



## NORTHERN IRELAND SCREEN FRAUD RESPONSE PLAN

### Introduction

1. Northern Ireland Screen has adapted this Fraud Response Plan from its' sponsor Department DCAL's Fraud Response Plan and it will act as a procedural guide and provide a checklist of the required actions, which **must** be followed, in the event of a fraud, or attempted fraud, being suspected.
2. Adherence to this plan will ensure that timely and effective action is taken to prevent further losses, maximise the recovery and minimise recurrence of losses, identify the fraudsters and maximise the probability of success if any disciplinary/legal action taken.
3. 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 [Schedule II](#).
4. The formation of a new Group Internal Audit and Fraud Investigation Service will ensure the completion of investigations in accordance with the requirements of the Police and Criminal Evidence (Northern Ireland) Order 1989.
5. A Memorandum of Understanding (MoU) has also been agreed with the Police Service of Northern Ireland (PSNI) for the Public Sector. The MoU provides a basic framework for the working relationships between the NI Public Sector and the PSNI in respect of the investigation and prosecution of suspected fraud cases and is attached at [Schedule I](#) of this document.

## NORTHERN IRELAND SCREEN - FRAUD RESPONSE

### 6. Counterfeit Money

If large value amounts over £100 of counterfeit notes are presented to the organisation, the PSNI should be contacted immediately by phoning 101. The notes should be secured until the police arrive. If small amounts are discovered, contact the PSNI and inform the customer of the fraudulent note. Record the date counterfeit note was presented, the amount and the name and address of the person who presented the counterfeit note. Notify DCAL's Governance Support Unit immediately completing the Fraud notification template. ([Appendix II](#)) and advise action taken.

7. In the event of a fraud, attempted fraud or other illegal act being suspected including bribery (Bribery Act 2010), the officer should immediately report the matter to their line manager/Head of Department. If there is concern that line management may be involved, the matter should be reported to the next appropriate level. The Director of Finance & Corporate Services should also be contacted. Where confidentiality is sought, staff may report their suspicions direct to the Fraud Hotline Number 0808 100 2716.
8. Whether allegations are made directly to line management or via the Fraud Hotline, it is for line management to undertake an initial fact-finding exercise. This discreet preliminary enquiry, which should normally last no more than 48 hours should be carried out as speedily as possible and certainly initiated within 24 hours of the suspicion being raised.
9. 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. **It is imperative that such enquiries should not prejudice subsequent investigations or corrupt evidence, therefore, IF IN DOUBT, ASK FOR ADVICE.**  
The Group Internal Audit and Fraud Investigation Service can be contacted for advice on

how to correctly proceed at the preliminary enquiry stage and on what further enquiries are necessary. [Schedule II](#) provides contact details.

10. If the preliminary enquiry confirms that a fraud has not been attempted nor perpetrated, but, internal controls are deficient, management should review their control systems with a view to ensuring they are adequate and effective, and where relevant the Risk Management Framework should be updated and, where appropriate, the Corporate Risk Register.
11. It may be appropriate at this stage to engage internal audit to carry out further preliminary investigations in relation to potential internal control issues.

### **Formal Reporting Stage**

12. If the preliminary enquiry confirms the suspicion that a fraud has been attempted or perpetrated Northern Ireland Screen will arrange to hold an urgent meeting of its Fraud Investigation Oversight Group (FIOG) (and will notify DCAL using the ALB fraud notification form ([Appendix II](#))); the Chair of the Board, Audit & Risk Committee Chair, and Internal Audit of the issue – further updates will be provided as appropriate. Northern Ireland Screen’s NI Audit Officer Manager and Group Internal Audit and Fraud Investigation Service will also be informed of the situation.

OR

If the preliminary enquiry does not provide sufficient evidence but fraud is still suspected; then 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 internal fraud report pro-forma ([Appendix I](#)) should be completed as soon as possible by the Director of Finance and Corporate Services.

13. An urgent meeting of the Fraud Investigation Oversight Group (FIOG) should be convened to determine and record the action to be taken. FIOG comprises of the CEO (Chair), Chair of Audit & Risk Committee, Director of Finance & Corporate Services, Head of Internal Audit and a representative from the DFP Group Investigative Service. If the FIOG deem it

to be appropriate, the line management of the business area concerned will be invited to attend.

