



<b>Title of Report:</b>	<b>Update Anti-fraud, bribery and corruption policy</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>13 December 2023</b>
<b>For Decision or For Information</b>	<b>For Information</b>
<b>To be discussed In Committee YES/NO</b>	<b>No</b>

<b>Linkage to Council Strategy (2021-25)</b>	
Strategic Theme	Cohesive Leadership
Outcome	Improve Service Delivery
Lead Officer	Audit, Risk and Governance Manager

<b>Budgetary Considerations</b>	
Cost of Proposal	Minimum
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Not applicable
Code	Not applicable
Staffing Costs	Internal staff costs

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>YES/NO</b>
Legal Opinion Obtained	<b>YES/NO</b>

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/No	Date:

## 1.1 Purpose of Report

The purpose of this report is to implement the Internal Audit (Moore NI) recommendation in relation to the Councils Anti-fraud, Bribery and Corruption policy. In addition, the policy now includes the 'Initial Notification of Frauds to the Local Government Auditor' as an appendix to the policy.

## 1.2 Background

An internal audit report in the area of Grant Management made the following recommendation in relation to Fraud Detection and Reporting:

*The Council has an anti-fraud, bribery and corruption policy that was last updated in December 2021. The policy does not highlight fraud risk in relation to grant funding although other areas with a similar risk propensity to fraud such as procurement are mentioned. There is a lack of detailed procedures / guidance available on how the anti-fraud policy should be implemented in various situations.*

*The anti-fraud policy statement in Section 3 of the policy document does not specifically state that the Council has a zero tolerance to fraud, bribery and corruption.*

*The grant guidance notes, and the letters of offer issued to grant applicants do not reference the Councils position on fraud nor do they clearly set out the penalties of making fraudulent grant claims to the Council.*

The implications of this recommendation not being implemented were noted as follows:

*Ambiguous terminology and guidance in relation to anti-fraud, bribery and corruption in both the policy document, policy statement and the lack of any reference fraud in the grant funding policies and letters of offer to grant applicants may result in challenges with addressing fraudulent situations should they arise during grant application processing or project implementation.*

The recommendation to this observation was noted as follows:

*Update Council anti-fraud, bribery and corruption policy to more clearly reflect the potential for fraud in grant funding. The anti-fraud policy should be supported with more detailed procedures / guidance to illustrate how the policy should be implemented in various situations. The Councils position on fraud should be clearly set out in the grant funding guidance notes and contractual documents for grant funding such as the letters of offer.*

The Council anti-fraud, bribery and corruption policy has been reviewed taking into consideration the comments raised by the Internal Auditor and revised accordingly. In addition, the 'Initial Notification of Frauds to the Local Government Auditor' return has been included within the policy as Appendix 2.

### **1.3 Recommendation**

**It is recommended** that Audit Committee note the amendments to the Council's Anti-Fraud, Bribery and Corruption policy.



## **ANTI FRAUD, BRIBERY AND CORRUPTION POLICY**

Policy Number	CCG/1/15
Version Number	4
Author	Audit, Risk and Governance Manager

Date of Screening of Policy	3 December 2023
EQIA Recommended?	No
Date Adopted by Council	Audit Committee (29.6.15/08.12.21) Council 28.7.15 Audit Committee 13/12/23, Council 09/01/24
Date Policy Revised	1 December 2023

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## 1. INTRODUCTION

1.1 Causeway Coast and Glens Borough Council is committed to sound governance arrangements. In managing its arrangements and responsibilities the Council, as a public body accountable to the taxpayer, is determined to ensure proper accountability and probity in delivering its stated business aims and objectives. This policy should be read in conjunction with the following Council documents:

- Visions and Values
- Code of Conduct for employees
- Code of Conduct for Members (Councillors)
- Raising Concerns Policy
- Human Resource policies including disciplinary and recruitment procedures

These are available on Council's intranet.

1.2 This Anti-Fraud, Bribery and Corruption Policy brings together existing key policy and procedure documents that are designed to:-

- help prevent fraud, bribery and corruption.
- promote early detection and ensure its effective investigation.
- where appropriate ensure the recovery of any financial loss.

## 2.0 FRAUD, BRIBERY AND CORRUPTION

2.1 The term fraud is used generically in this policy and covers criminal acts such as bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation and collusion.

2.2 The Fraud Act 2006 came into effect in January 2007. The Fraud Act provides for a general offence of fraud, with three defined ways of committing fraud. An individual can be prosecuted under the Fraud Act 2006 if he/she makes a false representation, fails to disclose information or abuses his position.

