

Northern Ireland Community Relations Council

Fraud Prevention Policy and Fraud Response Plan

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CRC FRAUD PREVENTATION POLICY
AND PROCEDURES

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FORWARD

There is a continuing need to raise staff awareness of their responsibility to safeguard public resources against the risk of fraud. This paper sets out the Community Relations Council's Fraud Prevention Policy and Fraud Response Plan. **Please ensure that you familiarise yourself with your fraud prevention responsibilities and the steps you must take in the event that fraud has occurred or is suspected.**

We are entrusted with taxpayer's money and must look after it in the same way as we do our own. Therefore, we must all be aware of: what constitutes fraud; the potential for fraud; steps to prevent fraud in the first instance; and what to do in the event that fraud has occurred or we suspect it may have occurred.

The nature of much of public sector business carries out inherent risks. The fact that NICRC administers a significant amount of grant expenditure makes it particularly susceptible to grant related fraud.

NICRC takes a zero tolerance approach to fraud, reporting instances of fraud to the Policy as necessary, and taking all appropriate steps to recover monies lost as a result of fraud perpetrated against NICRC.

All cases of suspected or actual fraud should be reported immediately to line management and the Accounting Officer.

If staff become aware of wrongdoing, there may be circumstances where they are afraid to voice their concerns. The Public Interest Disclosure (Northern Ireland) Order 1998 protects individuals from workplace retributions for raising a genuine concern whether a risk to the public purse of other wrongdoing.

If in doubt, ask for advice.

THE COMMUNITY RELATIONS COUNCIL

FRAUD PREVENTION POLICY

1. INTRODUCTION

1.1 The Northern Ireland Community Relations Council's Fraud Prevention Policy sets out the actions we must take to help prevent fraud. It details responsibilities for the prevention of fraud whereas the procedures to be followed in the event of a fraud being detected or suspected are set out in the Fraud Response Plan. Both documents relate to fraud and loss within NICRC and apply to all monies for which NICRC is accountable.

1.2 NICRC requires all staff, at all times, to act honestly and with integrity, and to safeguard the public resources for which they are responsible.

1.3 The nature of NICRC's work carries inherent risks. The fact that NICRC administers a significant amount of grant expenditure makes it particularly susceptible to grant related fraud. Specific advice on this area of fraud is detailed NIAO's Grant Fraud Risk Guidance

1.4 NICRC takes a zero-tolerance approach to fraud and will not tolerate any level of fraud or corruption. Consequently, NICRC policy is to thoroughly investigate all suspected frauds and allegations (anonymous or otherwise), and where appropriate, refer to the Police at the earliest juncture, seeking recovery of all losses, if necessary through court action. NICRC is also committed to ensuing that opportunities for fraud and corruption are reduced to the lowest possible level.

2. LEGISLATION

2.1 The effect of the 2006 Fraud Act was to criminalise the fraudster activities rather than look at the consequences of the fraudster's activities. Therefore, fraud can be considered to have occurred or been attempted even if no loss has occurred i.e. the fraudster was unsuccessful but had the means to do so. It is noted, however, that PSNI may not accept the case if no financial loss has been incurred. Grant procedures and grant letters of offer should include appropriate conditions and clawback mechanisms in relation to instances of fraud.

2.2 Fraud is not a victimless crime and the term is generally used to describe such acts as deception, bribery, money laundering, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

2.2 Computer fraud is where information technology (IT) equipment has been used to manipulate computer programs or data dishonestly (for example by altering or substituting records, destroying or suppressing records, duplicating or creating spurious records), or where the existence of an IT system was a material factor in the perpetration of fraud (i.e. where the fraud was unlikely to have occurred had there been no IT system). Theft or fraudulent use of computer facilities, computer programs and the Internet is included in this definition. The suspicion that any of these acts have taken place should be regarded as potentially fraudulent. The risk of Cyber fraud is continuing to increase at a rapid rate. Staff should ensure they keep up-to-date with the mandatory training and regularly review NICRC's IT policies and procedures.

2.3 The Fraud Act 2006 came into effect on 15th January 2007. The Act states that a person is guilty of fraud if he is in breach of any of the following:

- **fraud by false representation**, i.e. if he dishonestly makes a false representation and intends by making the representation to make a gain for himself or another, or to cause loss to another or expose another to risk of loss;
- **fraud by failing to disclose information**, i.e. if he dishonestly fails to disclose to another person information which he is under a legal duty to disclose and intends, by means of abuse of that position, to make a gain for himself or another, or to cause loss to another or expose another to risk of loss; and
- **fraud by abuse of position**, i.e. if he occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person, and he dishonestly abuses that position, and intends, by means of the abuse of that position, to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss.