14. The FIOG will arrange for the suspected fraud to be reported immediately to DCAL (who will report it immediately to DFP, the Comptroller and Auditor General (C&AG) and the Charities Commission (if the investigation involves a charitable body) and correspondence will be copied to the Head of Internal Audit. Information on reported frauds will be provided to the Audit & Risk Committee and Board clearly highlighting frauds which suggest systemic weakness or emerging themes.
15. 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.
16. The FIOG will decide on the appropriate course of action including the full formal investigation arrangements. The scope of the investigation should be determined and if it is deemed that further expertise is required, eg Solicitors, Forensic Accountants/Engineers, the FIOG will engage the appropriate assistance.
17. FIOG should agree the Terms of Reference for the investigation and an oversight/checkpoint plan for the various stages of the investigation. The level of detail relayed to the FIOG on the progress of an investigation will be such as not to compromise or prejudice the outcome. The Terms of Reference will include appropriate and realistic timelines and progress against these will be monitored by FIOG.
18. The FIOG should ensure the following best practice guidance is applied during the investigation.
  - Details of all meetings held to progress an investigation, whether formal or informal, should be recorded. This is separate to the specific requirement to appropriately document and record interviews for evidentiary purposes.

- An investigatory log will be maintained in order to record progress and significant occurrences.
- **All aspects** of the suspected officer's work should be considered for investigation, not just the area where the fraud was discovered. Sample or full testing of this work may be required – consideration of use of Internal Audit should be given.
- 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 record of amendments relevant to the case **should be retained securely** and not disposed of per the normal routine procedures for disposal.
- Control weaknesses discovered in procedures during the investigation should be **strengthened immediately.**
- The extent, if any, of **supervisory failures** should be examined
- Consideration should be given to the audit of internal processes and procedures by Internal Audit, and the Audit Plan updated accordingly.
- For all cases of suspected fraud an internal audit review of system weaknesses is to be performed and a paper of lessons learned is to be prepared and circulated to relevant staff.

19. As per DCAL's Fraud Response Plan, Northern Ireland Screen is required to formally notify
  - the NI Audit Office of the suspected fraud and keep them updated as the case progresses.
  - the DFP Group Investigative Service of the suspected fraud and seek advice as to how the investigation of the suspected fraud should proceed.
20. DCAL will formally notify The Department of Finance and Personnel (DFP) of the suspected fraud and keep them updated as the case progresses.
21. If the DFP Group Investigative Service representative advises that the investigation has criminal implications then he/she will attend all Northern Ireland Screen FIOG meetings and will take the lead on the investigation.

22. Northern Ireland Screen is required to provide updates on **live cases** to DCAL on a monthly basis or more often depending on the significance of the case.

### **Liaison with the Police Service of Northern Ireland**

23. The FIOG should ensure that legal and/or police advice is sought where necessary, based on the advice of DFP Group Investigative Service. DFP Group Investigative Service, on behalf of the FIOG, will lead on liaisons with the Police Service of Northern Ireland Organised Crime Branch, based at Knocknagoney PSNI Station, Belfast, in line with the agreed terms contained in the MoU. PSNI is available to give advice and/or guidance in cases where fraud is suspected (contact details are available in the Annex B of the MoU; [Schedule I](#) refers). Where actual or attempted fraud is confirmed and is of a large or complex nature, the PSNI Organised Crime Branch is capable of carrying out investigations. Smaller cases may be referred to the local police.

### **Post Event Action**

24. 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. This should include a review of the adequacy of the level of checking on grants and other payments. Additionally, if a Northern Ireland Screen employee is suspected of involvement, the FIOG 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.
25. Northern Ireland Screen will notify DCAL, using the Fraud Notification Form proforma ([Schedule III](#)) advising if the suspected fraud is within a community and voluntary group and the investigation needs to be flagged on the Government Funding Database.
26. Where appropriate, a lessons' learned report will be compiled and agreed by the FIOG and placed on file. Any key lessons learned will then be circulated to all staff.

27. The FIOG is stood down once

- the course of action is agreed and is being taken forward either by HR and/or PSNI/PPS; and
- where appropriate, the lessons learned report has been agreed

OR

- no further action is deemed necessary by the FIOG

28. Internal Audit should be engaged to provide advice and assistance on matters relating to internal control, if considered appropriate.

29. Northern Ireland Screen will complete an internal audit review of system weaknesses in all cases of suspected fraud and lessons learned prepared.

### **Conclusion**

30. Any queries in connection with this response plan should be made to the Director of Finance & Corporate Services.

31. Advice and assistance on risk management/internal control issues can be sought from the Director of Finance & Corporate Services and Head of Internal Audit.