- **Fraud by false representation**

If an individual dishonestly makes a false representation and intends by making the representation to make a gain for himself/herself or another, or to cause loss to another or expose another to risk of loss. A representation is false if it is untrue or misleading, and the person making it knew that it is, or might be, untrue or misleading;

- **Fraud by failure to disclose information**

If an individual dishonestly fails to disclose to another person information which he/she is under a legal duty to disclose and intends, by failing to disclose the information, to make a gain for themselves or another, or to cause loss to another or expose another to risk of loss; and

- **Fraud by abuse of position**

If an individual occupies a position in which he/she is expected to safeguard, or not to act against, the financial interests of another person, and he/she dishonestly abuses that position, and intends, by means of the abuse of that position, to make a gain for himself/herself or another, or to cause loss to another or to expose another to a risk of loss.

2.3 Fraud covers matters such as:

- Receipt of income (most common) i.e. retention and misappropriation of cash;
- False claims for wages, salary or expenses;
- Misuse of the purchase and payments system for personal gain;
- Theft of equipment and stores;
- False accounting;
- Suppression of documents;
- Misuse of computer;
- Over statement of expenditure when submitting grant claims; and
- Submitting false or misleading information in a planning application.

2.4 The Fraud Act supplements other legislation, such as Theft Act (NI) 1969 and the Theft (NI) Order 1978. In addition, the Bribery Act 2010 clarifies the law in relation to bribery and corruption. According to the Bribery Act 2010: “A Bribe is a financial or other advantage intended to induce or reward improper performance, where benefit could create a conflict between personal interests and business interests”. Examples of bribery include but are not limited to:

- Accepting bribes, gifts or undue hospitality from other parties in return for favourable treatment;
- Deliberate failure to follow Council standing orders regarding quotations and tenders to knowingly benefit a particular supplier.

2.5 Corruption can be defined as the “offering, giving, soliciting or acceptance of an inducement or reward, which may influence the action of any person. Types of corruption include abuse in the following areas:

- Tendering, awarding of contracts;
- Settlement of contractors finance accounts/claims;
- Appointment and reward of consultants;
- Pecuniary interest of members and officers;
- Secondary employment of staff;
- Hospitality; and,
- Disposal of assets.

### 3.0 POLICY STATEMENT

3.1 Causeway Coast and Glens Borough Council is committed to the prevention of fraud, bribery and corruption and operates a zero-tolerance attitude to fraud, bribery and corruption. The Council is committed to developing and maintaining effective controls to prevent fraud, bribery and corruption, and to ensure that if any instances do occur that they be dealt with in a firm and controlled manner. Where necessary, system changes will be made to prevent similar occurrences in the future.

All suspected cases of fraud, bribery or corruption will be investigated scrupulously and exhaustively, and any necessary disciplinary or legal action will be taken. During an investigation every effort will be made to maintain strict confidentiality.

This policy is applicable to elected members, co-opted members of committees, and all officers (full time, part time, temporary and casual) who work for the Council. The term “officer” includes all types of employees of the Council. The policy is also applicable to members of the public who are strongly encouraged to report their concerns to Council.

3.2 With regard to others who provide services for the Council, the Nolan Committee reiterated a fundamental principle in its report on the “Standards of Conduct in Local Government” 1997, which was: -

“Where a citizen receives a service, which is paid for wholly or in part by the taxpayer, then the government or local authority must retain appropriate responsibility for safeguarding the interests of both the user and taxpayer regardless of the status of the service provider.” Therefore, the Council expects that individuals and organisations (e.g. partners, suppliers, contractors, and service providers) that it deals with will act with integrity and without thought or actions involving fraud, bribery or corruption. Where relevant, the Council will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts is most likely to lead to a termination of the particular contract and may lead to prosecution.

3.3 The Council is committed to ensuring that quality services are developed and delivered for the benefit of the community of Causeway Coast and Glens Borough Council. To assist in this goal the Council will take all necessary steps to ensure that the public’s assets and interests are protected. The Council will:

- promote a fair, equitable and honest approach to service delivery with those providing and receiving those services
- actively seek out instances of fraudulent and corrupt practices and pursue the perpetrators to the full extent of the law
- encourage people with concerns about potential fraud, bribery and corruption to inform the Council of their suspicions



- treat complaints of potential fraud, bribery and corruption positively, fairly and equitably
- regularly review its own procedures to ensure they offer effective
- protection of the Council's interests and reputation.

