



## FRAUD RESPONSE PLAN

Policy Owner	Director of Corporate Services
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## 1.0 POLICY ISSUE STATUS

- 1.1 This policy is a controlled document and is held centrally by Director of Corporate Services. Policy Amendments:

Version	Action Date	Reason For Change
1.0	March 2020	This is the first time the Fraud Response Plan has been prepared as a separate operational guide to accompany the Anti-Fraud Policy. Previously both were incorporated as one composite document. The separation was recommended following a review of The Consumer Council Anti-Fraud Policy and Fraud Response Plan in March 2020 by the Fraud and Raising Concerns Branch (FRCB) in DfE to ensure it was consistent with their updated policies and practices.
2.0	July 2021	Annual review – removal of GIAFIS as DfE no longer have an SLA with DoFs GIAFIS.
3.0	August 2022	Annual review – inserted 4.3
4.0	May 2023	Amendments due to publication of the NICS Raising Concerns Framework Document and Speak Up Champion added.

## **2.0 INTRODUCTION**

- 2.1 As outlined in the Consumer Council's Anti-Fraud Policy, all staff, at all times are required to act honestly, with integrity and to safeguard the public resources for which they are responsible.
- 2.2 The Consumer Council takes a zero-tolerance approach to fraud. Cases will be thoroughly investigated, reported to the police as necessary, and appropriate action will be taken to recover monies lost as a result of fraud perpetrated against the Consumer Council. The Consumer Council is committed to ensuring that opportunities for fraud and corruption are minimised.
- 2.3 To instil a culture in which staff and members of the public have the confidence to raise concerns openly, where all concerns are listened to and taken seriously and those who speak up are protected, the Director of Corporate Services has been appointed as organisations Speak-Up Champion.
- 2.4 It is important that managers and others know what to do in the event of a fraud or suspected fraud so that appropriate action can be taken without delay. The objective of this Fraud Response Plan is to act as a procedural guide for required actions, which must be invoked immediately and followed correctly, in the event of a suspicion of fraud, either actual or attempted.
- 2.5 Adherence to the Fraud Response Plan will enable the Consumer Council to:
- ensure that all suspicions of fraud are reported;
  - comply with the external reporting requirements set out in Managing Public Money NI (MPMNI);
  - take timely and effective action to prevent loss of funds or other assets;
  - identify and secure any evidence necessary for possible criminal and/or disciplinary action;
  - identify the person(s) responsible, maximising the Consumer Council's ability to take successful disciplinary and/or legal action; and
  - highlight areas of weakness in the operating systems to prevent future recurrence.

2.6 The overarching theme of this plan, which applies at any juncture, is **IF IN DOUBT, ASK FOR ADVICE.**

2.7 Contact details for the Department's Speak-Up Champion and Fraud & Raising Concerns Branch (FRCB) are:

Address: Level 2, Adelaide House, 39-49 Adelaide Street, Belfast, BT2 8FD

Email: [raising.concerns@economy-ni.gov.uk](mailto:raising.concerns@economy-ni.gov.uk)

Phone: 028 9025 7422

Direct Dial: 57422

### **3.0 RECEIPT ALLEGATIONS OR SUSPICIONS**

3.1 Allegations may be raised anonymously by a member of staff, a member of the public or an external stakeholder.

3.2 An allegation of suspected fraud can be raised with the Consumer Council in relation to, for example, its own activities, a member of staff or a contractor.

3.3 In the event of a fraud, attempted fraud or other illegal act being suspected, all staff have a duty to report the matter immediately to their line manager. If there is a concern that their manager may be involved, the matter must be reported to the next appropriate level (Director/ Chief Executive). If a member of staff prefers, concerns may be reported directly to the Consumer Council's Speak-Up Champion ([william.warke@consumercouncil.org.uk](mailto:william.warke@consumercouncil.org.uk)) or FRCB using contact details in Section 2.

3.4 If any member of staff/management is contacted by anyone, including a member of staff, in relation to suspected fraudulent activity, they must:

- listen to the concerns and treat every report received seriously and sensitively;
- make every effort to remember and record all relevant details, such as the date and time of, and what was said in, phone or other conversations;
- obtain as much information as possible, including any notes and evidence they have that may support the allegation;
- note the date of receipt of any documents and, where possible, the names of anyone involved;

- if a concern is brought by a member of staff, reassure them that they will be supported; and
- hold all evidence in a secure place until handed to Chief Executive or the Speak-Up Champion.

