position, and intends, by means of the abuse of that position, to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss.
- 2.4 The Bribery Act 2010 which came into effect on 1st July 2011 modernises the law on bribery and seeks to provide a revised framework of offences to combat bribery in the

public and private sectors. It abolished the offence of bribery at common law and the statutory offences in the 1889 and 1906 Acts but defines four new criminal offences:

- offering or paying a bribe;
- requesting or receiving a bribe;
- bribing a foreign public official; and
- failure of a commercial organisation to prevent bribery by persons associated with them

2.5 Guidance on the applicability of the Act and procedures which an organisation can put in place to prevent bribery can be found in DAO (DFP) 09/11 Bribery Act 2010 (see Community Relations Council of Finance (DoF) Accountability and Financial Management Division website: <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/daodfp0911-2.pdf>)

3. CRC's RESPONSIBILITIES

3.1 The Community Relations Council's responsibilities are set out in this document with further details in Annex 4.7 of "Managing Public Money Northern Ireland" (MPMNI). Managers and staff should also familiarise themselves with FD (DFP) 09/15 which contains a publication entitled 'Managing Fraud Risk in a Changing Environment: A Good Practice Guide', http://www.niauditoffice.gov.uk/fraud_good_practice_guide.pdf. The Accountability and Financial Management Division website also contains links to the National Audit Office and HM Treasury 'Good Practice Guide on Tackling External Fraud' https://www.nao.org.uk/wp-content/uploads/2013/02/Tackling_External_Fraud.pdf
This guidance will be supplemented by appropriate education and training.

3.2 Officials should also be vigilant to the possibilities of Money Laundering (see The Money Laundering Regulations 2007 and the Proceeds of Crime Act 2002).

3.3 The Accounting Officer is responsible for establishing and maintaining a sound system of internal control that supports the achievement of Community Relations Council policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks faced by a Community Relations Council. The system of internal control is based on an on-going process designed to

identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

- 3.4 The Accounting Officer's responsibilities for managing the risk of fraud include:
- (a) developing a fraud risk profile and undertaking a regular review of the fraud risks associated with each of the key organisational objectives in order to keep the profile current;
 - (b) establishing an effective fraud prevention policy and fraud response plan, commensurate to the level of fraud risk identified in the fraud risk profile;
 - (c) designing an effective control environment to prevent fraud commensurate with the fraud risk profile;
 - (d) establishing appropriate mechanisms for:
 - reporting fraud risk issues;
 - reporting significant incidents of fraud;
 - staff to report all instances of suspected or actual fraud to line management;
 - reporting externally to AFMD and the Comptroller and Auditor General, Northern Ireland Audit Office, in accordance with MPMNI Annex 4.7 ; and
 - coordinating assurances about the effectiveness of the fraud prevention policy and fraud response plan to support the Governance Statement;
 - (e) liaising with the Community Relations Council Audit and Risk Assurance Committee, and ensuring that the committee is kept informed of developments during an investigation;
 - (f) making sure that all staff are aware of the organisation's fraud prevention policy and know what their responsibilities are in relation to combating fraud, and ensuring that the organisation's Fraud Response Plan is up to date and any changes communicated throughout the organisation;
 - (g) ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in future;

- (h) If appropriate, circulating lessons-learned documents throughout the organisation after a fraud has been identified and investigated;
- (i) operating appropriate pre-employment screening measures;
- (j) ensuring that anti-fraud awareness training is provided as appropriate and if necessary, more specific fraud prevention training and development opportunities are available to relevant staff.
- (k) ensuring that vigorous and prompt investigations are carried out if fraud occurs, is attempted or is suspected
- (l) ensuring, where appropriate, legal and/or disciplinary action against perpetrators of fraud;
- (m) ensuring, where appropriate, disciplinary action against supervisors where supervisory failures have contributed to the commission of fraud;
- (n) ensuring, where appropriate, disciplinary action against staff who fail to report fraud; and
- (o) taking appropriate action to recover assets and losses.

4. LINE MANAGERS' RESPONSIBILITIES

4.1 Line managers are responsible for ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively. **Responsibility for the prevention and detection of fraud, therefore, rests primarily with managers.**

4.2 A major element of good corporate governance is a sound assessment of the organisation's business risks. Managers need to ensure that:

- (a) fraud risks have been identified within Risk and Control Frameworks encompassing all operations for which they are responsible;
- (b) each risk has been assessed for likelihood and potential impact;
- (c) adequate and effective controls have been identified for each risk;
- (d) controls are being complied with, through regular review and testing of control systems;
- (e) risks are reassessed as a result of the introduction of new systems or amendments to existing systems;

- (f) where a fraud has occurred, or has been attempted, controls are reviewed and new controls implemented, as necessary, to reduce the risk of frauds recurring; and
- (g) fraud occurrences are quantified on an annual basis and Risk Registers/ Risk and Control Frameworks updated to reflect the quantum of fraud within the Business Area. Where appropriate, strategies should be devised to combat recurrence of fraud and targets set to reduce the level of fraud.

4.3 In terms of establishing and maintaining effective controls, it is generally desirable that:

- (a) there is a regular rotation of staff, particularly in key posts;
- (b) wherever possible, there is a separation of duties so that control of a key function is not vested in one individual;
- (c) backlogs are not allowed to accumulate; and
- (d) in designing any new system, consideration is given to building in safeguards to prevent and/or detect internal and external fraud.

4.4 As a general rule, deterring and preventing fraud is better than detecting and investigating. Fraud prevention is the ultimate aim, anti-fraud measures should be considered and incorporated in every system and programme at the design stage, for example the design of application forms, the statement of accountability in respect of the content of completed forms, the assessment process, the contract development stage and through regular monitoring of expenditure etc. Internal Audit is available to offer advice to managers on risk and control issues in respect of existing and developing systems/programmes.