3.4 Delivery of these aims requires the establishment, communication and maintenance of:

- proper standards
- an anti-fraud culture
- supporting policies and procedures
- reporting and investigation arrangements
- access to information and publicity
- review mechanisms
- data sharing arrangements

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Councillor Steven Callaghan (Mayor)  
Causeway Coast and Glens Borough Council

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Chief Executive  
Causeway Coast and Glens Borough Council

## 4. ACCOUNTABILITY AND RESPONSIBILITIES

4.1 Fraud, Bribery and corruption flourishes where there are deficiencies in management control systems. It follows therefore that the primary responsibility for prevention and detection lies with management. Management is charged with taking all reasonable steps to limit the possibility of bribery, fraudulent and corrupt practices.

4.2 Specifically the Council through the Chief Executive is responsible for:

- Developing and maintaining effective controls to prevent fraud, bribery or corruption;
- Carrying out vigorous and prompt investigations if suspected fraud, bribery or corruption occurs;
- Taking appropriate legal and/or disciplinary action against supervisors where supervisory failure has contributed to the commission of the bribery, fraud/corruption.

4.3 Directors, Service Managers and Supervisors are responsible for:

- Identifying the risks to which systems and procedures are exposed;
- Developing and maintaining effective controls to prevent and detect fraud, bribery or corruption; and
- Ensuring that controls are being complied with.

4.4 Individual members of staff are responsible for:

- Acting with propriety in the use of official resources and in the handling and use of public funds whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers; and,
- Reporting details immediately to their line manager or next most senior manager if they suspect that a fraud/bribery or corruption has been committed or see any suspicious acts or events.

4.5 Council Members are responsible for:

- Acting with propriety in the use of official resources; and 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".
- Members should familiarise themselves with the Code of Conduct for Members.

4.6 Role of Internal Audit

The responsibility for the development and maintenance of appropriate systems and controls lies with Management. However, Internal Audit can play an important role by assisting in the deterrence and prevention of bribery, fraud and corruption by examining and evaluating the adequacy and effectiveness of those systems and controls.

Internal audit work will be planned and carried out in such a way that there is a reasonable expectation of detecting fraud or irregularities.

At the request of the Director of Corporate Services, Internal Audit may be asked to conduct or participate in an investigation. They may also be asked to make recommendations regarding the nature and extent of investigation considered necessary, if such is to be carried out internally.

## 5. IMPLEMENTATION ARRANGEMENTS

### 5.1 Reporting

The ethical framework above requires Councillors and employees to report any concerns they may have regarding potential fraud, bribery or corruption.

The Council's **Raising Concerns Policy** gives further guidance on how to raise concerns and it gives details about the support and safeguards that are available to those that do raise concerns both internally and externally.

The Council's **Complaints Procedures** also provide a route for raising concerns with the Council and detail the safeguards and support available.

Where there is suspicion of fraud or corruption, the Local Government Auditor (LGA) will be informed using the template: 'Initial Notification of Frauds to the Local Government Auditors' (attached at Appendix 2).

### 5.2 Investigation

Investigation into fraudulent, bribery or corrupt activity will normally be carried out by the Internal Audit Section who will liaise with the Chief Executive, Director of Corporate Services, Chief Officers and the Police Service of Northern Ireland (PSNI) where necessary.

Where there is evidence of suspected fraud, bribery or corruption, the Chief Executive, relevant Director or Head of Service will refer the matter to the Police Service of Northern Ireland (PSNI) who will determine if a criminal investigation is appropriate.

The Council will reserve the right to recover all losses incurred as a result of any fraud, bribery or corruption.

### 5.3 Sharing Information

The Council is committed to working with other agencies in the detection and prevention of fraud.

Information will be shared internally and with government departments and other agencies for the purposes of fraud prevention and detection. This

information will be shared in accordance with the principles of the Data Protection Act.

#### 5.4 National Fraud Initiative (NFI)

The Council also participates in national data sharing exercises i.e. The National Fraud Initiative to enable the proactive detection of fraud. The National Fraud Initiative (NFI) is an effective data matching exercise. It compares information held by different organisations and within different parts of an organisation to identify potentially fraudulent claims and overpayments.

### 6. EVALUATION AND REVIEW OF THE POLICY

This policy will be reviewed on a regular basis by the Audit function of Council and by the Council's Audit Committee.

### 7. SECTION 75 EQUALITY AND GOOD RELATIONS

Causeway Coast and Glens Borough Council is fully committed to meeting its obligations in relation to Equality and Good Relations under Section 75 of the Northern Ireland Act. In this regard this policy will be screened using Section 75 guidelines and will be subject to an Equality Impact Assessment if found necessary as a result of the screening process.