3.5 Allegations made be made in a number of ways:

- **Telephone or face-to-face meeting:** any written notes made during or after a conversation must be scanned and emailed to Chief Executive and Director of Corporate Services before the original are handed to a member of the team;
- **Hard copy correspondence:** other than a date stamp, **DO NOT** write on or otherwise mark any correspondence received. The correspondence must be scanned and emailed to Chief Executive and Director of Corporate Services before the original are handed to a member of the team;
- **Email correspondence:** must be forwarded to Chief Executive and Director of Corporate Services as soon as possible. The subject line of the email must read 'Official – Sensitive'; and
- **Social media allegations:** a screen shot must be taken of the allegation. This can be done by pressing the control (ctrl) button and then the print screen button (prt scr). This can then be pasted into an email. The screenshot must be forwarded onto Chief Executive and Director of Corporate Services along with the link to the page where the allegation was found.

3.6 For any concern, your own or someone else's, it will be necessary to hand over all letters, emails, notes and/or evidence obtained to the Speak-Up Champion and Chief Executive and / or FRCB, so it is important to have as complete a record as possible.

3.7 Some allegations may be made anonymously. Investigating such allegations may be more difficult we will be unable to contact the person who raise the concern to obtain clarification or additional information. However, **it is imperative** that anonymous allegations are treated in the same manner as those where the person making the allegation has provided contact details.

3.8 Staff/Line Managers **MUST NOT** do any of the following:

- contact the suspected perpetrator in an effort to determine the facts;

- discuss details of suspicions or allegations with anyone outside the Consumer Council;
- discuss the case with anyone within the Consumer Council other than the people detailed in the Fraud Response Plan or Raising Concerns (Whistleblowing) procedures; or
- attempt to personally conduct investigations or interviews, or question anyone as there is a risk that, by doing so they could prejudice subsequent investigations or corrupt evidence;
- save anything on Content Manager in an unsecured folder which can be accessed by other Consumer Council staff.

3.9 On receipt of any allegation involving actual, suspected or attempted fraud, line management must immediately complete a **Notification of Fraud / Suspected Fraud** (Annex 1) with all relevant details and send this, together with all original supporting documentation to the Chief Executive, copied to the Director of the relevant business area. It **must not** be copied to anyone else.

#### **4.0 HANDLING OF NOTIFICATIONS/ALLEGATIONS**

4.1 After a suspicion has been raised, prompt action is essential. The detail of the allegation must be assessed to determine:

- (a) that it is appropriate to the Consumer Council. If it is not, the allegation must be forwarded to a suitable contact in another organisation and the person who made it advised accordingly;
- (b) determine the nature of the allegation to ensure that it is a case of actual, suspected or attempted fraud, in which case, the Fraud Response Plan is the appropriate process under which enquiries will be taken forward. However, if the allegations do not fall into those categories, the following paragraphs must be considered.

- 4.2 **Personal Complaints/Grievance:** If a member of staff makes allegations which constitute a personal complaint or grievance, they will be advised of a number of avenues for advice and guidance:
- the person raising the concern should be encouraged to resolve the matter informally with their line manager.
  - contact Human Resources or the Director of Corporate Services.
  - read the NICS Grievance and Dignity at Work policies, which outline both informal and formal processes for them to consider.
- 4.3 **Customer Complaints:** if the matters raised are customer complaints, regarding a service provided by the Consumer Council, the complainant must be contacted and sent a copy of the Consumer Council Customer Complaints Procedure.
- 4.4 **Section 75:** if the matter raised is considered a Section 75 related issue, as outlined in the Consumer Council's Equality Scheme, it will be referred to Director of Corporate Services and the complainant will be advised.
- 4.5 **Information Request:** if correspondence is deemed to contain an information request under the Freedom of Information Act 2000, the Environmental Information Regulations 2004 or the Data Protection Act 2018, advice on the proper procedure will be requested from the Consumer Council's Information Management Unit (IMU) and passed to the correspondent.
- 4.6 If the allegations fall into any other category, the case will be handled under the Consumer Council's Raising Concerns Policy.
- 4.7 If an allegation of suspected fraud relating to the activities or staff of the Consumer Council is sent directly to Department for Economy (DfE), FRCB with discussion as necessary with the Chief Executive of the Consumer Council, DfE Director of Corporate Governance Division (Speak-Up Champion) and the Head of Internal Audit (HIA) will consider:
- if it is appropriate that the Consumer Council is informed immediately; what action is required in order to deal with the matter raised;