32. Current contact details for officers referred to above are provided in [Schedule II](#).

**Internal Fraud Report Pro-forma**

(Part 1) Identity Details of Alleged Offender

Date: \_\_\_\_\_

Suspect  Address _____ _____ _____ _____ _____ _____	<b>Project Application No:</b> _____ (if applicable)
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(Part 2) Other Persons Involved (eg family members or known associates)

NAME	ADDRESS
1.	_____
	_____
	_____
2.	_____
	_____
	_____
3.	_____
	_____
	_____

(Part 3) Details of Allegation/Suspected Offence (attach a separate report if necessary)

_____ _____ _____ _____ _____	£ <span style="border: 1px solid black; display: inline-block; width: 50px; height: 30px; vertical-align: middle;"></span>
Please estimate the financial involvement in this case. (This box must be completed)	



Part 4) Supporting Documentation (Original documentation should be provided and copies retained by referring office)

1	6
2	7
3	8
4	9
5	10

Date Detected \_\_\_\_\_ Date of Alleged Incident \_\_\_\_\_

\*EU Structural Funds only: Irregularity form completed Yes / No  
Article 4 Inspection carried out (date): \_\_\_\_\_

Reporting Officer \_\_\_\_\_ Office/Dept \_\_\_\_\_ Tel No/Ext \_\_\_\_\_  
(PRINT NAME)

Signed \_\_\_\_\_ Dated: \_\_\_\_\_

[\(Part 5\) Line Management/Comment/Recommendation](#)

<p><i>COPY OF REFERRAL FORWARDED TO DIRECTOR OF FINANCE &amp; CORPORATE SERVICES YES/NO</i></p> <p>Signed _____ Date _____</p>
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[\(Part 6\) Group Internal Audit and Fraud Investigation Service Comments](#)

<p>_____</p> <p>_____</p> <p>_____</p> <p>Signed _____ Dated _____</p>
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<p>Date Case Recorded on Database: _____</p> <p>Signed: _____ Date: _____</p>
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**External Referral Form – DCAL**

**(Part 1) Identity Details of Alleged Offender**

<p>Employee Name:</p> <p>Office Address:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>Home Address:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Payroll No: _____</p>
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**(Part 2) Other Persons Involved (eg known associates)**

NAME:	ADDRESS (Office)	Payroll No.(if applicable)
<b>1.</b>	_____	
	_____	
	_____	
<b>2.</b>	_____	
	_____	
	_____	
<b>3.</b>	_____	
	_____	
	_____	

(Part 3) Details of Allegation/Suspected Offence (attach a separate report if necessary)

_____ _____ _____ _____ _____ _____	
Please estimate the financial involvement in this case	£ <input type="text"/>

(Part 4) Supporting Documentation (these should be legible copies)

1.	6
2.	7
3	8
4	9
5	10

Date Detected: \_\_\_\_\_

Date of Alleged Incident: \_\_\_\_\_

Reporting Officer: \_\_\_\_\_ Office/Dept: \_\_\_\_\_ Tel No/Ext: \_\_\_\_\_

(PRINT NAME)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**GROUP INTERNAL AUDIT AND FRAUD INVESTIGATION SERVICE USE ONLY**

(Part 5) Group Internal Audit and Fraud Investigation Service Comments

_____
_____
_____
Signed _____ Dated _____
_____

Date case recorded on database: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**MEMORANDUM OF  
UNDERSTANDING BETWEEN THE  
NORTHERN IRELAND PUBLIC  
SECTOR**

**AND**

**THE POLICE SERVICE OF  
NORTHERN IRELAND (PSNI)**

**1. INTRODUCTION**

This Memorandum of Understanding (MOU) sets out a basic framework for the working relationship between the Northern Ireland Public Sector (as defined below) and the Police Service of Northern Ireland (PSNI), in respect of the investigation and prosecution of suspected fraud cases.

It is recognised and accepted by the public sector bodies participating in this Memorandum (as listed in Annex A) and by the PSNI that this Memorandum shall not be regarded as a contract and does not create any rights, liabilities, or obligations which would have a binding effect in law. It is intended to record the agreed best practice to be followed, but is purely advisory and does not itself seek to impose any obligations or restrictions beyond those contained in the relevant applicable legislation.

**2. THE NORTHERN IRELAND PUBLIC SECTOR BODIES COVERED BY THIS MEMORANDUM**

The Northern Ireland Civil Service (NICS) departments are responsible for all matters devolved to the NI Assembly.