2.4 The Bribery Act 2010, which came into effect on 1 July 2011, modernises the law on bribery and seeks to provide a revised framework of offense to combat bribery in the public and private sectors. It abolishes the offence of bribery as common law and statutory offences in the 1889 and 1906 Acts but defines four new criminal offences:

- offering or paying a bribe
- requesting or receiving a bribe
- brining a foreign public official
- failure of a commercial organisation to prevent bribery by persons associated with them.

2.5 Guidance on the applicability of the Act and procedures which an organisation can put in place to prevent bribery can be found in a Dear Accounting Officer letter on the Bribery Act 2010 (see Department of Finance (DoF) Accountability and Financial Management Division (AFMD) website: DAO (DFP) 09/11 Bribery Act 2010. The AFMD website also holds good practice guidance on managing the risk of bribery and corruption including DAO (DoF) 03/17 Bribery and Corruption, which make reference to NIAO 'Guidance on Managing the Risk of Bribery and Corruption: A Good Practice Guide for the NI Public Sector' (2017) The NIAO guidance also includes useful checklists.

3. CRC's RESPONSIBILITES

3.1 The Community Relations Council's responsibilities are set out in this document with further details in Annex 4.7 of "Managing Public Money Northern Ireland" (MPMNI). Managers and staff should also familiarise themselves with guidance contained on the Accountability and Financial Management Division (AFMD) website: Accountability and Financial Management DoF.

3.2 The Accounting Officer is responsible for establishing and maintaining a sound system of internal control that supports the achievement of Community Relations Council policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks faced by a Community Relations Council. 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 risks and to manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

3.4 The Accounting Officer's responsibilities for managing the risk of fraud include:

(a) 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;

(b) establishing an effective fraud prevention policy and fraud response plan, commensurate to the level of fraud risk identified in the fraud risk profile;

(c) designing an effective control environment to prevent fraud commensurate with the fraud risk profile;

(d) establishing appropriate mechanisms for:

- reporting fraud risk issues;
- reporting significant incidents of fraud;
- staff to report all instances of suspected or actual fraud to line management;
- reporting externally to AFMD and the Comptroller and Auditor General, Northern Ireland Audit Office, in accordance with MPMNI Annex 4.7 ; and
- coordinating assurances about the effectiveness of the fraud prevention policy and fraud response plan to support the Governance Statement;

(e) liaising with the Community Relations Council Audit and Risk Assurance Committee, and ensuring that the committee is kept informed of developments during an investigation;

(f) making sure that all staff are aware of the organisation's fraud prevention policy and know what their responsibilities are in relation to combating fraud, and ensuring that the organisation's Fraud Response Plan is up to date and any changes communicated throughout the organisation;

(g) ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in future;

(h) if appropriate, circulating lessons-learned documents throughout the organisation after a fraud has been identified and investigated;

(i) operating appropriate pre-employment screening measures;

(j) ensuring that anti-fraud awareness training is provided as appropriate and if necessary, more specific fraud prevention training and development opportunities are available to relevant staff.

(k) ensuring that vigorous and prompt investigations are carried out if fraud occurs, is attempted or is suspected

(l) ensuring, where appropriate, legal and/or disciplinary action against perpetrators of fraud;

(m) ensuring, where appropriate, disciplinary action against supervisors where supervisory failures have contributed to the commission of fraud;

(n) ensuring, where appropriate, disciplinary action against staff who fail to report fraud; and

(o) taking appropriate action to recover assets and losses.

4. LINE MANAGERS' RESPONSIBILITIES

4.1 Line managers are responsible for ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively**. Responsibility for the prevention and detection of fraud, therefore, rests primarily with managers.**

Managers and staff should familiarise themselves with the Good Practice Guide Managing Fraud Risk in a Changing Environment (FD (DFP) 09/15)

It, and other useful guidance including Managing the Risk of Fraud (NI) (DAP (DFP) 06/11, the National Audit Office and HM Treasury Good Practice Guide on Tackling External Fraud, can all be found on the AFMD website. This guidance is supplemented by appropriate education and training.

NIAO have also issued Internal Fraud Risks guidance. Internal fraud (also referred to as staff fraud or insider fraud) is fraud committed against an organisation by someone

employed by that organisation. Internal fraud can range from minor threats of assets or inflated expense claims up to major diversion of funds, accounting frauds or exploitation of payroll or client data. A person employed by an organisation includes contracted employees, temporary staff, agency workers and contractors.