### 8. CONTACT DETAILS

Any issues or queries relating to this policy should be addressed to:

Audit, Risk and Governance Manager  
Causeway Coast and Glens Borough Council  
Cloonavin  
66 Portstewart Road  
Coleraine  
Email: [concerns@causewaycoastandglens.gov.uk](mailto:concerns@causewaycoastandglens.gov.uk)

## **APPENDIX 1      FRAUD RESPONSE PLAN**

### **1.0    *INTRODUCTION***

1.1    The Council has prepared this **Fraud Response Plan** to act as a procedural guide and provide a checklist of the required actions, which **must** be followed, in the event of a fraud, attempted fraud or irregular activity being suspected. The following plan sets out how Council staff, Elected members, and others should report suspicions or allegations of fraud and how the Council will handle them.

1.2    Adherence to the **Fraud Response Plan** will enable the Council to:

- Take timely and effective action to prevent further losses;
- Help to recover losses;
- Establish and secure evidence necessary for possible criminal and disciplinary action;
- Highlight areas of weakness in the operating systems to prevent future losses.

### **1.3    *EMPLOYEES/COUNCILLORS***

Where employees have concerns, the Council hopes they will be able to raise it first with their Manager, Service Head or Director. Failing this, the employee may report to the Chair of the Council's Audit Committee. If the concern is about the Chief Executive, the concern should be raised with the Chair of Council/Audit Committee.

### **1.4    *MEMBERS OF THE PUBLIC***

A member of the public who may have concerns involving Causeway Coast and Glens Borough Council, its staff or contractors is strongly encouraged to report their concerns by contacting the Council's Chief Executive or Internal Auditor by telephone on **028 7034 7034** or in writing to:

Audit, Risk & Governance Manager and/or Chief Executive  
Causeway Coast and Glens Borough Council  
Cloonavin  
66 Portstewart Road  
Coleraine  
BT52 1EY

1.5    The following sections set out the initial steps to take in the event of fraud or suspected fraud – the Preliminary Enquiry Stage – and if the preliminary enquiry confirms the suspicion that a fraud has been attempted or perpetrated – the Formal Reporting Stage – including the management of an investigation, liaison with the Police Service of Northern Ireland (PSNI), follow up actions, communication and external reporting suspicions of fraud and irregularity.

## **2.0 PRELIMINARY ENQUIRY STAGE**

- 2.1 In the event of a fraud, attempted fraud or other illegal act being suspected, the officer should immediately report the matter to their line Manager/Head of Service. If there is concern that line management may be involved, the matter should be reported to the next appropriate level. Additionally, Management should immediately report the fraud or suspected fraud to Internal Audit.
- 2.2 Line management **should not** undertake preliminary enquiries until any suspicion has been reported to and advice taken from Internal Audit or the Director of Corporate Services. It is imperative that enquiries should not prejudice subsequent investigations or corrupt evidence.
- 2.3 Internal Audit or the Director of Corporate Services will advise on an initial fact-finding exercise. This discreet preliminary enquiry should be carried out as speedily as possible after the suspicion being raised. 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 likely that a fraud has been attempted or occurred. This may involve discreet enquiries with staff or examination of documents.
- 2.4 If the preliminary enquiry confirms that a fraud has not been attempted nor perpetrated but internal controls were deficient, Management should review their control systems with a view to ensuring they are adequate and effective. Internal Audit is available to offer advice and assistance on matters relating to internal control, if required.

## **3.0 FORMAL REPORTING STAGE**

- 3.1 If the preliminary enquiry confirms the suspicion that a fraud has been attempted or perpetrated, 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 facts should be reported immediately, internally to the:
  - Director of Corporate Services
  - Head of Service; or
  - Internal Audit.
- 3.2 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. Where the fraud has been perpetrated externally management should consider the need to inform other Government Departments/Bodies.
- 3.3 The Director of Corporate Services will decide on the appropriate course of action including the full formal investigation arrangements, and will be

responsible for reporting and liaising with the Chief Executive on the progress of any investigation until the following information is to hand –

- The type of fraud/corruption;
- The cause of the fraud/corruption;
- The means of discovery;
- The amount involved;
- The amount recovered;
- Period over which the fraud/corruption was committed;
- The date of discovery;
- The rank/grade of the perpetrator of the fraud/corruption;
- The post that the perpetrator held;
- The action taken on discovery of the fraud/corruption;
- The action taken against the perpetrator; and,
- The action taken to improve controls.