Each individual NICS department may also have responsibility for a number of Executive Agencies or other sponsored bodies, including for example Non Departmental Public Bodies (NDPBs), Health and Social Care Bodies, Local Authorities / Councils etc. Such bodies have been established to undertake the executive functions of government. All such organisations are essentially funded by public funds.

This Memorandum is expected to apply to all Northern Ireland Public Sector bodies. An updated list of the Public Sector bodies covered by this Memorandum can be found at Annex A.

**3. THE POLICE SERVICE OF NORTHERN IRELAND (PSNI)**

The PSNI was established in November 2001 as a result of the recommendations of the Independent Commission on Policing in

Northern Ireland, which was set up as a result of the Belfast Agreement.

The purpose of the PSNI is to work with communities and partners to make Northern Ireland safe, confident and peaceful through professional, protective, personal policing upholding the values of:

- Honesty and openness;
- Fairness and courtesy;
- Partnerships, performance, professionalism; and
- Respect for the rights of all.

The PSNI is committed to promoting a fraud prevention strategy in the Public and Private Sectors.

#### **4. WHAT IS FRAUD?**

Fraud is defined as a criminal deception committed by a person who acts in a false and deceitful way. There are a number of offences under a variety of legislation and essentially the suspect will demonstrate some form of dishonesty and/or deception.

The Fraud Act 2006 became law in January 2007 replacing a complicated array of over-specific and overlapping deception offences under the Theft Acts 1969 and the Theft Orders 1978 and 1997.

The Act establishes a new general offence of fraud, which can be committed in three ways – by false representation, by failing to disclose information and by abuse of position. It also establishes a number of specific offences to assist in the fight against fraud – these include an offence of possessing articles for use in fraud and an offence of making or supplying articles for use in fraud.

While the Fraud Act now provides a legal definition for the term “fraud”, this Memorandum also covers cases which fall within the general understanding of the term – this includes cases of theft, false accounting, bribery and corruption, deception and collusion etc.

## 5. STATEMENT OF INTENT

This Memorandum aims to set out a framework to ensure appropriate action is taken by the public sector organisations stipulated at Annex A in line with DFP guidelines to deal with cases of suspected fraud as set out in Annex 4.7 of Managing Public Money Northern Ireland (MPMNI) and other anti fraud guidance issued by DFP, and that actions throughout the investigative process are conducted in accordance with the Police and Criminal Evidence (Northern Ireland) Order 1989 (PACE) where appropriate.

It also provides for the exchange of relevant information between the two parties and seeks to ensure that such disclosure of information to the other is in a timely manner and complies with any relevant legislation.

A list of departmental contacts, having responsibility for the effective working of this MOU, is contained in Annex B and this will need to be augmented in those organisations covered by this Memorandum by equivalent contact points<sup>1</sup>.

The working relationship between the NI Public Sector and the PSNI through nominated contact points is designed to:

- Facilitate the prompt and effective processing of investigations in cases of suspected fraud;

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<sup>1</sup> These contacts are for the operation of the MOU and not intended to override operational contacts already working within some departments/bodies or appointed by them to work on their behalf.



- Ensure that cases of suspected fraud are referred promptly to agreed PSNI contact points and in the agreed format (Annex D);
- Ensure that all investigative work undertaken by public bodies prior to formal referral to PSNI has been fully compliant with the Police and Criminal Evidence (Northern Ireland) Order 1989 (PACE);
- Provide a consistent approach to those cases referred to the PSNI for investigation;
- Provide the PSNI with nominated contacts within Public Sector bodies for the conduct of fraud investigations;
- Ensure that information passing between the PSNI and the NICS is dealt with confidentially and processed in accordance with the terms of this Memorandum<sup>2</sup> and any legislative requirements; and
- Develop the concept of mutual aid.

## 6. OPERATING PROTOCOLS

### Referrals

Public bodies should liaise with the PSNI Organised Crime Branch (OCB) Financial Crime Team as appropriate, making reference to the guidance set out in the Fraud Forum's Fraud Management Checklist issued by DFP on the 12 October 2006.

Subject to the Acceptance Criteria as outlined at Annex C the public body will forward an Evidence Pack to the PSNI OCB Financial Crime Team.

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<sup>2</sup> Where this does not conflict with any existing arrangements between a particular body and the PSNI, in which case, the existing arrangements should prevail.

