

POLICY DOCUMENT

# Fraud Policy

## Policy Review Schedule

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### Amendment Overview

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2009 - 2.0 (draft)	19/08/2009		Presented to the Audit Committee for approval. Approved.	
2011 - 3.0	01/11/2011	22	Fraud Policy & Response Plan amalgamated into one document, in new policy pro-forma. Policy updated to reflect new guidance. Submitted to Audit Committee and Board. Approved.	Mark McCarey
2011 - 3.1	01/01/2012		Updated following Consultation with CFPS, and following the release of "Managing the Risk of Fraud (NI) – A Guide for Managers".	Mark McCarey
2012 – 4.0	01/02/2012		Updated following discussion at Audit Committee and Governance Committee.	Mark McCarey
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## **Role of the Northern Ireland Medical and Dental Training Agency**

The Northern Ireland Medical and Dental Training Agency (NIMDTA) is an Arm's Length Body sponsored by the Department of Health, Social Services and Public Safety (DHSSPS) to train postgraduate medical and dental professionals for Northern Ireland. NIMDTA seeks to serve the government, public and patients of Northern Ireland by providing specialist advice, listening to local needs and having the agility to respond to regional requirements.

NIMDTA commissions, promotes and oversees postgraduate medical and dental education and training throughout Northern Ireland. Its role is to attract and appoint individuals of the highest calibre to recognised training posts and programmes to ensure the provision of a highly competent medical and dental workforce with the essential skills to meet the changing needs of the population and health and social care in Northern Ireland.

NIMDTA organises and delivers the recruitment, selection and allocation of doctors and dentists to foundation, core and specialty training programmes and rigorously assesses their performance through annual review and appraisal. NIMDTA manages the quality of postgraduate medical and dental education in HSC Trusts and in general medical and dental practices through learning and development agreements, the receipt of reports, regular meetings, trainee surveys and inspection visits. It works in close partnership with local education providers to ensure that the training and supervision of trainees support the delivery of high quality safe patient care.

NIMDTA recognises and trains clinical and educational supervisors and selects, appoints, trains and develops educational leaders for foundation, core and specialty medical and dental training programmes throughout NI.

NIMDTA is accountable to the General Medical Council (GMC) for ensuring that the standards set by the GMC for medical training, educational structures and processes are achieved. The Postgraduate Medical Dean, as the 'Responsible Officer' for doctors in training, has a statutory role in making recommendations to the GMC to support the revalidation of trainees. Revalidation is the process by which the GMC confirms that doctors are up to date and fit to practice. NIMDTA also works to the standards in the COPDEND framework for the quality development of postgraduate Dental training in the UK.

NIMDTA enhances the standard and safety of patient care through the organisation and delivery of relevant and valued career development for general medical and dental practitioners and dental care professionals. It also supports the career development of general medical practitioners and the requirements for revalidation through the management and delivery of GP appraisal.

NIMDTA aims to use the resources provided to it efficiently, effectively and innovatively. NIMDTA's approach to training is that trainees, trainers and educators should put patients first, should strive for excellence and should be strongly supported in their roles.

## **Policy Influence**

This policy has been influenced by the following:

- Circular HSS(F) 29/2009
- Circular FD (DFP) 11/09
- DFP Guidance DAO (DFP) 12/06
- Fraud Act 2006
- Theft Act (Northern Ireland) 1969
- Theft (Northern Ireland) Order 1978
- Public Interest Disclosure (NI) Order (PIDO) 1998
- DFP Guidance on Public Interest Disclosure (Whistleblowing) 2003
- DFP Guidance DAO (DFP) 11/08
- Bribery Act 2010
- Bribery Act 2010 – Quick Start Guide
- Points to Prove – A Quick Reference Guide (BSO)
- Managing the Risk of Fraud (NI) (DFP 12/11)

## **Policy Impact**

This policy may have an impact on the following:

- Code of Conduct for Staff Members
- Code of Practice for Board Members
- Disciplinary Policy
- Whistleblowing Policy

## **1. Introduction**

One of the fundamental objectives of NIMDTA is to ensure the proper use of the public funds with which it has been entrusted. In pursuit of this objective, NIMDTA promotes an anti-fraud culture which requires all staff to act with honesty and integrity at all times and to take appropriate steps to safeguard resources.