- who will be responsible for any investigations. Where a disclosure relates to senior members of the Consumer Council's staff or Board members, the Department will consider retaining ownership of the investigation. Consideration should be given to the role that the Board (and Audit and Risk Assurance Committee) of the Consumer Council might play in dealing with the case;
- depending on the nature and seriousness of the allegations, whether it is appropriate to draw the matter to the attention of the Grade 3, the Permanent

## **5.0 ALLEGATIONS INVOLVING SENIOR STAFF**

- 5.1 If an allegation is received which involves a senior member of staff in the Consumer Council, it must be referred immediately to the Director of Corporate Services, who is also the Consumer Council's Raising Concerns Champion.
- 5.2 The Director of Corporate Services will take advice as necessary and make decisions in line with the requirements of Section 5 of this Fraud Response Plan.
- 5.3 If an allegation received involves the Director of Corporate Services, this must then be referred immediately to the Chief Executive.

## **6.0 MANAGING PUBLIC MONEY NORTHERN IRELAND**

- 6.1 If an allegation is one of actual, suspected or attempted fraud that it is proper to Consumer Council this will be recorded on the register and given a unique reference number. The allegation may also be sent to the Departments FRCB to be recorded on their register.
- 6.2 [Managing Public Money Northern Ireland](#) (MPMNI) Annex A.4.7.8 requires the Consumer Council to report immediately to the Department of Finance (DoF) and the Comptroller & Auditor General (C&AG), all frauds (proven or suspected), including attempted fraud.
- 6.3 FRCB will report all cases on behalf of the Department and the Consumer Council.

## 7.0 DECISION MAKING

7.1 If the assessment of an allegation determines that it is proper to the Consumer Council and will be taken forward under the Fraud Response Plan. The Chief Executive with input and advice as necessary from the Director of the relevant business area, the Director of Corporate Governance Division (Speak-Up Champion), the Head of Internal Audit (HIA) or HR (where allegations involve a member of staff) will:

- (a) decide if discreet preliminary enquiries are necessary. Where appropriate, discreet preliminary enquiries may be used to determine if there is a *prima facie* case of fraud. If the Director of Corporate Services is satisfied from the initial allegation that this already exists, the case must immediately progress to full investigation.
- (b) decide who is best placed to undertake enquiries. An investigation officer / team must be appropriately skilled, technically capable and impartial. Options may include staff or external specialist expertise;
- (c) If there are particular conflicts of interest, or an issue is deemed particularly sensitive, a request for investigative assistance may be made to FRCB, but this will be resource dependent.

7.2 At this stage, the Director of relevant business area, with advice as necessary from Section Head(s), may wish to consider if the circumstances of the allegation pose any increased risk to their business. They must consider what action they deem necessary to minimise the risks, which may include, for example, moving a member of staff to other duties or restricting access to the Consumer Council systems. **In making decisions to mitigate risks through staff transfer or restriction of duties, the Section Head(s) must consult with Human Resources.** Advice may be taken from FRCB to ensure that any actions being considered do not have the potential to impede the investigation.

7.3 Depending on the nature and seriousness of the allegations raised, the Chief Executive may consider whether it is appropriate to draw the matter to the attention of their

Grade 3, other internal or external stakeholders and/or the Minister. Potential conflicts of interest must be considered before taking this action.

## **8.0 TERMS OF REFERENCE**

8.1 Regardless of whether a preliminary enquiry or a full investigation is undertaken, a comprehensive Terms of Reference must be drawn up to ensure that the focus of the enquiries is gathering sufficient reliable evidence to prove or disprove the allegations.

8.2 The Terms of Reference will:

- Outline the specific allegation(s) to be investigated;
- Identify who will undertake the investigation;
- Define the scope and objectives of the investigation;
- Set out an estimated timescale for the provision of updates and completion of the enquiry;
- Stipulate that a report will be produced which sets out evidence gathered, findings, conclusions and recommended actions;
- Specify recipients of the final report; and
- Agree costs (if appropriate).

8.3 FRCB can provide a template for a Terms of Reference and advice and guidance as required.

8.4 The Terms of Reference must be agreed with the Chief Executive or relevant Director.

## **9.0 INVESTIGATIONS**

9.1 It is essential that, in each case, the actions taken by the Consumer Council are proportionate, effective and timely, with the rationale for each course of action clearly documented. The investigation officer must keep a full record of the detail of all enquiries, evidence gathered and conclusions reached.