5. STAFF RESPONSIBILITIES

5.1 The NICS Code of Ethics (see NICS Staff Handbook – HRConnect portal) sets out the duties and responsibilities of civil servants and states that “Civil servants should make sure public money and other resources are used properly and efficiently and only for the authorised public purposes for which they are provided”. Every member

of staff has a duty to ensure that public funds are safeguarded and therefore, is responsible for:

- (a) acting with propriety in the use of official resources and the handling and use of public funds in all instances. This includes cash and/or payment systems, receipts and dealing with suppliers;
- (b) conducting themselves in accordance with the seven principles of public life detailed in the first report of the Nolan Committee 'Standards in Public Life', ie selflessness, integrity, objectivity, accountability, openness, honesty and leadership; and
- (c) being vigilant to the possibility that unusual events or transactions could be indicators of fraud and alerting their line manager where they believe the opportunity for fraud exists. [Appendix I](#) provides examples of Fraud Indicators. In addition, Common Methods and Types of Fraud are included in [Appendix II](#), with Examples of Good Management Practices Which May Assist in Combating Fraud detailed in [Appendix III](#);

5.2 In addition, it is the **responsibility** of every member of staff to report details immediately to their line manager or Internal Audit and the Community Relations Council Establishment Officer (DEO) if they suspect that a fraud has been attempted or committed, or see any suspicious acts or events. The Public Interest Disclosure (NI) Order 1998 – see CSC 03/03 Guidance on Public Interest Disclosure ('whistle blowing') – protects the rights of staff who report wrongdoing (the CSC can be found on the DFP Database, CSG, CSCs). As detailed in paragraph 9 of the Circular, if you are in any doubt, you should speak to a senior officer, or your DEO. Additionally, members of the Audit and Risk Assurance Committee, the Director of Finance Division, the Head of Internal Audit, the Fraud Oversight Manager and the Northern Ireland Audit Office may be contacted. Your conversation will be treated in absolute confidence. Contact details are provided in [Appendix V](#).

5.3 Advice is also available through the independent charity Public Concern at Work on **020 7404 6609**. Their lawyers can give free confidential advice at any stage regarding a concern about serious malpractice at work. An employee can, of course, also seek advice from a lawyer of their own choice, at their own expense. Additionally,

a Hotline facility is available on **0808 100 2716**. This Hotline is run by the Community Relations Council's fraud investigation service provider – the Central Investigation Service, within the Community Relations Council of Agriculture and Rural Development. The Hotline operates 24/7 and all information received is treated in the strictest confidence.

- 5.4 Section 5 of the Criminal Law Act (Northern Ireland) 1967 (Withholding Information) also places the onus on individuals to report/pass evidence to the Police. The involvement of the Police Service of Northern Ireland (PSNI) is dealt with in the **Fraud Response Plan**.
- 5.5 Staff must also assist any investigations by making available all relevant information and by co-operating in interviews and if appropriate by providing a witness statement. Any information provided by staff will be treated confidentially.
- 5.6 As stewards of public funds, civil servants must have, and be seen to have, high standards of personal integrity. Staff including temporary staff and contractors should not accept gifts, hospitality or benefits of any kind from a third party, which might be seen to compromise their integrity. The Community Relations Council has specific guidance on **The Provision and Acceptance of Gifts and Hospitality**, and this guidance also applies to gifts or hospitality offered to spouses, partners, or other associates of an official if it could be perceived that the gift or hospitality is in fact for the benefit of the official. The Community Relations Council's guidelines setting out the fundamental principles on the acceptance of gifts, and hospitality and rewards can be found in Company Folder or is available from the Directorate of Finance, Administration of Personnel.
- 5.7 It is also essential that staff understand and adhere to laid down systems and procedures including those of a personnel/management nature such as submission of expenses claims and records of absence, flexi and annual leave.

6. INTERNAL AUDIT RESPONSIBILITIES

- 6.1 Internal Audit is responsible for the provision of an independent and objective opinion to the Accounting Officer on risk management, control and governance. The adequacy of arrangements for managing the risk of fraud and ensuring the Community Relations Council promotes an anti-fraud culture is a fundamental element in arriving at an overall opinion.
- 6.2 Internal Audit has no responsibility for the prevention or detection of fraud. However, internal auditors are alert in all their work to risks and exposures that could allow fraud. Individual audit assignments, therefore, are planned and prioritised to assist in deterring and preventing fraud by examining and evaluating the effectiveness of control commensurate with the extent of the potential exposure/risk. Risk and Control Frameworks are also reviewed as a constituent part of each audit assignment to ensure that management have reviewed their risk exposures and, where appropriate, identified the possibility of fraud as a business risk.
- 6.3 Internal Audit is available to offer advice and assistance on risk management/internal control issues, as well as advice on assistance in relation to cases of fraud or suspected fraud. All cases of suspected or actual fraud should be reported immediately to Internal Audit, as well as to the Community Relations Council CEO.

7. COMMUNITY RELATIONS COUNCIL AUDIT AND RISK ASSURANCE COMMITTEE RESPONSIBILITIES

- 7.1 The Community Relations Council Audit and Risk Assurance Committee will be responsible for advising the Accounting Officer and the Community Relations Council Board on:
- (a) management's assessment of the organisation's risk from fraud and the appropriateness of their response to it; and
 - (b) the Community Relations Council's fraud prevention policies and arrangements, whistle blowing procedures and arrangements for investigations.

8. FRAUD INVESTIGATION

- 8.1 Line managers should be alert to the possibility that unusual events or transactions can be symptoms of fraud or attempted fraud. Fraud may also be highlighted as a result of specific management checks or be brought to management's attention by a third party.
- 8.2 It is Community Relations Council policy that there will be consistent handling of all suspected fraud cases without regard to position held or length of service, and investigators should have free access to all staff, records and premises in order to carry out investigations.
- 8.3 Regardless of its source when suspicion is aroused, prompt action is essential. It is for the appropriate line management to undertake an initial examination to ascertain the facts (normally the Head of Branch) and to confirm or repudiate the suspicions, which have arisen so that, if necessary, further investigation may be instigated. However, please refer to paragraphs 4, 7 and 8 of the Fraud Response Plan for guidance on the appropriate management of the investigation.
- 8.4 In cases where there is the suspicion of staff being involved, the CEO must contact Internal Audit before undertaking an initial investigation. Internal Audit will be able to provide advice on the conduct of the investigation.
- 8.5 If the initial examination confirms the suspicion that a fraud has been perpetrated or attempted, management should follow the procedures provided in the CRC Fraud Response Plan (attached), which forms part of the Community Relations Council's fraud prevention policy.
- 8.6 The following best practice guidance should be applied during an investigation :
- all aspects of the suspected officer's work should be investigated, not just the area where the fraud was discovered;
 - the investigation will obviously cover the period the officer was responsible for the processes under investigation but consideration should also be given to investigating earlier periods of employment;
 - potential evidence, including computer files and records of amendments relevant to the case, should be retained securely (in compliance with PACE

requirements) and not disposed of under the normal routine procedures for disposal;

- control weaknesses discovered in procedures during the investigation should be strengthened immediately; and
- the extent, if any, of supervisory failures should be examined.

9. REPORTING ARRANGEMENTS

9.1 The reporting arrangements to be followed if, after initial investigation, the Head of Branch or more senior line manager is reasonably satisfied that a fraud has occurred are set out in the Fraud Response Plan, which is attached to this document. Guidance on best practice for reporting suspicions of fraud and irregularity is attached in Appendix IV.