The majority of people who work in NIMDTA and throughout Health and Social Care are honest and professional and they rightly consider fraud to be wholly unacceptable. Nevertheless, fraud is an ever-present threat and must be a concern for all members of staff. Fraud may occur internally or externally and may be perpetrated by staff, external consultants, suppliers, contractors or development partners, individually or in collusion with others.

The purpose of this document is to set out NIMDTA's position on fraud and thereby set the context for the ongoing efforts to reduce fraud to the lowest possible level.

A detailed Fraud Response Plan, attached as Appendix 1, outlines how suspicions of fraud should be reported, the specific duties of individual members of staff, and how investigations should be conducted and concluded.

## **2. Definition of Fraud**

The Fraud Act 2006 was introduced on 15 January 2007. Under the Act fraud is a specific offence in law. The Fraud Act 2006 supplements the Theft Act (Northern Ireland) 1969 and the Theft (Northern Ireland) Order 1978. Fraud is used to describe acts such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

For practical purposes, fraud may be considered to be the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly or where an IT system was a material factor in the perpetration of a fraud.

### **3. NIMDTA Position on Fraud**

The Board is absolutely committed to maintaining an anti-fraud culture in the organisation so that all staff are aware of the risk of fraud, of what constitutes a fraud and the procedures for reporting it. NIMDTA adopts a zero-tolerance approach to fraud and will not accept any level of fraud within the organisation. It is also NIMDTA policy that there will be a thorough investigation of all allegations or suspicions of fraud and a robust action will be put in place where fraud is proven in line with NIMDTA's Fraud Response Plan (please see Appendix 1).

The Board wishes to encourage anyone having reasonable suspicions of fraud to report them. It is the policy of NIMDTA, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those that are raised maliciously. Further guidance on the protection afforded to staff is contained in NIMDTA's policy on Whistle Blowing.

The Board will, however, take a serious view of allegations against staff that are malicious in nature and anyone making such an allegation may be subject to disciplinary action.

After proper investigation of any allegation or suspicion of fraud, in line with NIMDTA's Fraud Response Plan (please see Appendix 1), NIMDTA will consider the most appropriate action or actions to take. Where fraud involving an employee of NIMDTA is proven, all appropriate sanctions will be considered in line with Departmental guidance.

NIMDTA has adopted the DHSSPS Counter Fraud Strategy as the basis for its anti-fraud activities. The key elements of this Strategy are as follows:

- the creation of an anti-fraud culture;
- maximum deterrence of fraud;
- successful prevention of fraud;
- prompt detection of fraud;
- professional investigation of detected fraud;
- effective sanctions, including appropriate legal action against anyone found guilty of committing fraud;
- effective methods for seeking recovery of money defrauded or imposition of other legal remedies.

Managing the Risk of Fraud (NI) – A Guide for Managers (DFP 12/11) is also a key reference tool for this area of work.

## **4. Fraud Prevention and Detection**

NIMDTA wholeheartedly supports the role of the Counter Fraud & Probity Services of the Business Services Organisation (CFPS) and will ensure that appropriate fraud prevention and detection measures are implemented in accordance with the Unit's guidance.

NIMDTA has implemented a range of policies and procedures that are designed to ensure probity, business integrity and minimise the likelihood and impact of incidents of fraud arising.

NIMDTA has in place a robust Internal Audit service that is actively involved in the review of the adequacy and effectiveness of control systems thereby further deterring the commissioning of fraud.