9.2 If discreet preliminary enquiries are undertaken, it is imperative that they do not prejudice subsequent investigations or corrupt evidence. Therefore, **IF IN DOUBT, ASK FOR ADVICE.**

9.3 If, after discreet initial enquiries are concluded, it is determined that fraud is not suspected, no further action is necessary and the case may be closed. A Fraud &

Raising Concerns Case Closure Summary (**Annex 2**) must be completed, as fully as possible, by the investigation officer and sent to the Chief Executive and FRCB.

- 9.4 If, however, it is determined that fraud may have occurred or may have been attempted, a full investigation is necessary and should be undertaken as soon as possible.
- 9.5 During the course of an investigation, all staff have a responsibility to co-operate with requests for assistance, information and documentation.
- 9.6 Investigations will take account of good practice guidance which is available from FRCB and DoF Accountability and Financial Management Division.

## **10.0 ACTIONS ON CONCLUSION OF AN INVESTIGATION**

10.1 On conclusion of an investigation, the assigned investigator will prepare a written report to the person specified in the terms of reference. Where appropriate the report will cover:

- a summary of the evidence obtained in respect of each objective;
- a clear conclusion on each objective;
- quantification of any losses;
- any control issues identified;
- if the report is being referred to Human Resources for consideration of disciplinary action;
- if the report is being referred to the Police Service of Northern Ireland (PSNI) for consideration of prosecution; and
- any follow up report to Internal Audit in respect of control matters identified.

10.2 The investigation officer must complete a Case Closure Summary (**Annex 2**), as fully as possible and send to the Chief Executive and FRCB, accompanied by a copy of the final investigation report (redacted, if necessary).

10.3 The Director of the relevant business area will determine what, if any, action needs to be taken.

10.4 Where identified, control issues may be notified to the Head of Internal Audit and should be used by management to review and enhance controls and procedures.

#### **11.0 POLICE SERVICE OF NORTHERN IRELAND INVOLVEMENT**

11.1 Where an act of fraud has been perpetrated or attempted, or where it is likely that a criminal act has taken place, the case will be referred to the PSNI. This can occur at any stage of an enquiry, from receipt of the initial allegation through to the final report.

11.2 The Chief Executive will be responsible for all PSNI referrals, which will comply with the guidance set out in the Acceptance Criteria and Evidence Pack, which forms part of the Memorandum of Understanding between the Northern Ireland Public Sector and the PSNI.

11.3 Follow-up of cases referred to the PSNI will be undertaken by the Chief Executive or FRCB.

11.4 Following referral to the PSNI, it may be necessary at a later time to provide a Statement of Complaint. This will be signed, on behalf of the Consumer Council, by the Chief Executive.

#### **12.0 COMMUNICATION WITH THE PERSON WHO MADE THE ALLEGATION**

12.1 Where contact details have been provided, the Chief Executive will maintain communication with the person who made the allegation.

12.2 Receipt of the allegation will be acknowledged in writing by a representative of the Consumer Council within 10 working days of the date it was received.

12.3 Chief Executive will remain the contact point for the person who made the allegation unless the contact details of an assigned investigator are passed to them.

12.4 The person who made the allegation may be contacted:

- to offer a meeting with a representative of the Consumer Council;
- to request additional information or clarification;

- to advise that their further participation may be needed;
- to notify them if their concerns are being referred to any other authority for example the Northern Ireland Audit Office (NIAO) or the Police Service of Northern Ireland (PSNI).

12.5 When enquiries are concluded, the person who made the allegations will be notified. Insofar as the Consumer Council is able, feedback will be provided on the outcome of the matters raised but it must be recognised that this will not be possible where this would infringe a duty of confidence owed by the Consumer Council to someone else.

### **13.0 FLOWCHART OF KEY ACTIONS**

13.1 Key actions to be taken in respect of a fraud allegation are outlined in the flowchart at **Annex 3**.

### **14.0 DISCIPLINARY PROCEDURES AND THE RECOVERY OF LOSSES**

14.1 Where potential misconduct by a member of staff has been identified as an outcome to the investigation, the Chief Executive, with advice as necessary from Director of Corporate Services will consider what action, if any, is appropriate in line with the NICS Disciplinary policy.

14.2 If any financial loss is identified and quantified, recovery must be sought in all cases. The Chief Executive, with advice as necessary from the Head of DfE FRCB and Head of Sponsor Team will seek repayment of losses in the case of fraud perpetrated by members of staff. The Consumer Council will take any action necessary in respect of other losses. This may include pursuing recovery through appropriate legal channels where the loss is considered substantial and further legal action may be necessary. The Consumer Council would normally expect to recover costs in addition to losses.