10. NATIONAL FRAUD INITIATIVE

10.1 The National Fraud Initiative (NFI) is an effective data matching exercise. It compares information held by different organisations and within different parts of an organisation to identify potentially fraudulent claims and overpayments. The Comptroller and Auditor General for Northern Ireland can undertake data matching exercises, requesting a data from a range of public bodies, for the purposes of assisting in the prevention and detection of fraud.

10.2 The Community Relations Council has participated in NFI exercises providing trade creditor and payroll data sets and will continue to do so, seeing this as a key strand in its fraud prevention policy.

11. FRAUD RISK ASSESSMENTS

11.1 A major element of good corporate governance is a sound assessment of the organisation's business risks. The key to managing the risk of fraud is the same, in principle, as managing any other business risk and should be approached systematically at both the organisational and operational level. The assessment of risk should be part of a continuous cycle rather than a one-off event: as systems and

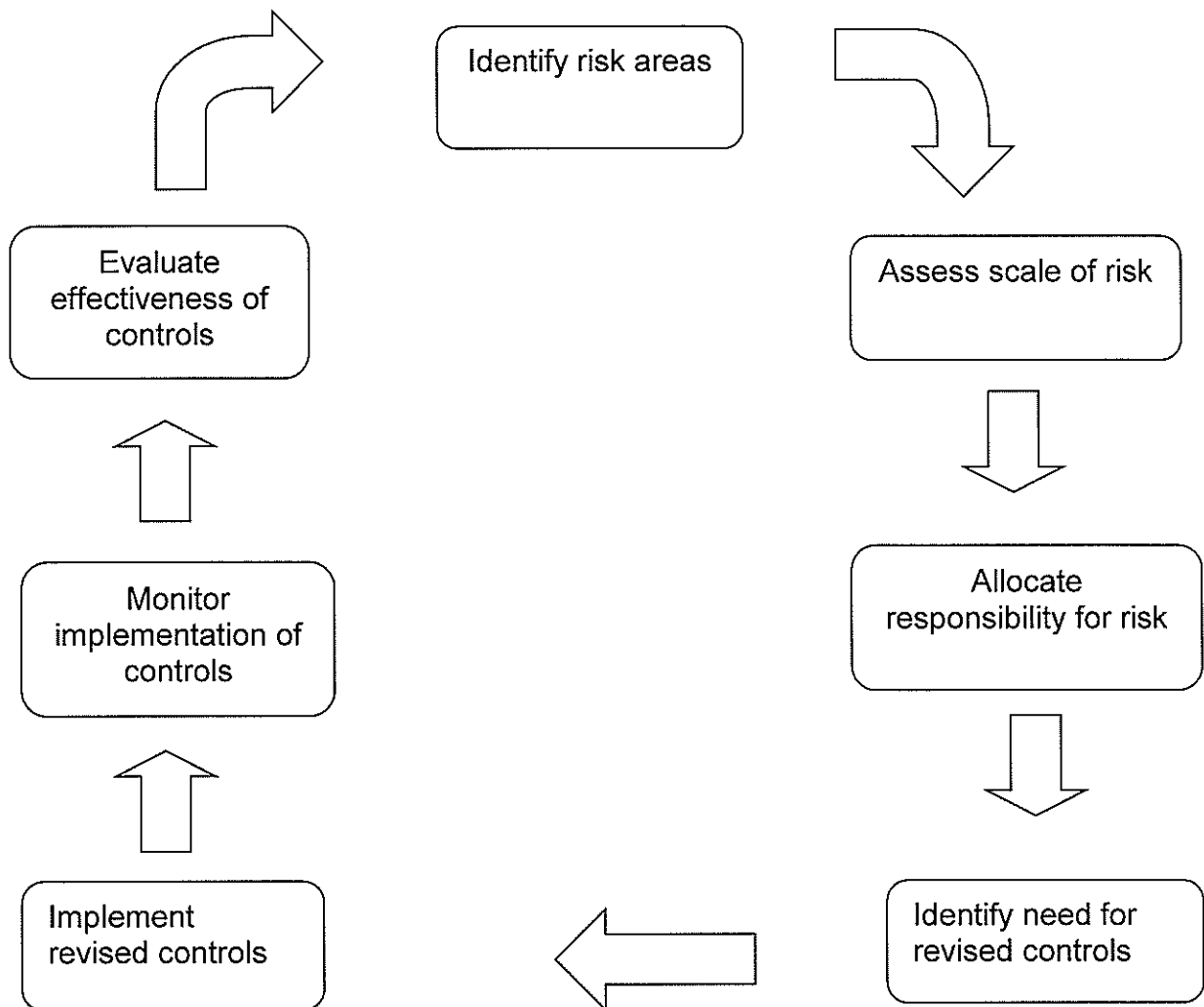
the environment change, so do the risks to which Community Relations Councils will be exposed.

Examples might be:

- i. Fraudulent grant claims;
- ii. Payment made on false documentation;
- iii. Theft of assets;
- iv. Misappropriation of cash;
- v. False accounting;
- vi. Contract fraud;
- vii. Procurement fraud;
- viii. Collusion;
- ix. Computer fraud;
- x. Fraudulent encashment of payable instruments;
- xi. Travel and subsistence fraud;
- xii. False claims for hours worked

11.2 **Figure 1** overleaf sets out the key stages of a risk management cycle to help deal with fraud. Internal Audit is available to offer advice and assistance on risk management/internal control issues.

Figure 1: Risk Assessment Cycle



12. DISCIPLINARY ACTION

- 12.1 After full investigation the Community Relations Council will take legal and/or disciplinary action in all cases where it is considered appropriate. Any member of staff found guilty of a criminal act will be considered to have committed a serious disciplinary offence and is likely to be dismissed from the Community Relations Council on the grounds of gross misconduct.
- 12.2 Where supervisory negligence is found to be a contributory factor, disciplinary action may also be initiated against those managers/supervisors responsible. Disciplinary action will only be initiated following a full and objective investigation and applying a criterion of reasonableness in seeking to attribute contributory blame.

- 12.3 It is Community Relations Council policy that in **all cases of fraud**, whether perpetrated or attempted by a member of staff or by external organisations or persons, the case will be referred to the police at the earliest possible juncture.
- 12.4 Appropriate steps will be taken to recover all losses resulting from fraud, if necessary through civil action.
- 12.5 The CEO (who is also the Accounting Officer) is responsible for taking disciplinary action.

13. MALICIOUS ALLEGATIONS

- 13.1 If an allegation is made frivolously, in bad faith, maliciously or for personal gain, disciplinary action may be taken against the person making the allegation.

