

# Arts Council of Northern Ireland

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INVESTOR IN PEOPLE

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## **1.0 Introduction**

**1.1** This Anti-Fraud and Bribery Policy outlines the commitment of the Arts Council of Northern Ireland to the prevention and detection of fraud, bribery and irregularity. The objective of the policy is to create a working environment that encourages staff to be alert of the possibility of fraud and how to deal with suspected fraud or bribery and to define what fraud is. Please refer to the ACNI Fraud and Bribery Response Plan which details the procedures to be followed in the event of fraud being detected or suspected.

**1.2** This policy replaces the Business Ethics, Fraud and Irregularity Policy document first introduced in August 2000 and amended in July 2003. Items such as the Register of Interests and Gifts and Hospitality, included in the older policy document are fully covered by the Council's Governance and Accountability procedures, details of which are available on the Council's website at [www.artscouncil-ni.org](http://www.artscouncil-ni.org). Whistleblowing is covered separately in a policy document, which is also available on the Council's website and intranet.

**1.3** The Fraud Policy detailed is consistent with current guidelines as follows:

**1.3.1** Managing Public Money NI annex 4.7 Fraud

**1.3.2** DAO/DFP 09/15 Managing Fraud Risk in a Changing Environment: A Good Practice Guide

**1.3.3** FD(DFP)10/08 Good Practice Guide – Tackling External Fraud (National Audit Office and HM Treasury)

**1.3.4** Anti-Fraud Policy (Department of Finance and Personnel) Updated November 2014

**1.3.5** The Council's Management Statement and Financial Memorandum (MSFM) – with particular reference to the MS paragraph 4.6.7 and the FM paragraphs 15 and 16

**1.3.6** Commitment to ethical behaviour based on the Nolan Committee report on Standards in Public Life

**1.3.7** The Bribery Act 2010 Guidance (Ministry of Justice March 2011)

**1.4** Fraud and Bribery is an ever-present threat, has many forms and is always damaging. It takes away valuable resources that could be used elsewhere. Fraud is not only illegal but it also creates a very real threat to the resources available to the Arts Council of Northern Ireland and the clients to whom it awards grants.

**1.5** By identifying areas where the risk of fraud exists, detecting fraud which has already occurred, taking firm action against the perpetrators and designing systems to prevent the occurrence of fraud in all its forms, this Anti-Fraud and Bribery Policy Statement aims to develop a culture across the Arts Council and its partners which raises the awareness of the risks and consequences of fraud. It provides a framework for promoting the Arts Council's policies and measures to prevent and detect fraud.

**1.6** This Statement covers fraud, bribery and loss within the Arts Council and applies to all staff, Board members, clients, members of the public, contractors and suppliers.

## **2.0 Definition of Fraud and Bribery**

**2.1** Fraud may be defined as the use of deception with the intention of gaining an advantage, avoiding an obligation or causing loss to another party. For practical purposes fraud may include such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

**2.2** Fraud can be committed in an infinite number of ways including false representations, altering, concealing or destroying manual or computer records, the misuse of computer facilities or changing

computer programs. The suspicion that any of these acts has taken place should be regarded as potentially fraudulent and dealt with as such.

**2.3** Bribery is defined by the Bribery Act 2010 giving or receiving a financial or other advantage in connection with the "improper performance" of a position of trust, or a function that is expected to be performed impartially or in good faith. Bribery does not have to involve cash or an actual payment exchanging hands and can take many forms such as a gift, lavish treatment during a business trip or tickets to an event. The types of bribery that take place in the commercial sector are numerous. See Appendix 2 for examples of Bribery

**2.4** The Bribery Act 2010 came into effect on 1 July 2011. It defines four new criminal offences of offering or paying a bribe; requesting or receiving a bribe; bribing a foreign public official; and failure of commercial organisations to prevent bribery by persons associated with them. Organisations must demonstrate that they have "adequate procedures" in place that are designed to prevent persons associated with it from committing bribery. Refer to ACNI's Gifts and Hospitality policy.