On receipt of the Evidence Pack (see Annex D) the PSNI OCB Financial Crime Team will assess the case and subject to the outcome of the assessment process the PSNI Crime Team will:

1. Accept the case for investigation;
2. Refer the case to PSNI District Crime Manager for investigation. (In this event the originating public sector body will be informed in writing who the relevant District Crime Manager will be for the purposes of future communication.); or
3. Refer the case to originating public sector body for further enquiry/action/information.

Having accepted a case for investigation the PSNI (OCB Financial Crime Team or the relevant District Crime Manager) and Public Sector Body concerned should agree, at the outset, arrangements for monitoring progress on the case.

**7. PERIOD OF OPERATION**

This Memorandum originally took effect from 30 October 2006, and was updated and revised in September 2010.

The parties will be required to give 6 months notice, in writing, to terminate the Memorandum.<sup>3</sup>

**8. REVIEW OR VARIATION OF MEMORANDUM**

This Memorandum will continue to be formally reviewed each year, however, either party may ask for a review at any time. Any variations will be recorded and the revisions will be issued by the Memorandum Co-ordinators (see paragraph 10).

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<sup>3</sup> This requirement can be relaxed in exceptional circumstances with the agreement of both parties

This Memorandum may have to be reviewed or suspended in the event of an emergency involving the implementation of either party's Business Contingency Plans.

**9. MOU LIAISON ARRANGEMENTS AND DISPUTES PROCEDURES**

Close liaison is essential to ensure the effective and economic delivery of the services specified in this Memorandum. Liaison should be through the nominated contacts listed in Annex B for this purpose.

Disputes should be resolved at operational level. Those that cannot be resolved locally in terms of the operation of this MOU should be escalated to the NICS Fraud Forum for resolution via the departmental contacts listed in Annex B.

**10. MEMORANDUM CO-ORDINATORS**

The NICS Fraud Forum (representing the NICS departments, their agencies and sponsored bodies) and the PSNI will appoint Memorandum Co-ordinators who will be responsible for monitoring the operation of the Memorandum and making any changes to it. The Co-ordinators are:

**NI Public Sector** The Treasury Officer of Accounts  
DFP

**PSNI** Detective Chief Inspector Organised Crime  
Branch Financial Crime Team

**This Memorandum is re - signed by:**

Matt Baggett  
Chief Constable, PSNI CC

Date: 10<sup>9</sup> 10



**(NI Public Sector)**

Date: 21.9.10

**Original date of signing : 30 OCTOBER 2006**

## ANNEX A

**Departments, Agencies, NDPBs, Health and Social Care Bodies, Councils and other NI public sector bodies covered by this Memorandum**

**Department of Agriculture and Rural Development**

Department of Agriculture and Rural Development
Rivers Agency
Forest Service
Northern Ireland Fishery Harbour Authority
Agri-Food and Biosciences Institute
Livestock & Meat Commission

**Department of Culture, Arts and Leisure**

Department of Culture, Arts and Leisure
National Museums & Galleries of Northern Ireland
Sports Council for Northern Ireland
Arts Council of Northern Ireland
Northern Ireland Museums Council
The Governors of the Armagh Observatory & Planetarium
Northern Ireland Events Company
W5 On line and W5 on Line Limited
Sports Institute
Northern Ireland Screen Commission Ltd
Libraries NI

**Department of Education**

Department of Education
Northern Ireland Council for the Curriculum, Examinations & Assessment
Belfast Education and Library Board
North Eastern Education and Library Board
South Eastern Education and Library Board
Southern Education and Library Board
Western Education and Library Board
Staff Commission for Education & Library Boards
Youth Council for Northern Ireland
Council for Catholic Maintained Schools

**Department for Employment and Learning**

Department for Employment and Learning
Ulster Supported Employment Limited
Construction Industry Training Board
Labour Relations Agency
FE Colleges
Higher Education Institutions

**Department of Enterprise, Trade and Investment**

Department of Enterprise, Trade and Investment
Invest Northern Ireland
Northern Ireland Tourist Board
General Consumer Council for Northern Ireland
Health and Safety Executive for Northern Ireland
Rural Cottage Holiday Ltd
Giant's Causeway Visitors Facilities Ltd

**Department of the Environment**

Department of the Environment
Driver and Vehicle Agency
Northern Ireland Environment Agency
Planning Service
Northern Ireland Local Government Officers' Superannuation Committee
Local Government Staff Commission for Northern Ireland
Antrim Borough Council
Ards Borough Council
Armagh City and District Council
Ballymena Borough Council
Ballymoney Borough Council
Banbridge District Council
Belfast City Council
Carrickfergus Borough Council
Castlereagh Borough Council
Coleraine Borough Council
Cookstown District Council
Craigavon Borough Council

