

# Northern Ireland Audit Office

## Fraud Response Plan

### Introduction

1. The Northern Ireland Audit Office (NIAO) operates a zero tolerance to fraud and corruption and is committed to developing and maintaining a culture where its staff have, and are seen to have, the highest standards of honesty, propriety and integrity in the exercise of their duties.
2. Staff have a duty under the Office's Code of Conduct to bring forward information where they honestly believe someone may have committed or be about to commit an act of fraud or corruption.
3. The Fraud Response Plan sets out how NIAO staff and others should report suspicions or allegations of fraud and how NIAO will handle them. The Plan is intended to be implemented where attempted, suspected or proven fraud or corruption has been identified.
4. This document should be read in conjunction with the following NIAO documents:
  - ◆ Statement of Vision, Mission and Values
  - ◆ Code of Conduct
  - ◆ Anti-Fraud Policy Statement

All of these are available on NIAO's website.

### Safeguards

5. **Harassment or Victimisation** – The Office recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for malpractice. The Office will not tolerate harassment or victimisation and will take action to protect those who raise a concern in good faith.
6. **Confidentiality** – NIAO will do its utmost to protect an individual's identity when he/she raises a concern and does not want their name to be disclosed. It must be appreciated that the investigation process or a court process may lead to disclosure of an individual's identity.

7. **Anonymous Allegations** – The Plan encourages individuals to put their names to allegations. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the Office. In exercising this discretion, factors to be taken into account would include:

- ◆ seriousness of the issue raised;
- ◆ credibility of the concern; and
- ◆ likelihood of confirming the allegations from attributable sources.

8. **Untrue Allegations** – if an allegation is made in good faith, but is not confirmed by an investigation, no action will be taken against the individual responsible for making the allegation. If, however, individuals make malicious or vexatious allegations, action may be considered against the individual making the allegation.

## **What Should NIAO Staff Do If They Suspect Fraud or Corruption**

9. Staff who have concerns should report them as soon as possible to their immediate line manager.

10. If they feel unable to raise a particular matter with their line manager, for whatever reason, they should raise the matter with the Internal Auditor or their Director/Assistant Auditor General or the Deputy Comptroller and Auditor General. Alternatively, staff may report their concerns to the Office's whistleblowing website – [whistleblowing@niauditoffice.gov.uk](mailto:whistleblowing@niauditoffice.gov.uk).

11. If these channels have been followed and the member of staff still has concerns, or if the member of staff feels that they cannot discuss the matter with any of the above, they should discuss them with the Comptroller and Auditor General.

12. If staff feel that they cannot discuss their concerns with anyone in the Office they should refer the matter to one of the non-executive members of the Senior Management Group whose details are on NIAO's website.

13. An individual raising a concern must not discuss it with colleagues or friends or undertake investigative work.

## What Should A Member Of The Public Do If They Suspect Fraud or Corruption

14. A member of the public who suspects fraud or corruption involving NIAO, its staff or contractors is strongly encouraged to report their concerns:

- ◆ by contacting the Office's Counter Fraud Branch on 028 90251023 or by writing to the Branch at

The Northern Ireland Audit Office  
106 University Street  
BELFAST  
BT7 1EU

- ◆ by providing details of concerns on NIAO's whistleblowing website – [whistleblowing@niauditoffice.gov.uk](mailto:whistleblowing@niauditoffice.gov.uk)

### Action To Be Taken

15. The member of staff who receives a report of an attempted, suspected or proven fraud or any kind of financial impropriety, should immediately contact the Comptroller and Auditor General, or in his absence, the Deputy Comptroller and Auditor General.

16. The Comptroller and Auditor General will appoint someone to investigate the concerns brought forward as soon as possible after they have been raised and may not necessarily look within NIAO for someone to carry out such an investigation. The investigator will be trained in fraud investigation.

17. The outcome of an investigation will be given in writing to the C&AG.

### Follow-up Action

18. There are lessons to be learned from every incident of fraud. In each instant the investigating officer will prepare a paper for the Audit Committee and Senior Management Group's attention detailing the lessons to be drawn from the fraud and the need, if any, for wider dissemination of the lessons.

### Review

19. This plan will be reviewed periodically. Staff wishing to receive clarification on this policy and/or suggest improvements should contact Patrick O'Neill at extension 51023 or [Patrick.oneill@niauditoffice.gov.uk](mailto:Patrick.oneill@niauditoffice.gov.uk)