14.3 Any offence which generates proceeds is capable of attracting criminal confiscation. Assets recovery will be considered, where appropriate, either through the criminal process or civil courts.

### **15.0 REVIEW OF FRAUD RESPONSE PLAN**

15.1 The Consumer Council's Head of Finance will conduct a review of the Fraud Response Plan every two years or more frequently if required, to ensure that it reflects changes

which may be necessary to strengthen future responses by the Consumer Council to fraud and to ensure that the procedures reflect current best practice.

## **16.0 FRAUD & RAISING CONCERNS BRANCH**

- 16.1 In order to provide DfE senior management with a clear understanding of the level and impact of allegations of fraud made to the Department, The Departmental Fraud Register will be used to record and monitor all cases, their specific details and the actions taken to address them.
- 16.2 FRCB is responsible for the management and control of all cases recorded on the Departmental Fraud Register.
- 16.3 The Branch will also: provide document templates; advice & guidance; oversight of the progress of investigations; maintenance of secure records; monitor the progress of cases referred to the PSNI; and report to departmental management board(s).
- 16.4 The Director of Corporate Governance Division (Speak-Up Champion) will maintain oversight of the work of the Branch.
- 16.5 The Branch can be contacted by telephone on 028 9025 7466 (ext 57466) or by email at [raising.concerns@economy-ni.gov.uk](mailto:raising.concerns@economy-ni.gov.uk).

## **17.0 CONCLUSION**

- 17.1 The circumstances of individual frauds will vary. The Consumer Council has a zero tolerance to fraud and all cases of actual and suspected fraud will be thoroughly and promptly investigated and appropriate action taken.
- 17.2 Any queries in connection with this plan or associated guidance should be directed to the Finance Department/Chief Executive. The DfE FRCB is available to offer advice and guidance on receipt of allegations, referrals, investigations or reporting. The Head of FRCB can be contacted on (028) 90257466 or email [raising.concerns@economy-ni.gov.uk](mailto:raising.concerns@economy-ni.gov.uk). Internal Audit Service is available to offer advice and assistance on risk management/internal control issues. The DfE Head of Internal Audit can be contacted on (028) 9025 7410 (Ext 57410).

## ANNEX 1 FRAUD & RAISING CONCERNS FORM

OFFICIAL – SENSITIVE

### THE CONSUMER COUNCIL

#### FRAUD & RAISING CONCERNS NOTIFICATION FORM

*NB: To be completed **as soon as possible** after the receipt of any allegation of concern, regardless of the nature of the allegations or their source.*

Please provide as much information as possible and e-mail to the relevant Director, Chief Executive and the Fraud & Raising Concerns Branch at [raising.concerns@economy-ni.gov.uk](mailto:raising.concerns@economy-ni.gov.uk).

	<b>The Consumer Council case reference number<sup>1</sup> (assigned by the Chief Executive's Office):</b>	
	<b>Departmental case reference number (assigned by the FRCB):</b>	
A1	Date allegation received in the Consumer Council:	
A2	Details of the allegation (including type of communication e.g. telephone call/ email):	(Please include as much detail on the allegations/disclosure as possible)
A3	Name & contact details of person making the allegation (if known):	
A4	Was confidentiality requested by the person raising the concern?	
A5	Date on which an acknowledgement of receipt was issued to the person raising the allegation / concern. If correspondence has not yet been acknowledged in writing, please state this	
A6	Name & contact details of officer who received the allegation / disclosure:	
A7	Directorate to which allegation / disclosure relates:	
A8	Details of the specific location at which the incident occurred:	
A9	Details of any documents (electronic or hard copy) received with allegation: NB: Please forward all documentation with this notification, including any written record of a telephone call.	

<sup>1</sup> Refer to Notification of Fraud/Suspected Fraud Register on TRIM



A10	Date fraud / concern was first discovered:	
A11	Estimated or actual value of monies at risk through the suspected fraud / concern:	
A12	Has the PSNI been notified? If so, please provide date of referral, details of investigating officer and case reference number:	
A13	Name & details of contact person for ongoing correspondence / progress updates:	
<b>ADDITIONAL DETAILS SPECIFIC TO ALLEGATION OF SUSPECTED FRAUD</b>		
A14	Is the case being reported as <b>actual</b> , <b>suspected</b> or <b>attempted</b> fraud:	
A15	Type of fraud / suspected fraud (see note 1):	
A16	Cause of fraud / suspected fraud (see note 2):	
A17	How was the fraud / suspected fraud discovered (see note 3):	
A18	Who perpetrated the fraud / suspected fraud (see note 4):	
A19	Category of any other action taken (see note 5):	
A20	Specific detail of any other action taken:	