## **5. Avenues for Reporting**

NIMDTA has available a number of channels by which staff can raise suspicions of fraud. These are detailed in NIMDTA's Fraud Response Plan and Whistle Blowing Policy. Concerns should be raised initially with the appropriate line manager. However, staff can raise their concerns directly with their Head of Department, the Administrative Director or the Chief Internal Auditor if they so wish. Staff should also be aware that CFPS has initiated a fraud reporting hotline that can be used to highlight concerns in confidence and anonymously if preferred. The telephone number for the Hotline is 0800 0963396. CFPS can also be contacted through their online reporting tool which can be found at <http://www.reportthehealthfraud.hscni.net>. A number of posters detailing the work of the CFPS have been placed on key notice boards throughout Beechill House.

## **6. Responsibilities**

### **NIMDTA Board**

The Board takes a zero-tolerance approach to fraud and will ensure that all available support is given to CFPS in its role investigating any instances of suspected/actual fraud.



## **Audit Committee**

The Audit Committee will be responsible for advising the Accounting Officer and the Board on:

- Management's assessment of the organisation's risk from fraud and the appropriateness of their response to it; and
- The organisation's anti-fraud policies and arrangements, whistle blowing procedures and arrangements for investigations.

## **Chief Executive/Postgraduate Dean (Accounting Officer)**

The Chief Executive/Postgraduate Dean is responsible for establishing and maintaining a sound system of internal control that supports the achievement of organisational policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that an organisation faces. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risk and to manage them effectively.

Managing fraud risk will be seen in the context of the management of this wider range of risks.

## **Finance Manager**

The Finance Manager will act as the Fraud Liaison Officer for NIMDTA. The nature of this role, and the actions required, are further described in the Fraud Response Plan (Appendix 1).

Overall responsibility for managing the risk of fraud at an organisational/ corporate level has been delegated to the Finance Manager. Their responsibilities include:

- Developing a fraud risk profile and undertaking a regular review of the fraud risks associated with each of the key organisational objectives in order to keep the profile current;
- Establishing an effective anti-fraud policy and fraud response plan, commensurate to the level of fraud risk identified in the fraud risk profile;
- Developing appropriate fraud targets;
- Designing an effective control environment to prevent fraud commensurate with fraud risk profile;

- Establishing appropriate mechanisms for reporting fraud risk issues; reporting significant incidents of fraud to the Accounting Officer; reporting to DFP and the C&AG in accordance with MPM (NI) Annex 4.7; and coordinating assurances about the effectiveness of anti-fraud policies;
- Liaising with the Governance & Risk Committee and/or Audit Committee;
- Making sure that all staff are aware of the organisations anti-fraud policy and know what their responsibilities are in relation to combating fraud;
- Developing skill and experience competency frameworks;
- Ensuring that appropriate anti-fraud training and development opportunities are available to appropriate staff in order to meet the defined competency levels;
- Ensuring that vigorous and prompt investigations are carried out if fraud occurs or is suspected;
- Taking appropriate legal and/or disciplinary action against perpetrators of fraud;
- Taking appropriate disciplinary action against supervisors where supervisory failures have contributed to the commission of fraud
- Taking appropriate disciplinary action against staff who fail to report their suspicions of fraud;
- Taking appropriate action to recover assets; and
- Ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in the future.

## **Department Heads**

Department Heads are responsible for preventing and detecting fraud. This includes:

- Assessing the types of risk (including fraud risk) involved in the operations for which they are responsible;
- Ensuring that an adequate system of internal control exists within their areas of responsibility;
- Ensuring that controls are being complied with and their systems continue to operate effectively;
- Reviewing and testing the control systems for which they are responsible regularly;
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place; and
- Ensuring compliance with anti-fraud policies and the fraud response plan.