#### **4.0 LIAISE WITH THE POLICE SERVICE OF NORTHERN IRELAND (PSNI)**

4.1 It is Council policy that in **all cases of fraud**, whether perpetrated or attempted by a member of staff or by external organisations or persons, the case will be referred to the Police Service of Northern Ireland (PSNI), as necessary, at the earliest possible juncture.

#### **5.0 POST EVENT ACTION**

5.1 Appropriate steps will be taken to recover all loses resulting from fraud, if necessary, through civil action.

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. Additionally, if an employee is suspected of involvement, the Director of Corporate Services 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.

5.2 Internal Audit is available to offer advice and assistance on matters relating to internal control, if considered appropriate.

## **6.0 COMMUNICATION**

6.1 The following communications should be observed in all cases:

- The Audit Committee should be kept informed;
- The Fraud Response Plan should be reviewed to determine whether it needs to be updated and if so, changes should be circulated throughout the Council;
- The Fraud Notification Form should be completed to inform other public sector organisations, e.g. other Government Departments, Northern Ireland Audit Office (NIAO), grant paying organisations etc.

## **7.0 EXTERNAL REPORTING ARRANGEMENTS**

7.1 The Director of Corporate Services is responsible for the external reporting of all discovered fraud, proven or suspected, including attempted fraud, within or against the Council to the Comptroller and Auditor General, Northern Ireland Audit Office (NIAO).

This external reporting arrangement extends to frauds (proven or suspected) including attempted fraud in organisations/companies supported with public funds from Voluntary Bodies and other agents such as Intermediary Funding Bodies/third party organisations funded by Council. The Chief Executive will report, immediately, all cases of fraud, proven or suspected, who will ensure external reporting requirements are met.

7.2 Also, the Chief Executive will ensure that updates on progress regarding the completion of investigations are provided to Northern Ireland Audit Office as necessary, to meet external reporting requirements. Care will be taken in making such reports that potential future legal proceedings are not jeopardised.

## **8.0 SAFEGUARDS – HARASSMENT OR VICTIMISATION**

8.1 The Council is committed to good practice and high standards and wants to be supportive of employees. The Council recognises that the decision to report a concern can be a difficult one to make. If what the individual is saying is true, they have nothing to fear because they will be doing their duty to their employer and those for whom they are providing a service.

8.2 The Council will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect the individual when they raise a concern in good faith.

8.3 Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that may already affect a member of staff.



## **9.0 CONFIDENTIALITY**

- 9.1 All concerns will be treated in confidence and every effort will be made, subject to any legal constraints, not to reveal the individual's identity if they so wish. At the appropriate time, however, the individual may need to come forward as a witness.

## **10.0 ANONYMOUS ALLEGATIONS**

- 10.1 This policy encourages the individual to put their name to the allegations whenever possible.
- 10.2 Concerns expressed anonymously are much less powerful but will be considered at the discretion of the Council.
- 10.3 In exercising this discretion, the factors to be taken into account would include:
- The seriousness of the issues raised;
  - The credibility of the concern; and
  - The likelihood of confirming the allegation from attributable sources.

## **11.0 UNTRUE ALLEGATIONS**

- 11.1 If the individual makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against the individual. If, however, the individual makes an allegation frivolously, maliciously or for personal gain, appropriate disciplinary or legal action may be taken against the individual.

## **12.0 CONCLUSION**

- 12.1 Any queries in connection with this Fraud Response Plan should be made to the Internal Audit section and/or the Director of Corporate Services.

## APPENDIX 2

### Initial Notification of Frauds to the Local Government Auditor

1	Fraud reference Number (unique identifier)	
2	Name of body (e.g. specific district council or other local government body)	
3	Name of department/division in district council/ other local government body	
4	Specific location of fraud (e.g. name of depot)	
5	Date fraud or suspected fraud discovered?	
6	Is the case being reported as actual, suspected or attempted fraud?	
7	Type of fraud? (see note 1)	
8	What was the cause of the fraud? (see note 2)	
9	Brief outline of case	
10	Amount of loss or estimated value	£
11	How was the fraud discovered? (see note 3)	
12	Who perpetrated the fraud? (see note 4)	
13	Has PSNI been notified?	
14	Any other action taken so far? (see note 5)	
15	Please give contact details for this fraud in case follow up is required	Name: Telephone: Email:

# Initial Notification of Frauds to the Local Government Auditor

## Notes

### 1. Types of fraud

- Grant related
- Theft of assets (please state type of asset eg 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. Causes 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