14. CONCLUSION

- 14.1 It is appreciated that the circumstances of individual frauds will vary. The Community Relations Council takes fraud very seriously, taking a **zero tolerance approach**, and will ensure that all cases of actual or suspected fraud, including attempted fraud, are vigorously and promptly investigated and that appropriate remedial action is taken, including the recovery of losses. Managers should be fully aware of their responsibility to protect public funds and as such, should always be alert to the potential for fraud.
- 14.2 Any queries in connection with this policy document should be directed to the Director of Finance, Administration and Personnel (02890 227500) or Chief Executive Officer (02890 227500).
- 14.3 Internal Audit is available to offer advice and assistance on risk management/ internal control issues. The Head of Internal Audit is Mr Brian Clerkin 📞 (28 9024 9222).

PETER OSBORNE
Chair

JACQUELINE IRWIN
Accounting Officer

THE COMMUNITY RELATIONS COUNCIL

SECTION 2: FRAUD RESPONSE PLAN

1. INTRODUCTION

- 1.1 The Community Relations Council has prepared this **Fraud Response Plan** to act as a procedural guide and to provide a checklist of the required actions, which **MUST** be followed, in the event of a fraud, attempted fraud or irregular activity is suspected.
- 1.2 This document relates to fraud and loss within the Community Relations Council and its Arm's Length Bodies and applies to all monies for which the Community Relations Council is accountable, including Community Relations Council expenditure through the Special EU Programmes Body and the NI Executive's central funds.
- 1.3 Adherence to this plan will enable the Community Relations Council to:
- take timely and effective action to prevent further losses;
 - maximise the recovery of losses;
 - establish and secure evidence necessary for possible criminal and disciplinary action;
 - identify the fraudsters and maximise the success of any disciplinary/legal action taken.
 - comply with the external reporting requirements of Managing Public Money Northern Ireland (MPMNI); and
 - highlight areas of weakness in the operating systems to prevent future losses.
- 1.4 The overarching theme of this plan is '**IF IN DOUBT, ASK FOR ADVICE**'. This applies at any point in an investigation. Details of contacts are provided in paragraphs 30 to 31 below.
- 1.5 Where a fraud occurs or is suspected, prompt and vigorous investigations should be carried out by officers independent of the work area under investigation. The investigation should be carried out by fully trained and experienced investigators with a working knowledge of interviewing suspects and collecting evidence in accordance with the provisions of the Police and Criminal Evidence (Northern Ireland) Order

1989. The Fraud Management Guidance section of the DFP's Accountability and Financial Management Division website (<https://www.finance-ni.gov.uk/publications/anti-fraud-guidance>) provides information on good practice. Access to staff with the necessary training will be arranged by the Director of Finance.

- 1.6 The following sections of this paper set out the initial steps to take in the event of fraud or suspected fraud – the Preliminary Enquiry Stage – and if the preliminary enquiry confirms the suspicion that a fraud has been attempted or perpetrated – the Formal Reporting Stage - including the management of an investigation, liaison with the Police, follow up actions, communication and external reporting requirements. Appendix IV also provides advice on best practice for reporting suspicions of fraud and irregularity. Appendix VII provides a high level flowchart setting out the key steps in the preliminary enquiry and formal reporting stages.

2. PRELIMINARY STAGE (the chart contained in Appendix VII refers)

- 2.1 In the event of a fraud, attempted fraud or other illegal act being suspected, the officer should immediately report the matter to their line manager. If there is concern that line management may be involved, the matter should be reported to the next appropriate level. Alternatively, The Executive Office Director of Finance and Corporate Services, Mr Peter Toogood or Head of Internal Audit, Mr Brain Clerkin, or the Fraud Oversight Manager, Mr Colin Moffett, should be contacted. See [Appendix V](#) for contact details.
- 2.2 It is for line management to undertake an initial fact-finding exercise. This discreet enquiry should be carried out as speedily as possible and certainly within 24 hours of the suspicion being raised. The purpose of the initial fact-finding exercise is to determine the factors that gave rise to suspicion and to clarify whether a genuine mistake has been made or if it is likely that a fraud has been attempted or occurred. This may involve discreet enquiries with staff or the examination of documents, as well as an investigation into the authenticity of the information initially received. **It is imperative that such enquiries should not prejudice subsequent investigations or corrupt evidence - see paragraph 5. IF IN DOUBT, ASK FOR ADVICE**

2.3 If the preliminary enquiry confirms that a fraud has not been attempted nor perpetrated, but that, internal controls are deficient, management should review their control systems with a view to ensuring they are adequate and effective. The relevant Risk and Control Framework should be updated and, where appropriate, the Directorate/ Branch/Corporate Risk Register. Internal Audit is available to offer advice and assistance on matters relating to internal control, if required.

3. FORMAL REPORTING STAGE

3.1 If the preliminary enquiry confirms the suspicion that a fraud has been attempted or perpetrated, management must ensure that all original documentation is preserved in a safe place for further investigation. This is to prevent the loss of evidence, which may be essential to support subsequent disciplinary action or prosecution. The facts should be reported immediately to the Line Manager who should then notify the CEO and the Director of Finance/Corporate Services (paragraphs 28 to 29 below refer). A meeting should be held to determine and record any action to be taken. Advice should be sought from The Executive Office Fraud Oversight Manager on the immediate course of action. The Executive Office Fraud Oversight Manager may seek advice from a specialist fraud unit provided through a service level agreement with the Community Relations Council.

3.2 To remove any threat of further fraud or loss, management should immediately change/strengthen procedures and if appropriate, suspend any further payments pending full investigation. Where a fraud has been perpetrated externally management should consider the need to inform other government Bodies.

3.3 The CEO will decide on the appropriate course of action including the full formal investigation arrangements. The scope of the investigation should be determined by officers who are independent from the management of the business area. The investigation should be conducted by at least two officers, one of whom is trained in investigative techniques and independent of the area under scrutiny. In order to support managers in this area, the CEO will consider the seeking the assistance of the Fraud Investigation Oversight Group and Group Fraud Investigation Service. Should further expertise be required, eg Specialist Fraud Investigators, Solicitors,

Forensic Accountants/Engineers, the CEO will engage the appropriate assistance. Following consideration of the advice received and the circumstances of the case, the CEO should decide whether to liaise with the Police Service of Northern Ireland Fraud Squad.

4. FRAUD INVESTIGATION OVERSIGHT GROUP (FIOG)

- 4.1 The FIOG will decide on the most appropriate course of action. The group chaired by The Executive Office Director of Finance and Corporate Services, consists of the The Executive Office Fraud Oversight Manager, The Executive Office Internal Audit, The Executive Office Fraud Investigation Service and the relevant Business Area Director. The group will be responsible for overseeing the progression of investigation cases in the Community Relations Council. It will commission work arising from investigation cases, decide on appropriate action and make decisions on the closure of cases. It will also decide on the involvement of The Executive Office Solicitors Office (DSO) and the PSNI. The Fraud Oversight Manager will act as the main contact point for liaison with the PSNI and DSO.