The 'cost of living crisis' may have increased the risk of internal fraud in a number of ways, for example, the financial impact on a household's income may mean staff were/are tempted to make up any shortfall through, for example, false claims for overtime or expenses.

NIAO's Internal Fraud Guide sets out the key fraud risks and mitigating controls under a number of headings including employment application fraud, theft, false claims, manipulation of official systems/processes, data/IT related fraud, and corruption.

Management should also be vigilant to the possibilities of Money Laundering (see relevant legislation including the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 and the Proceeds of Crime Act 2002.

4.2 A major element of good corporate governance is a sound assessment of the organisation's business risks. Managers need to ensure that:

(a) fraud risks have been identified within Risk and Control Frameworks encompassing all operations for which they are responsible;
(b) each risk has been assessed for likelihood and potential impact;
(c) adequate and effective controls have been identified for each risk;
(d) controls are being complied with, through regular review and testing of control systems;
(e) risks are reassessed as a result of the introduction of new systems or amendments to existing systems;
(f) where a fraud has occurred, or has been attempted, controls are reviewed and new controls implemented, as necessary, to reduce the risk of frauds recurring; and

(g) fraud occurrences are quantified on an annual basis and Risk Registers/ Risk and Control Frameworks updated to reflect the quantum of fraud within the Business Area. Where appropriate, strategies should be devised to combat recurrence of fraud and targets set to reduce the level of fraud.

4.3 In terms of establishing and maintaining effective controls, it is generally desirable that:

(a) there is a regular rotation of staff, particularly in key posts;
(b) wherever possible, there is a separation of duties so that control of a key function is not vested in one individual;
(c) backlogs are not allowed to accumulate; and
(d) in designing any new system, consideration is given to building in safeguards to prevent and/or detect internal and external fraud.

4.4 As a rule, deterring and preventing fraud is better than detecting and investigating. Fraud prevention is the ultimate aim, fraud measures should be considered and incorporated in every system and programme at the design stage, for example the design of application forms, regular monitoring of expenditure, the statement of accountability in respect of the content of completed forms, the assessment process, the contract development stage and through regular monitoring of expenditure etc. Internal Audit is available to offer advice to managers on risk and control issues in respect of existing and developing systems/programmes.

5. STAFF RESPONSIBILITIES

5.1 The NICRC Staff Handbook sets out the duties and responsibility of staff to ensure that public money and other resources are used properly and efficiently and only for the authorised public purposes for which they are provided. Every member of staff has a duty to ensure that public funds are safeguarded and therefore, is responsible for:

(a) acting with propriety in the use of official resources and the handling and use of public funds in all instances. This includes cash and/or payment systems, receipts and dealing with suppliers;

(b) conducting themselves in accordance with the seven principles of public life detailed in the first report of the Nolan Committee 'Standards in Public Life', ie selflessness, integrity, objectivity, accountability, openness, honesty and leadership; and

(c) being vigilant to the possibility that unusual events or transactions could be indicators of fraud and alerting their line manager where they believe the opportunity for fraud exists.

Appendix I provides examples of Fraud Indicators. In addition, Common Methods and Types of Fraud are included in Appendix II, with examples of good management practices which may assist in combating fraud detailed in Appendix III;

1.3 In addition, it is the **responsibility** of every member of staff to report details immediately to their line manager or Internal Audit and the Community Relations Council CEO if they suspect that a fraud has been attempted or committed, or see any suspicious acts or events.

1.4 If staff become aware of wrongdoing, there may be circumstances where they are afraid to voice their concern. The Public Interest Disclosure (NI) Order 1998 – see CSC 03/03 Guidance on Public Interest Disclosure ('whistle blowing') protects individuals form workplace retributions for raising a genuine concern whether a risk to the public purse of other wrongdoing.

5.4 If you are a member of CRC's staff and you have a concern, you should refer to the Raising Concerns Arrangement and the Public Interest Disclosure Policy on Raising Concerns which is included in CRC's Staff Handbook.

1.5 A full list of the types of concern covered by the Raising Concerns arrangements is detailed in the Public Interest Disclosure (NI) Order 1998. Types of concerns could include, but are not restricted to:

- A criminal offence/unlawful act
- The endangering of an individual's health and safety

- Failing to safeguard personal and/or sensitive information
- Poor value for money
- Farud and corruption (including bribery)
- Maladministration (e.g not adhering to procedures)
- The authorised use of public funds.