## **Individual Staff**

Every member of staff is responsible for:

- Acting with propriety in the use of official resources and the handling and use of public funds whether they are involved with cash or payments systems, receipts or dealing with suppliers;
- Conducting themselves in accordance with the seven principles of public life set out in the first report of the Nolan Committee “Standards in Public Life”. They are selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Reporting details immediately through the appropriate channels if they suspect that a fraud has been committed;
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations; and
- Assisting management in conducting fraud investigations

## **Internal Audit**

Internal Audit is responsible for:

- Delivering an opinion to the Accounting Officer on the adequacy of arrangements for managing the risk of fraud and ensuring that the organisation promotes an anti-fraud culture
- Assisting in the deterrence and prevention of fraud by examining and evaluating the effectiveness of control commensurate with the extent of the potential exposure/risk in the organisation’s operations; and
- Ensuring that management has reviewed its risk exposures and identified the possibility of fraud as a business risk

## **BSO Counter Fraud and Probity Service (CFPS)**

CFPS is responsible for carrying out fraud investigations in line with the organisations fraud response plan and other related organisational policies.

## **7. Conclusion**

Whilst the individual circumstances surrounding each fraud will vary, NIMDTA takes all cases very seriously and adopts a zero-tolerance approach. All reported suspicions will be fully investigated and robust action will be taken where fraud can be proven.

# **Appendix 1 – Fraud Response Plan**

## **1. Introduction**

NIMDTA’s documented Fraud Policy makes it clear that the Board adopts a zero-tolerance approach to fraud and will not accept any level of fraud within the organisation. It highlights that there will be a thorough investigation of all allegations or suspicions of fraud and robust action will be taken where fraud is proven.

The term “Fraud” is usually used to describe depriving someone of something by deceit, which might take the form of a straightforward theft, misuse of funds or other resources, or a more complicated crime, such as false accounting or the supply of false information.

The Fraud Act 2006 came into effect on 15 January 2007. The Act gives a statutory definition of the criminal offence of fraud, defining it in three classes – fraud by false representation, fraud by failing to disclose information and fraud by abuse of position.

The following classifications should be used to determine what should be reported under the auspices of fraud, whether actual or suspected.

- **Fraud by false representation**

This is defined in the Act as a case where a person makes “any representation as to fact or law...express or implied” which they know to be untrue or misleading.

- **Fraud by failing to disclose information**

This is defined by Section 3 of the Act as a case where a person fails to disclose any information to a third party when they are under a legal duty to do so.

- **Fraud by abuse of position**

This is defined in Section 4 of the Act as a case where a person occupies a position where they are expected to safeguard the financial interests of another person and dishonestly abuses that position. This includes cases where the abuse consists of an omission rather than an overt act.

- **Theft**

Dishonestly appropriating the property of another with the intention of permanently depriving them of it (Theft Act (Northern Ireland) 1969).

- **False Accounting**

Dishonestly destroying, defacing, concealing or falsifying any account, record or document required for any accounting purpose, with a view to personal gain or gain for another, or with intent to cause loss to another or furnishing information which is or may be misleading, false or deceptive (Theft Act(Northern Ireland) 1969).

- **Bribery**

The Bribery Act 2010, which came into effect in 2011, defines bribery as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so (The Bribery Act 2010 – Quick start guide).

- **Collusion**

The term “collusion” in the context of reporting fraud is used to cover any case in which someone incites, instigates, aids and abets, conspires or attempts to commit any of the crimes listed above.

**The criminal act is the attempt to deceive; attempted fraud is therefore treated as seriously as an accomplished fraud.**

The purpose of this Fraud Response Plan is to provide guidance to Agency staff on the procedures that must be followed when any of the activities set out above are suspected or detected. The Finance Manager has primary responsibility for actioning this Fraud Response Plan, and acts as NIMDTA’s Fraud Liaison Officer (FLO). The Finance Manager will keep the Chief Executive apprised at all stages of any investigation into suspected/actual frauds.

NIMDTA will monitor activity in this regard and report to Counter Fraud & Probity Services of the Business Services Organisation (CFPS) at identified intervals on incidents of fraud, even if this is a nil response. CFPS will then forward an annual Health & Social Care return to the Department of Finance and Personnel.

## **2. Discovery**

There are three main ways in which a fraud may come to light:

- discoveries by management, usually arising from management controls being broken or management suspicions;
- routine systems audit checks or specific audit checks on high risk areas;
- a “tip off” from a third party; either an internal member of staff or an external party.