5. GROUP FRAUD INVESTIGATION SERVICE (GFIS)

- 5.1 The Community Relations Council uses The Executive Office's Finance's Group Fraud Investigation Service to conduct fraud investigations. This unit is led by the Department of Finance Group Head of Internal Audit and Fraud Investigation Services, Michelle Anderson, and is based at Annex C Dundonald House, Stormont Estate, Belfast. The contact number is 028 90 544210 or ext 24410.
- 5.2 The Group Service provides fraud investigation services to the Community Relations Council in line with a Service Level Agreement. The Group Service can be contacted directly to obtain advice and assistance on fraud related matters, however, business areas wishing to refer cases for investigation should contact the Fraud Oversight Manager in the first instance.

6. LIAISON WITH THE POLICE SERVICE of NORTHERN IRELAND

6.1 The Police Service of Northern Ireland Organised Crime Branch in Belfast is available to give advice and/or guidance in cases where fraud is suspected. The FIOG is responsible for making contact with PSNI through the Fraud Oversight Manager. Where actual or attempted fraud is confirmed and is of a large or complex nature, the Organised Crime Branch will decide upon referral how the investigation will be progressed. Cases are often referred to Districts for further investigation. If the evidence strongly suggests that a fraud may have occurred, the expert advice from the PSNI is likely to include some/all of the following actions:

- Secure the evidence and ensure the preservation of records, both paper and electronic;
- Ensure the procedures are strengthened and action has been taken to end the loss;
- In the case of staff involvement in the fraud, remove the suspect's access to the computer systems; and
- Relocate the suspect in another building if suspension is not warranted initially.

6.2 A Memorandum of Understanding (MOU) between the Northern Ireland Public Sector and the PSNI was formally signed on 30 October 2006 and was updated and revised in September 2010. It can be found on the DoF website at <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/mou-public-sector-and-psni.pdf> The MOU sets out a basic framework for the working relationship between the PSNI and the Public Sector in respect of the investigation and prosecution of fraud cases. Its aim is to ensure consistency in the way fraud cases are investigated across the range of public sector bodies and a more targeted approach to criminal prosecution cases. A detailed Acceptance Criteria and Evidence Pack, in support of the MOU, are included at Appendix IX.

7. RIGHT OF THE SUSPECT TO BE INFORMED AND ACCOMPANIED

7.1 As stated above, if fraud is suspected, investigators must secure evidence, ensure preservation of records, remove the suspect's access to computer systems in the case of staff involvement in the fraud, and suspend or relocate the suspect in another building. The suspect should not be informed before these steps are taken to avoid

any attempt on his/her part to remove or destroy evidence. If it is necessary to inform the suspect earlier in order to get access to evidence or remove access to computers (e.g. it may be necessary to ask him/her to divulge passwords), the suspect's access to computer systems must be removed and the suspect should be relocated in another building if suspension is not warranted immediately. The suspect will formally notified in writing at the earliest possible point in the investigation of the reasons for his/her suspension or relocation.

- 7.2 If it is decided to deal with the matter solely as a disciplinary issue, the suspect has the right to be accompanied during any investigation interviews. He is entitled to be accompanied by a colleague or trade union official during any disciplinary hearing or appeal hearing. This method should only be followed if it is certain that the Community Relations Council will not seek a criminal prosecution.
- 7.3 If the matter is dealt with under PACE, the suspect generally has the following rights, among others:
- for an interpreter to be provided as soon as practicable where there are doubts about hearing or speaking ability or ability to understand English;
 - to be informed that they may at any time consult and communicate privately with a solicitor, whether in person, in writing or by telephone;
 - on request to have that solicitor present when they are interviewed;
 - to communicate with anyone outside the interview.

8. POST EVENT ACTION

- 8.1 Appropriate steps will be taken to **recover all losses** resulting from fraud, if necessary through civil action. The Executive Office' Solicitor's Office should be consulted at an early stage on the recovery of assets, for example action that might be taken to trace and freeze assets; action to prevent the release of assets; obtaining search orders.
- 8.2 Where a fraud, or attempted fraud, has occurred, management must make any necessary changes to systems and procedures to ensure that similar frauds or attempted frauds will not recur. Additionally, if a Community Relations Council employee is suspected of involvement, the CEO will consider the appropriate course

of action. This may range from close monitoring/supervision to precautionary suspension. However, it should be noted that suspension does not in any way imply guilt.

- 8.3 Internal Audit is available to offer advice and assistance on matters relating to internal control, if considered appropriate.
- 8.4 The Community Relations Council Audit and Risk Assurance Committee should be kept informed of progress during an investigation.
- 8.5 Following an investigation, FIOG will consider any reports produced by the investigators, documenting lessons learned from all aspects of the fraud or attempted fraud, i.e. the cause, how it was detected, the investigation process and how similar frauds or attempted frauds can be prevented in future. Lessons learned will be circulated, as appropriate.

9. REPORTING ARRANGEMENTS

- 9.1 The CEO is responsible for notifications to Fraud and Internal Audit Policy (FIAP, DoF), Internal Audit and the Comptroller and Auditor General about all discovered fraud, proven or suspected, including attempted fraud, within or against the Community Relations Council, and its sponsored bodies. This arrangement extends to frauds (proven or suspected) including attempted fraud in organisations/companies supported with public funds from Voluntary Bodies and other agents such as Intermediary Funding Bodies/third party organisations funded by the Community Relations Council. Other reporting obligations such as money laundering regulations should also be considered as relevant. Therefore, the Director of Finance, Administration and Personnel should be notified immediately of all such frauds (02890 227500).
- 9.2 Additionally, the Director of Finance, Administration and Personnel will complete the annual return of frauds to Fraud and Internal Audit Policy (FIAP) (by the end of May each year). Annex 4.7 of Managing Public Money Northern Ireland defines the requirements.

10.0 CONCLUSION

- 10.1 Also, the Director of Finance, Administration and Personnel will ensure that relevant parties are updated of progress regarding the completion of the investigation. Care will be taken in making such reports that potential future legal proceedings are not jeopardised.
- 10.2 Any queries in connection with this response plan should be made to the Director of Finance, Administration and Personnel or the CEO.
- 10.3 Advice and assistance on risk management/internal control issues can be sought from the Head of Internal Audit, **Mr Brian Clerkin** ☎ (028 9024 9222)