**2.5** 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 if there had 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.

**2.6** The Fraud Act 2006 came into effect on 15<sup>th</sup> January 2007. The Act states that a person is guilty of fraud if they are in breach of any of the following:

**2.6.1 Fraud by false representation**, i.e. if they dishonestly make a false representation and intends by making the representation to make a gain for themselves or another or to cause loss to another or expose another to risk of loss;

**2.6.2 Fraud by failing to disclose information**, i.e. if they dishonestly fails to disclose to another person information which they are under a legal to duty to disclose and intends, by means of abuse of that position, to make a gain for themselves or another or to cause loss to another or expose another to risk of loss; and

**2.6.3 Fraud by abuse of position**, i.e. if they occupy a position in which they are expected to safeguard, or not to act against, the financial interests of another person, and they dishonestly abuses that position, and intends, by means of the abuse of that position, to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss.

**2.7** The Theft Act of 1996 states the following is also classed as fraud:

2.7.1 Obtaining services by deception

2.7.2 Obtaining cash by deception

2.7.3 Evasion of liabilities

### **3.0 Promoting an Anti-Fraud Culture**

**3.1** The Arts Council requires all staff at all times to act honestly and with integrity, and to safeguard the public resources for which they are responsible. Staff at all levels are encouraged to actively participate in protecting public money and property.

**3.2** The Arts Council promotes an anti-fraud culture through the following:

- 3.2.1** Any allegation of fraud anonymous or otherwise will be investigated;
- 3.2.2** Consistent handling of cases without regard to position held or length of service;
- 3.2.3** Consideration of whether there have been failures of supervision. Where this has occurred, disciplinary action may be initiated against those responsible;
- 3.2.4** Losses resulting from fraud or bribery will be recovered, if necessary through civil action;
- 3.2.5** In general all frauds will be publicised as a deterrent;
- 3.2.6** By regularly circulating its anti- fraud policy statement;
- 3.2.7** Prominently displaying the anti-fraud policy statement on the Arts Council's internet (to be uploaded);
- 3.2.8** All staff are made aware of ACNI's Fraud and Bribery policy and the response plan when inducted; and
- 3.2.9** All revised policies and procedures are circulated to staff once approved.

#### **4.0 Fraud Risk Management**

**4.1** Fraud and bribery is just one of many risks an organisation faces, but the deliberate nature of fraud can make it difficult to detect and deter. Risk, in the context of managing fraud risk, is the vulnerability or exposure an organisation has towards fraud and irregularity. It combines the probability of fraud occurring and the corresponding impact measured in monetary terms. Preventive controls and the creation of the right type of corporate culture will tend to reduce the likelihood of fraud occurring while detective controls and effective contingency planning can reduce the size of any losses.

**4.2** The Arts Council must ensure that the opportunities for fraud and bribery are minimised. Opportunities to commit fraud are reduced by ensuring that a sound system of internal control, proportionate to risk, has been established and that it is functioning as intended. Fraud risk has been incorporated into the Council's Risk Register, Statement of Internal Control, its Management Statement and Financial Memorandum, adherence with Managing Public Money MPMNI, the Governments Financial Reporting Manual FReM and other guidelines issued, ongoing developments and implementation of corporate governance best practice guidelines, the work of the Audit and Risk Committee and as an ongoing activity within the Internal Audit work-plan.