Any initial report should be treated with utmost caution and discretion as apparently suspicious circumstances may turn out to have a reasonable explanation or the report could originate from a malicious source. On discovery of suspected fraud, it is essential that confidentiality is maintained at all times as the initial suspicions may be unfounded or the perpetrator(s) may be alerted.

The scope of suspected fraud might range from internal incidents (e.g. involving petty cash or employee claims for travelling and incidental expenses) to circumstances affecting third parties. A list of the most common types of fraud is included at Appendix 2 as an aid to recognising fraud in its various forms.

### **3. Actions to be taken when suspicion arises**

If an employee has a suspicion that a fraud is being or has been committed or attempted, he/she must report the matter in confidence to his/her line manager without delay. The line manager must in turn advise the Head of Department and a local discreet enquiry must be carried out to ascertain the facts. Prompt action in these circumstances is essential.

If the Head of Department is unsure as to how best to conduct the discreet enquiry, he/she should seek the advice of the Fraud Liaison Officer, whom will be the Finance Manager (FLO). The FLO may decide to contact CFPS for advice at this point, and then appoint a Lead Officer to carry out an initial enquiry. The purpose of this initial enquiry is to confirm or repudiate the suspicions so that, if necessary, a formal investigation can be instigated. If suspicions appear well founded, or there is no plausible explanation for the irregularity, then such findings should be reported to the FLO. **At this point the matter should be reported immediately to CFPS as a suspected/actual fraud.** On no account should staff or line management notify the Police, as CFPS will do this at the appropriate point in their investigation.

If a situation arises where an employee suspecting fraud feels unable for whatever reason to raise a suspicion with his/her line manager, he/she should raise the concern with the next appropriate management level or alternatively the concern can be raised directly with the Administrative Director, Chief Executive or the Chief Internal Auditor. Staff should also be aware that CFPS has initiated a fraud reporting hotline that can be used to highlight concerns in confidence and anonymously if preferred. The telephone number for the Hotline is 0800 0963396, or alternatively they can contact CFPS through their online reporting tool at <http://www.reporthealthfraud.hscni.net>.

If the initial enquiry suggests that a fraud has been attempted or perpetrated, then the relevant Head of Department must immediately take steps to prevent the possible destruction of evidence and ensure that all original documentation is preserved in a safe place for further investigation. If the removal of documentation would impair the efficient

operation of work, arrangements should be made to have copies available for continued use. The safe retention of original documents is essential for potential future legal action.

The Finance Manager will convene a meeting of the following staff as soon as possible to discuss how to proceed:

- Chief Executive
- Administrative Director
- Chief Internal Auditor
- Head of Department

The findings of the initial enquiry will be reviewed and a decision taken as to whether to discontinue the investigation if initial suspicions are not confirmed, or continue with a full investigation. DFP guidance suggests that all instances of attempted fraud must be reported to CFPS.

The FLO in conjunction with the HR Manager will determine whether suspension of those involved in a suspected/actual fraud is appropriate given the specific circumstances of the case and if so, will arrange for this to be carried out.

When CFPS have been notified of a suspected actual/fraud, the FLO will discuss the circumstances of the case with CFPS and agree whether the case should be investigated by them. A key consideration will be how to minimise any further loss to NIMDTA. **All investigations of suspected/actual fraud will be carried out by CFPS.**

CFPS will organise for case conferences to be held, at appropriate points in the investigation, in order to advise NIMDTA of progress.

## **4. Interviewing**

**All local investigations of suspected/actual fraud will be managed by CFPS.**

Fraud investigation is a specialist area of expertise and those tasked with carrying out an investigation will be required to have appropriate experience and training. For the purposes of criminal proceedings, the admissibility of evidence is governed by the Police and Criminal Evidence (NI) Order 1989 (PACE). Documentary evidence must be properly recorded. It



must be numbered and include an accurate description of when and where it was obtained as well as by and from whom. In criminal actions, evidence on or obtained from electronic media must have an accompanying document to confirm its accuracy.