Derry City Council
Down District Council
Dungannon and South Tyrone Borough Council
Fermanagh District Council
Larne Borough Council
Limavady Borough Council
Lisburn City Council
Magherafelt District Council
Moyle District Council
Newry and Mourne District Council
Newtownabbey Borough Council
North Down Borough Council
Omagh District Council
Strabane District Council

#### **Department of Finance and Personnel**

Department of Finance and Personnel
Northern Ireland Statistics and Research Agency
Land and Property Services Agency

#### **Department of Health, Social Services and Public Safety**

Department of Health, Social Services and Public Safety
Northern Ireland Medical & Dental Training Agency
Northern Ireland Fire and Rescue Service
Northern Ireland Blood Transfusion Service (Special Agency)
Regulation and Quality Improvement Authority
Belfast Health and Social Care Trust
Northern Health and Social Care Trust
South Eastern Health and Social Care Trust
Southern Health and Social Care Trust
Western Health and Social Care Trust
Northern Ireland Ambulance Service Health and Social Care Trust
Health & Social Care Board
Northern Ireland Social Care Council
Northern Ireland Practice & Education Council for Nursing and Midwifery
Northern Ireland Guardian ad Litem Agency
Public Health Agency
Business Services Organisation
Patient & Client Council

**Department of Justice**

Department of Justice
Forensic Science Northern Ireland
Youth Justice
Compensation Agency
Northern Ireland Prison Service
Courts and Tribunal Service
Northern Ireland Policing Board
Police Rehabilitation and Retraining Trust
NI Law Commission
RUC George Cross Foundation
Criminal Justice Inspection NI
Northern Ireland Police Fund
Office of the Police Ombudsman
Probation Board NI
Police Service of Northern Ireland
NI Legal Services Commission

**Department for Regional Development**

Department for Regional Development
Roads Service
Northern Ireland Transport Holding Company
Northern Ireland Water Limited

**Department for Social Development**

Department for Social Development
Social Security Agency
Northern Ireland Housing Executive
Ilex Urban Regeneration Co Ltd
Charity Commission for Northern Ireland
Disability living Allowance Advisory Board for Northern Ireland
Rent Assessment Panel
Vaughan Charity



**Office of the First Minister and deputy First Minister**

Office of the First Minister and deputy First Minister
The Equality Commission for Northern Ireland
Strategic Investment Board Limited
Economic Research Institute of Northern Ireland
The Commissioner for Children and Young People for Northern Ireland
Community Relations Council for Northern Ireland
Commission for Victims and Survivors for Northern Ireland

**Northern Ireland Authority for Utility Regulation**

Northern Ireland Authority for Utility Regulation
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**Public Prosecution Service for Northern Ireland**

Public Prosecution Service for Northern Ireland
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## ANNEX B

**DEPARTMENTAL & PSNI CONTACTS****1. DEPARTMENTAL CONTACTS FOR THE OPERATION OF THE MOU**

<b>DEPARTMENT</b>	<b>NAME OF CONTACT</b>	<b>CONTACT DETAILS</b>
DARD	Thomas McCauley	<a href="mailto:Thomas.mccauley@dardni.gov.uk">Thomas.mccauley@dardni.gov.uk</a>
DCAL	Gavin Patrick	<a href="mailto:Gavin.patrick@dcalni.gov.uk">Gavin.patrick@dcalni.gov.uk</a>
DE	Michelle Anderson	<a href="mailto:Michelle.anderson@deni.gov.uk">Michelle.anderson@deni.gov.uk</a>
DEL	Maryann Smith	<a href="mailto:Maryann.smith@delni.gov.uk">Maryann.smith@delni.gov.uk</a>
DETI	Terry Coyne	<a href="mailto:Terence.coyne@detini.gov.uk">Terence.coyne@detini.gov.uk</a>
DFP	Michael Matthews	<a href="mailto:Michael.matthews@dfpni.gov.uk">Michael.matthews@dfpni.gov.uk</a>
DHSSPS	Deborah Magee	<a href="mailto:Deborah.magee@dhsspsni.gov.uk">Deborah.magee@dhsspsni.gov.uk</a>
DOE	Peter Aiken	<a href="mailto:Peter.aiken@doeni.gov.uk">Peter.aiken@doeni.gov.uk</a>
DOJ	Ken Rainey	<a href="mailto:Ken.rainey@dojni.x.gsi.gov.uk">Ken.rainey@dojni.x.gsi.gov.uk</a>
DRD	Pat Quinn	<a href="mailto:Pat.quinn@drdni.gov.uk">Pat.quinn@drdni.gov.uk</a>
DSD	Jacqueline McLaughlin	<a href="mailto:Jacqueline.mclaughlin@dsdni.gov.uk">Jacqueline.mclaughlin@dsdni.gov.uk</a>
OFMDFM	Alison Stafford	<a href="mailto:Alison.stafford@ofmdfmi.gov.uk">Alison.stafford@ofmdfmi.gov.uk</a>
PPS	Stephen Wright	<a href="mailto:Stephen.wright@ppsni.x.gsi.gov.uk">Stephen.wright@ppsni.x.gsi.gov.uk</a>