Indicators of Fraud

- Missing expenditure vouchers and unavailable official records
- Crisis management coupled with a pressured business climate
- Profitability declining
- Excessive variations to budgets or contracts
- Refusals to produce files, minutes or other records
- Related party transactions
- Increased employee absences
- Borrowing from fellow employees
- An easily led personality
- Covering up inefficiencies
- Lack of Board oversight
- No supervision
- Staff turnover is excessive
- Figures, trends or results which do not accord with expectations
- Bank reconciliations are not maintained or can't be balanced
- Excessive movement of cash funds
- Multiple cash collection points
- Remote locations
- Unauthorised changes to systems or work practices
- Employees with outside business interests or other jobs
- Large outstanding bad or doubtful debts
- Offices with excessively flamboyant characteristics
- Employees suffering financial hardships
- Placing undated/post-dated personal cheques in petty cash
- Employees apparently living beyond their means
- Heavy gambling debts
- Signs of drinking or drug abuse problems
- Conflicts of interest
- Lowest tenders or quotes passed over with scant explanations recorded
- Employees with an apparently excessive work situation for their position
- Managers bypassing subordinates
- Subordinates bypassing managers
- Excessive generosity
- Large sums of unclaimed money
- Large sums held in petty cash
- Lack of clear financial delegations
- Secretiveness
- Apparent personal problems
- Marked character changes
- Excessive ambition
- Apparent lack of ambition

Indicators of Fraud (Continued)

- Poor morale
- Excessive control of all records by one officer
- Poor security checking processes over staff being hired
- Unusual working hours on a regular basis
- Refusal to comply with normal rules and practices
- Personal creditors appearing at the workplace
- Non taking of leave
- Excessive overtime
- Large backlogs in high risk areas
- Lost assets
- Unwarranted organisation structure
- Absence of controls and audit trails.
- Socialising with clients – meals, drinks, holidays
- Seeking work for clients
- Favourable treatment of clients – eg allocation of work
- Altering contract specifications
- Contract not completed to specification
- Contractor paid for work not done.
- Grants not used for specified purpose – eg Leasing capital equipment instead of purchasing them

Corporate Fraud

- Lack of thorough investigations of alleged wrongdoing
- Pecuniary gain to organisation – but no personal gain

[Back up Paragraph 17](#) Fraud Prevention Policy

[Back up Paragraph 17](#) Fraud Prevention Policy

Common Methods and Types of Fraud

- Payment for work not performed
- Forged endorsements
- Altering amounts and details on documents
- Collusive bidding
- Overcharging
- Writing off recoverable assets or debts
- Unauthorised transactions
- Selling information
- Altering stock records
- Altering sales records
- Cheques made out to false persons
- False persons on payroll
- Theft of official purchasing authorities such as order books
- Unrecorded transactions
- Transactions (expenditure/receipts/deposits) recorded for incorrect sums
- Cash stolen
- Supplies not recorded at all
- False official identification used
- Damaging/destroying documentation
- Using copies of records and receipts
- Using imaging and desktop publishing technology to produce apparent original invoices
- Charging incorrect amounts with amounts stolen
- Transferring amounts between accounts frequently
- Delayed terminations from payroll
- Bribes
- Over claiming expenses
- Skimming odd pence and rounding
- Running a private business with official assets
- Using facsimile signatures
- False compensation and insurance claims
- Stealing of discounts
- Selling waste and scrap.

[Back up Paragraph 17](#) Fraud Prevention Policy

Examples of Good Management Practices Which May Assist in Combating Fraud

- All income is promptly entered in the accounting records with the immediate endorsement of all cheques
- Regulations governing contracts and the supply of goods and services are properly enforced
- Accounting records provide a reliable basis for the preparation of financial statements
- Controls operate which ensure that errors and irregularities become apparent during the processing of accounting information
- A strong internal audit presence
- Management encourages sound working practices
- All assets are properly recorded and provision is made known or expected losses
- Letters of offer for grants include clear fraud warnings
- In relation to grants appropriate verification controls are implemented in proportion to the level of risk identified
- Accounting instructions and financial regulations are available to all staff and are kept up to date
- Effective segregation of duties exists, particularly in financial accounting and cash/securities handling areas
- Close relatives do not work together, particularly in financial, accounting and cash/securities handling areas
- Creation of an agency climate to promote ethical behaviour
- Act immediately on internal/external auditor's report to rectify control weaknesses
- Review, where possible, the financial risks of employees
- Issue accounts payable promptly and follow-up any non-payments
- Set standards of conduct for suppliers and contractors
- Maintain effective security of physical assets; accountable documents (such as cheque books, order books); information, payment and purchasing systems
- Review large and unusual payments
- Perpetrators should be suspended from duties pending investigation
- Proven perpetrators should be dismissed without a reference and prosecuted

- Query mutilation of cheque stubs or cancelled cheques
- Store cheque stubs in numerical order
- Undertake test checks and institute confirmation procedures

**Examples of Good Management Practices Which May Assist in Combating Fraud
(Continued)**

- Develop well defined procedures for reporting fraud, investigating fraud and dealing with perpetrators
- Maintain good physical security of all premises
- Randomly change security locks and rotate shifts at times (if feasible and economical)
- Conduct regular staff appraisals
- Review work practices open to collusion or manipulation
- Develop and routinely review and reset data processing controls
- Regularly review accounting and administrative controls
- Set achievable targets and budgets, and stringently review results
- Ensure staff take regular leave
- Rotate staff
- Ensure all expenditure is authorised
- Conduct periodic analytical reviews to highlight variations to norms
- Take swift and decisive action on all fraud situations
- Ensure staff are fully aware of their rights and obligations in all matters concerned with fraud

[Back up Paragraph 17](#) Fraud Prevention Policy

BEST PRACTICE FOR REPORTING SUSPICIONS OF FRAUD AND IRREGULARITY

If staff become aware of a suspected fraud or irregularity, write down the concerns immediately. Make a note of all relevant details, such as what was said in phone calls or other conversations, the date, the time and names of anyone involved. It may be necessary to handover any notes and/or evidence you have gathered to the appropriate investigator.

STAFF MUST NOT DO ANY OF THE FOLLOWING:

- contact the suspected perpetrator in an effort to determine the facts;
- discuss the case facts, suspicion, or allegations with anyone outside the Community Relations Council;
- discuss the case with anyone within the Community Relations Council other than those detailed in the Fraud Prevention Policy and Fraud Response Plan;
- attempt to personally conduct investigations or interviews or question anyone.

ACTION BY MANAGERS

If line management have reason to suspect fraud or corruption in the work area, they should:

- listen to the concerns of staff and treat every report seriously and sensitively;
- make sure that all staff concerns are given a fair hearing. Line management should also reassure staff that they will not suffer because they have told you of their suspicions;
- get as much evidence as possible from the member of staff, including any notes and any evidence they have that may support the allegation. Do not interfere with any evidence and make sure it is kept in a safe place; and
- do not try to carry out any investigation yourself; this may damage any criminal inquiry. Seek advice from Internal Audit and the Community Relations Council Establishment Officer before taking any action.