When enquiries/investigations are finalised, a **Fraud & Raising Concerns Case Closure Summary (Annex 2)** must be completed as fully as possible and sent to the Chief Executive, Director of the relevant business area and Fraud & Raising Concerns Branch at [raising.concerns@economy-ni.gov.uk](mailto:raising.concerns@economy-ni.gov.uk)

### **Notes**

#### **1. Type of fraud**

- Grant related
- Theft of assets (please state type of asset e.g. cash, laptop, oil, tools, camera)
- Payment process related
- Income related
- Pay or pay related allowances
- Travel and subsistence
- Pension fraud
- Contractor fraud

- Procurement fraud
- False representation
- Failure to disclose information
- Abuse of position
- Other (please specify)

## **2. Cause of fraud**

- Absence of proper controls
- Failure to observe existing controls
- Opportunistic
- Unknown

## **3. Means of discovery of fraud**

- Normal operation of control procedures
- Whistleblowing (internal or external)
- Internal Audit
- External
- Computer analysis/National Fraud Initiative
- Other means (please specify)

## **4. Perpetrators of Fraud**

- Internal staff member
- Contractor
- Funded body/grant applicant
- Other third party (please specify)
- Collusion between internal and external parties
- Too early to determine
- Unknown

## **5. Other actions taken**

- Controls improved
- Control improvements being considered
- Too early to determine
- No action possible
- Disciplinary action
- Prosecution

**ANNEX 2 CASE CLOSURE FORM**

*OFFICIAL – SENSITIVE*

**THE CONSUMER COUNCIL**

**FRAUD & RAISING CONCERNS CASE CLOSURE SUMMARY**

*NB: To be completed as soon as possible after the completion of enquiries/investigation into any allegation made under the Fraud Response Plan or Raising Concerns (Whistleblowing) Procedures*

Please provide as much information as possible and e-mail the completed form to the Chief Executive, Director of the relevant business area and Fraud & Raising Concerns Branch at

[raising.concerns@economy-ni.gov.uk](mailto:raising.concerns@economy-ni.gov.uk)

	<b>The Consumer Council case reference number<sup>2</sup> (assigned by the Chief Executive's Office):</b>	
	<b>Departmental case reference number (assigned by the Fraud &amp; Raising Concerns Branch):</b>	
B1	Date Investigation Report completed (please attach a copy):	
B2	Date of final case closure:	
B3	Outcome of enquiries / investigation: <ul style="list-style-type: none"><li>- no irregularity</li><li>- irregularity found (other than fraud)</li><li>- fraud attempted but prevented</li><li>- actual fraud</li></ul>	
B4	Summary of key findings of the investigation:	

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<sup>2</sup> Refer to Notification of Fraud/Suspected Fraud Register on TRIM

B5	<p>If an irregularity / fraud was found, who was responsible?</p> <ul style="list-style-type: none"> <li>- Internal staff member</li> <li>- Contractor</li> <li>- Funded body / grant applicant</li> <li>- Other third party (please specify)</li> <li>- Collusion between internal and external parties</li> <li>- Unknown</li> </ul>	
B6	If relevant, date and details of feedback given to the person who made the initial disclosure:	
B7	Was there a financial loss to the department/Partner Organisation?	
B8	Total financial loss:	
B9	If any loss was incurred, what, if any, recovery arrangements are in place?	
B10	- If appropriate, quantify amount recovered to date:	
B11	<p>Type of action taken as a result of the investigation:</p> <ul style="list-style-type: none"> <li>- Controls improved</li> <li>- Control improvements being considered</li> <li>- Too early to determine</li> <li>- No action necessary / possible</li> <li>- Disciplinary action</li> </ul> <p>Referred for prosecution</p>	
B12	Specific details of actions taken to address issues arising from the investigation:	
B13	If no action is deemed necessary, please confirm if a similar irregularity or fraud has occurred in the organisation within the last 5 years:	
B14	Date and details of referral to other parties / organisations e.g. another department or PSNI:	
B15	If referred to the PSNI, please provide case reference number and summary of action taken:	

B16	Name & contact details in case further information is required:	
B17	Notes / further information:	

### ANNEX 3 FLOWCHART OF KEY ACTIONS