## 2. PSNI CONTACTS FOR THE OPERATION OF THE MOU

DEPARTMENT/UNIT	NAME OF CONTACT	CONTACT DETAILS
PSNI, OCB	Kim McCauley	<a href="mailto:kim.mccauley@psni.pnn.police.uk">kim.mccauley@psni.pnn.police.uk</a>
PSNI, OCB	Alan Scott	<a href="mailto:Alan.scott@psni.pnn.police.uk">Alan.scott@psni.pnn.police.uk</a>
PSNI, OCB	Stephen Crooks	<a href="mailto:stephen.crooks@psni.pnn.police.uk">stephen.crooks@psni.pnn.police.uk</a>

ANNEX C

**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 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.

**ANNEX D**

**PSNI AGREED FORMAT OF EVIDENCE PACK**

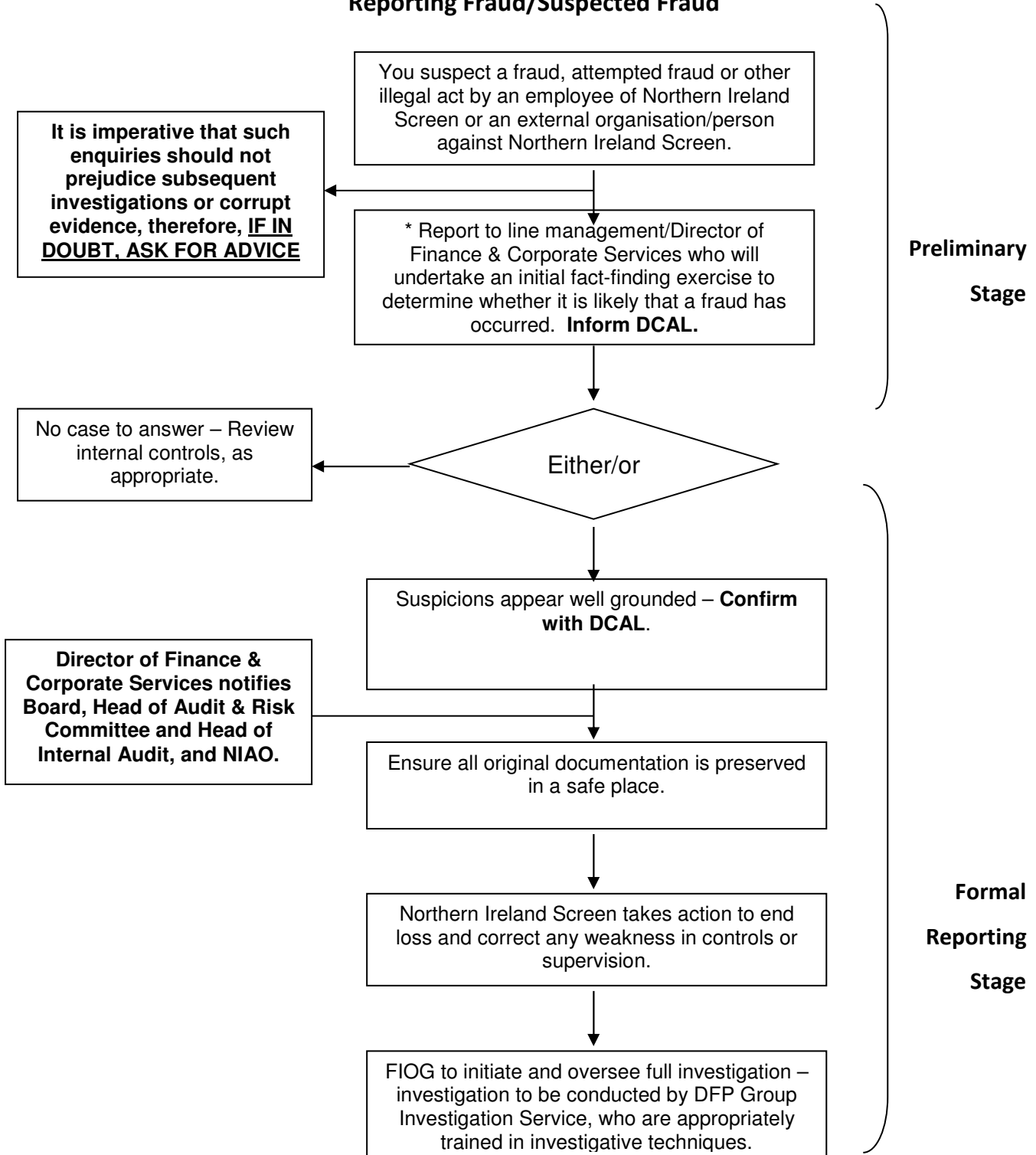
1. Evidential packages should contain a detailed summary of all relevant information surrounding the allegations made. This should include the nature of the allegations against the suspect, including the full name, address and date of birth of the suspect.
  