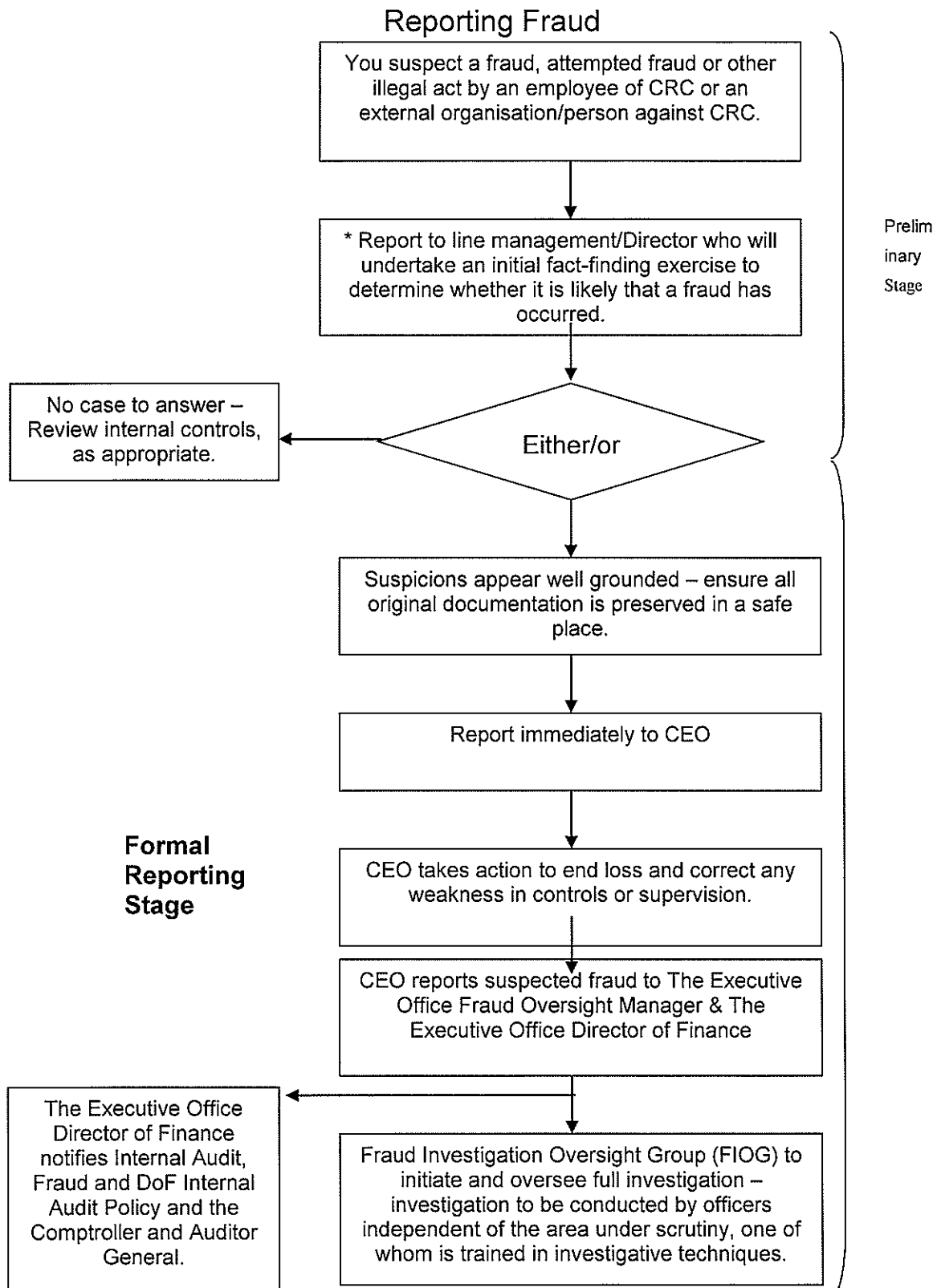
Report the matter immediately to Line Management, Internal Audit and the Community Relations Council Establishment Officer.

[Back up Paragraph 17](#)**Contact Details – Public Interest Disclosure (‘Whistleblowing’)**

Name	Designation	Telephone Number/email address
Dr Malcolm McKibbin	Permanent Secretary and Member of Community Relations Council Audit and Risk Assurance Committee	9037 8133 (x88133) malcolm.mckibbin@executiveoffice-ni.gov.uk
Dr Mark Browne	Director of Strategic Policy, Equality & Good Relations/Member of the Community Relations Council Audit and Risk Assurance Committee/Accounting Officer	9052 3148 (x23148) mark.browne@executiveoffice-ni.gov.uk
Mr George Thorley	Chair of the Community Relations Council Audit and Risk Assurance Committee	9037 8132 george.thorley@nigov.net
Mr Peter Toogood	Director of Finance and Corporate Services and Community Relations Council Establishment Officer	9052 8658 (x28658) peter.toogood@executiveoffice-ni.gov.uk
Ms Leanne McCullough	Head of Corporate Governance	9052 0199 (x20199) leanne.mccullough@executiveoffice-ni.gov.uk
Mr Michael Matthews	The Executive Office Head of Internal Audit	9037 8603 (x88603) michael.matthews@finance-ni.gov.uk
Mr Rodney Allen	Audit Manager, Counter Fraud Unit, Northern Ireland Audit Office	9025 1122 (x51122) rodney.allen@niauditoffice.gov.uk
<u>Mr Colin Moffett</u>	<u>Fraud Oversight Manager</u>	<u>9052 8108</u> <u>(x28108)</u> colin.moffett@executiveoffice-ni.gov.uk
<u>Brain Clerking</u>	<u>CRC Head of Internal Audit</u> <u>ASM</u>	<u>9024 9222</u> asm@asmbelfast.com

**Fraud Hotline number 0808 100
2716**

Back up Paragraph 5 Fraud Response Plan



- If you are concerned that line management may be involved in the suspected fraud, you should report it to the next appropriate level, i.e. CEO or Director.

**Fraud Hotline number 0808 100
2716**

Alternatively, at any stage in the process, you can contact the Director of Finance Admin, Personnel Head of Internal Audit or the CEO for advice.

THE COMMUNITY RELATIONS COUNCIL (CRC)

WHISTLEBLOWING ARRANGEMENTS

Introduction

All of us at one time or another may have concerns about what is happening at work. However, when it is about unlawful conduct, a possible fraud or a danger to the public or the environment, or other serious malpractice, it can be difficult to know what to do.

You may be worried about raising such a concern and may think it best to keep it to yourself, perhaps feeling it is none of your business or that it is only a suspicion. You may feel that raising the matter would be disloyal to colleagues, managers or to the Department. You may decide to say something but find that you have spoken to the wrong person or raised the issue in the wrong way and are not sure what to do next.

The purpose of these arrangements is to reassure you that it is safe and acceptable to speak up. They also enable you to raise your concern about such malpractice at an early stage and in the right way. Rather than wait for proof, we would prefer you to raise the matter when it is still a concern.