**4.3** The Arts Council's response to fraud risk should be customised to the risks it faces, are set out in Annex 4.7.6 of MPMNI, are:

- 4.3.1** Developing a Fraud and Bribery Policy;
- 4.3.2** Developing a Fraud and Bribery Response Plan;
- 4.3.3** Developing and promoting an anti-fraud culture. It may be helpful to give all staff a clear statement of commitment to ethical behaviour to promote awareness of fraud. Recruitment screening and maintaining good staff morale can also be important;
- 4.3.4** Allocating responsibilities for the overall management of fraud and bribery risk and for the management of specific fraud risks so that these processes are integrated into management generally;
- 4.3.5** Establishing cost-effective internal controls to detect and deter fraud and bribery relating to risks identified;
- 4.3.6** Developing the skills and expertise to manage fraud and bribery risk and to respond to fraud effectively when it arises;
- 4.3.7** Establishing well publicised avenues for staff and members of the public to report their suspicions of fraud and bribery;
- 4.3.8** Responding quickly and effectively to fraud and bribery when it arises by using trained and experienced personnel to investigate;
- 4.3.9** Establishing systems to monitor the progress of investigations;

- 4.3.10** Tracking all fraud and bribery cases and drawing on Internal Audit experience to strengthen control to prevent repetition;
  - 4.3.11** Taking appropriate action (criminal, disciplinary) against fraudsters and seeking to recover losses;
  - 4.3.12** Continuously evaluating the effectiveness of anti-fraud measures in reducing fraud; and
  - 4.3.13** Working with stakeholders to tackle fraud through intelligence sharing, joint investigations, etc. and the results of data matching under the National Fraud Initiative.
- 4.4** In the formulation of policy, legislation and related guidance, and in the design of working systems, the Arts Council must ensure that:
- 4.4.1** The prevention of loss and fraud and bribery is taken into account;
  - 4.4.2** The risk of fraud and loss are assessed when changes are being considered; and
  - 4.4.3** Weaknesses are identified and rectified when the opportunity arises.
- 4.5** In terms of establishing and maintaining effective controls, line management must take into consideration the following recommendations that:
- 4.5.1** There is a regular rotation of staff, particularly in key posts;
  - 4.5.2** Wherever possible, there is a separation of duties so that control of a key function is not vested in one individual;
  - 4.5.3** Backlogs are not allowed to accumulate; and
  - 4.5.4** In designing any new system, consideration is given to building in safeguards to prevent and/or detect internal and external fraud, including the adequacy of the level of checking required.
- 4.6** The Arts Council will regularly review its policies, legislation and related guidance to ensure that appropriate measures for combating fraud are maintained.
- 5.0 Staff Responsibility for Anti-Fraud Management**
- 5.1** The responsibility for the overall management of anti-fraud activities should be allocated to an appropriate senior officer - that notwithstanding, everybody in an organisation contributes to the management of fraud risk. Every member of staff has a duty to ensure that public funds are safeguarded and therefore, everyone is responsible for:
- 5.1.1** 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;
  - 5.1.2** Conducting themselves in accordance with the seven principles of public life detailed in the first report of the Nolan Committee 'Standards in Public Life', i.e. selflessness, integrity, objectivity, accountability, openness, honesty and leadership; and
  - 5.1.3** 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 II provides examples of Fraud Indicators. In addition, Common Methods and Types of Fraud are included in Appendix III.)
- 5.2** The Accounting Officer (within ACNI, the Chief Executive) has overall responsibility for maintaining a sound system of internal control that supports the achievement of the Council's policies, aims and objectives, whilst safeguarding the public funds and organisation's assets in accordance with MPMNI

and FReM and taking into account Best Practice in corporate governance issues. Examples of Good Management practices which may assist in combating fraud are detailed in Appendix IV.

**5.3** The responsibility for the prevention and detection of fraud and bribery rests primarily with management. The senior management team has the responsibility to promote an anti-fraud and bribery culture throughout the organisation, including contractors and third parties delivering services on behalf of the Council and, specifically, in relation to grant monitoring activities, strive to minimise the risk of fraud within grant client organisations in relation to public funds. Each manager should:

- 5.3.1** Assess the types of risk involved in the operations for which they are responsible;
- 5.3.2** Ensure adequate controls relative to the identified risk are in place;
- 5.3.3** Ensure the controls are operational and are being complied with through periodic testing;
- 5.3.4** Be in a position to provide assurance on their internal control systems;
- 5.3.5** Ensure rotation of key staff where possible and/or separation of duties so that control of a key function does not rest with one individual;
- 5.3.6** Encourage staff to make internal disclosures of malpractice under the Public Interest Disclosure Order (PIDO);
- 5.3.7** Ensure staff are aware of confidentiality rules and the consequences for non-adherence;
- 5.3.8** Ensure staff are aware that fraudulent behaviour is wrong and aware of the consequences of involvement in fraudulent activity;
- 5.3.9** Ensure staff regularly declare all gifts and hospitality received appropriately;
- 5.3.10** Management review gifts and hospitality disclosures regularly; and
- 5.3.11** Ensure that staff are aware of the indicators of fraud for their business area.

**5.4** In addition to identifying risk, managers should also quantify the cost of fraud and bribery so that strategies may be devised to combat fraud and set targets where appropriate to reduce the level of fraud.

**5.5** A statement of commitment to ethical behaviour throughout the organisation helps to ensure that staff know that they are expected to follow the rules without circumventing controls and that they should avoid or declare any conflicts of interest. Staff should be made aware that fraudulent behaviour is wrong and of the consequences of involvement in fraudulent activity. As stewards of public funds, staff must have, and be seen to have, the highest standards of personal integrity. Staff should:

- 5.5.1** Alert their line manager if they believe a poor control system may lead to the potential for fraud or bribery;
- 5.5.2** Should make known any conflicts of interest that may impinge on discharge of their duties;
- 5.5.3** Assist fully in any investigations by making available all information and by co-operating in interviews;
- 5.5.4** Inform their line manager of any outside interest that might impinge on the professional discharge of their duties; and
- 5.5.5** Duly declare all hospitality and/or gifts received from a third party.

## **6.0 Prevention of Fraud and Bribery**

**6.1** Internal Audit has the responsibility to:

- 6.1.1** Deliver an opinion to the Accounting Officer and the Audit and Risk Committee on the whole of an organisation's risk management, control and governance;
- 6.1.2** Perform periodic systematic assessments of fraud and bribery risk through the internal audit work plan using a risk-based approach to enable the Council to target resources, both for improving controls and for pro-active detection, at problem areas;

- 6.1.3 Ensure management has reviewed its risk exposures and identified the possibility of fraud as a business risk; and
- 6.1.4 Assist management in conducting fraud investigations.

6.2 The Audit and Risk Committee has the responsibility to:

- 6.2.1 Regularly review the Risk Register to assess the risk of Fraud and report to full Board appropriately.
- 6.2.2 Receive and review Internal audit reports and report to full board appropriately.

## **7.0 Fraud and Bribery Response Plan**

7.1 The Arts Council has a Fraud and Bribery Response Plan that sets out how to report suspicions and how investigations will be conducted and concluded. The Fraud and Bribery Response plan can be found on the ACNI public drive at the following link (I:\Finance Guidance\ACNI In-House Financial Guidance).

## **8.0 Reporting Fraud and Bribery to DfC and The Comptroller and Auditor General (C and AG)**

8.1 The Arts Council is required to report immediately to the sponsor department (who should report to DoF Annex 4.7.8 MPMNI refers) and the C and AG suspected or proven frauds or bribery, including attempted fraud or bribery which affects the Department, its Agencies and NDPBs. The Accounting Officer (or Director of Finance on her behalf) will undertake this, copying the Responsible Officer of the Frauds Response Plan Group into the correspondence.

## **9.0 Disciplinary Action**

9.1 After full investigation, ACNI will take legal and/or disciplinary action in all cases where it is considered appropriate. It is important to ensure that the fraud or bribery investigation and disciplinary action are not carried out by the same personnel. 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 ACNI on the grounds of gross misconduct.

9.2 Where supervisory negligence is found to be a contributory factor, disciplinary action may also be initiated against those managers/supervisors responsible.