In any investigation, there may be a need to interview staff, suspects or other persons involved. Interviewing is a specialist skill and will be carried out by appropriate professionals.

If the conditions of the Police and Criminal Evidence (NI) Order 1989 (PACE) are not complied with evidence will not be admissible in Court.

## **5. Referral to the Police Service for Northern Ireland (PSNI)**

**CFPS will be responsible for notifying the Police of any incidents of suspected/actual fraud as well as the production of the evidentiary documentation and its onward transmission.**

Fraud investigation is a specialist area of expertise and staff tasked with carrying out an investigation will be required to have appropriate experience and training. For the purposes of criminal proceedings, the admissibility of evidence is governed by the Police and Criminal Evidence (NI) Order 1989 (PACE). Documentary evidence must be properly recorded. It must be numbered and include an accurate description of when and where it was obtained as well as by and from whom. In criminal actions, evidence on or obtained from electronic media must have an accompanying document to confirm its accuracy.

In any investigation, there may be a need to interview staff, suspects or other persons involved. Interviewing is a specialist skill and will be carried out by appropriate professionals.

## **6. Findings of the full Investigation**

On completion of the full investigation, the FLO will determine whether it is necessary to inform the Northern Ireland Audit Office, the external auditor and/or any other bodies affected by the fraud.

The FLO will determine whether any members of staff should be subject to disciplinary action as a result of the findings of the investigation and will initiate any such action.

The FLO will advise the Audit Committee of the suspected fraud following the initial enquiries. He will regularly update the Committee on progress and will formally report on the outcome of the investigation.

## **7. Recovery of Loss**

Preventing further loss and recovery of any losses incurred are the primary objectives of any fraud investigation. The FLO will ensure that in all fraud investigations, the amount of any loss shall be quantified. Repayment of losses should be sought in all cases.

Where the loss is substantial, legal advice will be sought without delay on the potential to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice will also be obtained on the prospects for recovering losses through the civil court, should the suspect refuse to repay the loss. NIMDTA will seek to recover costs in addition to any losses.

The FLO will ensure that any loss incurred as a result of the fraud is recorded in NIMDTA's Register of Losses in accordance with Circular HSS (F) 38/98.

## **8. Acting on Lessons Learned from the Investigation**

The FLO shall discuss with CFPS, and where appropriate the Chief Internal Auditor, the effect of any system weaknesses identified by the investigation.

The FLO is responsible for ensuring that the appropriate changes in procedures and working practices to address any system weaknesses identified by the investigation are made promptly by the relevant officers. If appropriate, these changes may be set out in an action plan identifying the staff involved and specifying the relevant completion dates.

Where relevant, the FLO may initiate a follow-up examination of the relevant areas to ensure the revised procedures are operating effectively.

## **9. Public Relations**

The FLO, in conjunction with the Chief Executive/Postgraduate Dean and/or Administrative Director, will co-ordinate any public relations work arising from the findings of the investigation, and if this information or further information needs to be conveyed to other members of staff within the organisation.

## **Appendix 2 – Common Methods and Types of Fraud**

- Payment for work not performed
- Forged endorsements
- Altering amounts and details on documents
- Collusive bidding
- Overcharging
- Writing off recoverable assets or debts
- Unauthorised transactions
- Selling information
- Altering stock records
- Altering sales records
- Cheques made out to false persons
- False persons on payroll
- Theft of official purchasing authorities such as order books
- Unrecorded transactions
- Transactions (expenditure/receipts/deposits) recorded for incorrect sums
- Cash stolen
- Supplies not recorded at all
- False official identification used
- Damaging or 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
- Delayed terminations from payroll
- Bribes
- Over claiming expenses

- Skimming odd pence and rounding
- Running a private business with official assets
- Using facsimile signatures
- False compensation and insurance claims
- Stealing of discounts
- Selling waste and scrap