2. The package should also include: -
  - All available details of any other parties suspected of involvement in the alleged fraud, including the reasons for the suspicions;
  
  - A comprehensive report outlining the nature of the allegations including values and relevant dates;
  
  - A full description 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;
  
  - Names, Dates of Birth, addresses and any other contact details of all witnesses identified at the time of reporting to the police, including copies of any statements;
  
  - Copies of all statements obtained from witnesses and suspects. (Where more than three witness statements are provided, it is essential to list them on a schedule.) The Schedule should:-
    - identify each witness

- outline, in brief, the evidence in chief each witness has or will provide
- detail the Exhibits each witness has or will produce.

**UNDER NO CIRCUMSTANCES SHOULD ORIGINAL DOCUMENTS BE FORWARDED AT REFERRAL STAGE. In the event that the case is accepted by the PSNI for investigation arrangements will be made to obtain such documentation where required.**

- Any police reference numbers, which may already apply to any part of the case; and
- A name and contact point within the organisation.

### Reporting Fraud/Suspected Fraud



\* If you are concerned that line management may be involved in the suspected fraud, you should report it to the next appropriate level. Alternatively, at any stage in the process, you can contact the Director of Finance & Corporate Services, or Head of Internal Audit for advice.

**Contact Details**

<b>Name</b>	<b>Designation</b>	<b>Telephone Number</b>
Linda Martin	Director of Finance & Corporate Services	9026 8584 (Ext 216)
Fiona MacMillan	Chair of Audit & Risk Committee	07767 250173
Cara McCrory	Head of Internal Audit, PWC	9024 5454
Michelle Anderson	Group Internal Audit and Fraud Investigation Service	michelle.anderson@dfpni.gov.uk



**Initial Fraud Notification of Frauds to DCAL within a community/voluntary group**

**The information below is required if known at the date of reporting.**

1	Fraud reference number (unique identifier)	e.g. NIS 2012/13 – DCAL 1
2	Department	e.g. Funding
3	Name of Body (eg specific third party organisation)	e.g. Cinemagic
4	Is the body a charitable organisation	i.e listed on the Charities Commission NI website
5	Is the body a community and/or voluntary group	i.e is it recorded on the DSD Government Funded Database
6	Specific location of fraud (e.g name of school, name of branch etc)	
7	Date fraud or suspected fraud discovered	
8	Is the case being reported as actual, suspected or attempted fraud?	
9	Type of fraud	State as per options listed in notes 1
10	What was the cause of the fraud?	State as per options listed in notes 2
11	Brief outline of case	
12	Amount of lost or estimated value?	
13	How was the fraud discovered?	State as per options in notes 3
14	Who perpetrated the fraud?	State as per options in notes 4
15	Has PSNI been notified	Yes / No
16	Any other action taken so far?	State as per options listed in notes 5
17	Please give contact details for this fraud in case follow-up is required	Name: Telephone: Email:

Fraud Hotline Number 0808 100 2716

Reviewed & revised May 2016 – LM

Next review date June - 2017

**Notes**

**1. Types of Fraud**

Grant related

Theft of assets (please state type of asset eg cash, laptop, oil, tools, camera etc)

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. Causes of fraud**

Absence of proper controls

Failure to observe existing controls

Opportunistic

Unknown

**3. Means of discover 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

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