9.3 It is ACNI's 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 PSNI at the earliest possible juncture.

9.4 Losses resulting from fraud should be recovered, subject to MPMNI.

**10.0 Conclusion**

- 10.1** Successful fraud and bribery prevention involves creating an environment, which inhibits fraud and bribery. It is the responsibility of all staff to ensure that such an environment is created.
- 10.2** The circumstances of individual frauds will vary, however it is important that all are vigorously and promptly investigated and that appropriate action is taken.
- 10.3** Managers should be fully aware of their responsibility to protect public funds and as such, should always be alert to the potential for fraud or bribery. A manager who is alerted to the possibility of fraud and who acts accordingly is a powerful deterrent.
- 10.4** Any queries about this document should be directed to the Director of Finance and Corporate Services.

## APPENDIX I – 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
- 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
- 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
- Unwarranted organisation structure
- Absence of controls and audit trails.
- Socialising with clients – meals, drinks, holidays
- Seeking work for clients
- Favourable treatment of clients – e.g. allocation of work
- Altering contract specifications

- Refusal to comply with normal rules and practices
- Personal creditors appearing at the workplace
- Not taking annual and public leave
- Excessive overtime
- Large backlogs in high risk areas
- Lost assets
- Contract not completed to specification
- Contractor paid for work not done.
- Grants not used for specified purpose – e.g. Leasing capital equipment instead of purchasing them

### **Corporate Fraud**

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

## APPENDIX II– COMMON METHODS, TYPES and EXAMPLES OF FRAUD AND BRIBERY

### ➤ 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

### ➤ Bribery

- ◆ Payment of agency/facilitation fees (or bribes) in order to secure a contract
- ◆ Authorising orders to a particular supplier in return for bribes.
- ◆ Giving and accepting payments to favour or not favour other commercial transactions or relationships.
- ◆ Payments to government officials to obtain a benefit (e.g. customs officials, tax inspectors)
- ◆ Anti-trust activities such as price fixing or bid rigging
- ◆ Illegal political contributions
- ◆ bribery in order to secure or keep a contract.
- ◆ bribery to secure an order.
- ◆ bribery to gain any advantage over a competitor.
- ◆ bribery of a local, national or foreign official to secure a contract.
- ◆ bribery to turn a blind eye to a health safety issue or poor performance or substitution of materials or false labour charges.
- ◆ bribery to falsify an inspection report or obtain a certificate.

- Delayed terminations from payroll
- 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.

### APPENDIX III : 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
- 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 organizational 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 conducts for suppliers and contractors
- Maintain effectively 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
- 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 authorized
- 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

#### **APPENDIX IV - REFERRAL TO PSNI: ACCEPTANCE CRITERIA**

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 department/body will identify and preserve all original documents and other exhibits relating to any intended complaint.

The department/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.

## APPENDIX V - 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 department/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.

## APPENDIX VI : CONTACTS

Chief Executive (and Accounting Officer) Roisin McDonough <a href="mailto:rmcdonough@artscouncil-ni.org">rmcdonough@artscouncil-ni.org</a>	Tel: 028 9262 3505
Director of Finance and Corporate Services Geoffrey Troughton <a href="mailto:gtroughton@artscouncil-ni.org">gtroughton@artscouncil-ni.org</a>	Tel: 028 9262 3549
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Andrea Orr <a href="mailto:Andrea.Orr@communities-ni.gov.uk">Andrea.Orr@communities-ni.gov.uk</a>	
NIAO Director with responsibility for ACNI Denver Lynne <a href="mailto:Denver.Lyne@niauditoffice.gov.uk">Denver.Lyne@niauditoffice.gov.uk</a>	Tel: 028 9025 1000
Action Fraud UK's national fraud and internet crime reporting centre <a href="http://www.actionfraud.police.uk/">http://www.actionfraud.police.uk/</a>	Tel: 0300 123 2040
Group Internal Audit and Fraud Investigation Service – Michelle Anderson <a href="mailto:Michelle.Anderson@dfpni.gov.uk">Michelle.Anderson@dfpni.gov.uk</a>	