If something is troubling you of which you think we should know about or look into, please let us know. If, however, you wish to make a complaint about your employment or how you have been treated, please use the CRC Grievance Procedure.

We have implemented these whistleblowing arrangements for you to raise any concern where the interests of others or the organisation itself are at risk.

If your concern is about possible fraud, you may also wish to refer to our Fraud Policy Statement and Fraud Response Plan which can be found on the company file.

If in doubt, raise it!

Our Assurances to you

Your safety

We are committed to making whistleblowing work. If you raise a genuine concern under these arrangements, you will not be at risk of losing your job or suffering any form of retribution as a result. Provided you are acting in good faith, it does not matter if you are mistaken. Of course, this assurance does not extend to someone who maliciously raises a matter they know to be untrue.

Confidentiality

We will not tolerate the harassment or victimisation of anyone who raises a genuine concern and with this assurance, we hope you will raise your concern openly. However, we recognise that there may be circumstances when you would prefer to speak to someone in confidence first. If this is the case, please say so at the outset. If you ask us not to disclose your identity, we will not do so without your consent unless required by law. You should understand that there may be times when we are unable to resolve a concern without revealing your identity, for example where your personal evidence is essential. In such cases, we will discuss with you whether and how the matter can best proceed.

Anonymity

Remember that if you do not tell us who you are, it will be much more difficult for us to look into the matter, to protect your position, or to give you feedback. Accordingly, while we will consider anonymous reports, these arrangements are not well suited to deal with concerns raised anonymously.

If you are unsure about raising a concern you can get independent advice from Public Concern as Work (see contact details under Independent Advice).

How to raise a concern internally

Please remember that you do not need to have firm evidence of malpractice before raising a concern. However we do ask that you explain as fully as you can the information or circumstances that gave rise to your concern.

Step One

If you have a concern about malpractice, we hope you will feel able to raise it first with your line manager or with their immediate manager. This can be done orally or in writing.

Step Two

If, for whatever reason, you feel that raising it with your line manager or their immediate manager is not appropriate or it has not worked, please raise the matter with the Director of Finance, Admin and Personnel, the DCEO, the CEO or with the Head of Internal Audit.

If you want to raise the matter in confidence, please say so at the outset so that appropriate arrangements can be made. *(These people should have been given specific responsibility and training in dealing with whistleblowing concerns.)*

Step Three

If these channels have been followed and you believe there is an ongoing risk, or you feel the matter is so serious that you cannot discuss it with any of the above, you can raise your concern directly with:

Mr Rory Campbell, Chair of Audit Committee, rory@fordelaw.com 07720814185
or

**Mr Peter Osborne, Chair of CRC, posborne@nicrc.org.uk,
07803717930**

If you believe that you are being required to act in a way which conflicts with the core values and standards set out by CRC, or you have become aware of the actions of others which you believe conflict with the core values, you should raise the matter with a line manager.

How we will handle the matter

Once you have told us of your concern, we will look into it to assess initially what action should be taken. This may involve an informal review, an internal inquiry or a more formal investigation. Where it is decided that a formal investigation is necessary the overall responsibility for the investigation will lie with a nominated “investigation officer.” In any event, we will tell you who is dealing with the matter, how you can contact him or her, and whether your further assistance may be needed. If you request, we will write to you summarising your concern and setting out how we propose to handle it.

When you raise the concern you may be asked how you think the matter might best be resolved. If you do have any personal interest in the matter, we do ask that you tell us at the outset. If your concern falls more properly within the Grievance Procedure we will tell you.

We will give you as much feedback as we properly can, and if requested, we will confirm it in writing. However, we may not be able to tell you the precise action we take where this would infringe a duty of confidence owed by us to someone else.

Independent advice

If you are unsure whether or how to raise a concern or you want confidential advice at any stage, you may contact your union. You may also contact the independent charity Public Concern at Work on 020 7404 6609 or by email at whistle@pcaw.co.uk. Their lawyers can talk you through your options and help you raise a concern about malpractice at work. For more information, you can visit their website at www.pcaw.co.uk.

External disclosures

While we hope we have given you the reassurance you need to raise your concern internally with us, we recognise that there may be circumstances where you can properly report a concern to an outside body. In fact, we would rather you raise a matter with the appropriate regulator – such as the Northern Ireland Audit Office or the Health and Safety Executive of Northern Ireland - than not at all. Public Concern at Work (or your union) will be able to advise you on such an option and on the circumstances in which you may be able to contact an outside body safely.

Conclusion

While we cannot guarantee that we will respond to all matters in the way that you might wish, we will strive to handle the matter fairly and properly. By using these whistleblowing arrangements you will help us to achieve this.

Please note, this document has been developed to meet best practice and comply with the Public Interest Disclosure (NI) Order 1998 (PIDO) which provides employment protection for whistleblowing.

http://www.niauditoffice.gov.uk/wb_good_practice_guide.pdf

REFERRAL TO PSNI: ACCEPTANCE CRITERIA

1. These criteria set out the conditions necessary for a suspected fraud case to be referred to the PSNI. **However, the decision to accept a case for investigation rests fully with the PSNI who will provide their decision in writing.**
 - It must be established that there are reasonable grounds to believe that a criminal offence has been committed.
 - Deliberate criminal intent needs to be clearly defined. The fraud needs to be more than an error or omission.
 - The allegations should concern recent events and should not have become stale by reason of age. Incidents, which are over two years old before discovery, need to be judged individually on their merits, including availability of documentary evidence and the reliability of witness evidence.
 - To comply with the rules governing disclosure, the Community Relations Council/body will identify and preserve all original documents and other exhibits relating to any intended complaint.
 - The Community Relations Council/body should be prepared to supply all original relevant documents and exhibits to the police if an investigation is accepted and commenced. Such evidential material should be securely held, in accordance with PACE provisions, before formal hand over to the PSNI.

PSNI AGREED FORMAT OF EVIDENCE PACK

1. Evidential packages should contain a detailed summary of all relevant information surrounding the allegations made. This should include the nature of the allegations against the suspect, including the full name, address and date of birth of the suspect.
2. The package should also include: -
 - All available details of any other parties suspected of involvement in the alleged fraud, including the reasons for the suspicions;
 - A brief summary of the allegations including estimated values of alleged crime and relevant dates;
 - A full description of the nature of the crime and the circumstances surrounding it. This should include full details of any investigations already undertaken by the Community Relations Council/body or anyone acting on their behalf;
 - Copies of all relevant documents, each individually numbered and identified in the summary;
 - Copies of all statements obtained from suspects;
 - Names and addresses of all witnesses identified at the time of reporting to the police, including copies of any statements;
 - Any police reference numbers, which may already apply to any part of the case; and
 - A name and contact point.