5.3 If you are in any doubt, you should speak to a senior officer, or your CEO. Additionally, members of the Audit and Risk Assurance Committee, the Director of Finance Division, the Head of Internal Audit and the Northern Ireland Audit Office may be contacted. Your conversation will be treated in absolute confidence. Contact details are provided in Appendix V.

5.3 Advice is also available through the independent charity Protect (previously know as Public Concern at Work) on 02031172520. Their lawyers can give free confidential advice at any stage regarding a concern about serious malpractice at work. An employee can, of course, also seek advice from a lawyer of their own choice, at their own expense. Additionally, a Hotline facility is available on **0808 100 2716**. This Hotline is run by the Community Relations Council's fraud investigation service provider – the Central Investigation Service, within the Department of Agriculture and Rural Development. The Hotline operates 24/7 and all information received is treated in the strictest confidence.

5.4 Section 5 of the Criminal Law Act (Northern Ireland) 1967 (Withholding Information) also places the onus on individuals to report/pass evidence to the Police. The involvement of the Police Service of Northern Ireland (PSNI) is dealt with in the **Fraud Response Plan**.

5.5 Staff must also assist any investigations by making available all relevant information and by co-operating in interviews and if appropriate by providing a witness statement. Any information provided by staff will be treated confidentially,

5.6 As stewards of public funds, ALB staff must have, and be seen to have, high standards of personal integrity. Staff including temporary staff and contractors should not accept gifts, hospitality or benefits of any kind from a third party, which might be

seen to compromise their integrity. The Community Relations Council has specific guidance on **The Provision and Acceptance of Gifts and Hospitality**, and this guidance also applies to gifts or hospitality offered to spouses, partners, or other associates of an official if it could be perceived that the gift or hospitality is in fact for the benefit of the official. The Community Relations Council's guidelines setting out the fundamental principles on the acceptance of gifts, and hospitality and rewards can be found in Company Folder or is available from the Governance, Admin, and Assistant Finance Manager.

5.7 It is also essential that staff understand and adhere to laid down systems and procedures including those of a personnel/management nature such as submission of expenses claims and records of absence, TOIL and annual leave.

6. INTERNAL AUDIT RESPONSIBILITIES

6.1 Internal Audit is responsible for the provision of an independent and objective opinion to the Accounting Officer on risk management, control and governance. The adequacy of arrangements for managing the risk of fraud and ensuring the Community Relations Council promotes an anti-fraud culture is a fundamental element in arriving at an overall opinion.

6.2 Internal Audit has no responsibility for the prevention or detection of fraud. However, internal auditors are alert in all their work to risks and exposures that could allow fraud to occur. Individual audit assignments, therefore, are planned and prioritised to assist in deterring and preventing fraud by examining and evaluating the effectiveness of control commensurate with the extent of the potential exposure/risk. Risk and Control Frameworks are also reviewed as a constituent part of each audit assignment to ensure that management have reviewed their risk exposures and, where appropriate, identified the possibility of fraud as a business risk.

6.3 Internal Audit is available to offer advice and assistance on risk management/internal control issues, as well as advice on assistance in relation to cases of fraud or suspected fraud.

6.7 All cases of suspected or actual fraud should be reported immediately line management and the CEO.

7. COMMUNITY RELATIONS COUNCIL AUDIT AND RISK ASSURANCE COMMITTEE RESPONSIBILITIES

7.1 The Community Relations Council Audit and Risk Assurance Committee will be responsible for advising the Accounting Officer and the Community Relations Council Board on:

(a) management's assessment of the organisation's risk from fraud and the appropriateness of their response to it; and
(b) the Community Relations Council's fraud prevention policies and arrangements, whistle blowing procedures and arrangements for investigations.

8. FRAUD INVESTIGATION

8.1 Line managers should be alert to the possibility that unusual events or transactions can be symptoms of fraud or attempted fraud. Fraud may also be highlighted as a result of specific management checks or be brought to management's attention by a third party.

8.2 It is Community Relations Council's policy that there will be consistent handling of all suspected fraud cases without regard to position held or length of service, and investigators should have free access to all staff, records and premises in order to carry out investigations.

8.3 Regardless of its source when suspicion is aroused, prompt action is essential. It is for the appropriate line management to undertake an initial examination to ascertain the facts and to confirm or repudiate the suspicions, which have arisen so that, if necessary, further investigation may be instigated. However, please refer to paragraphs 4, 7 and 8 of the Fraud Response Plan for guidance on the appropriate management of the investigation.

8.4 In cases where there is the suspicion of staff being involved, the CEO must contact Internal Audit before undertaking an initial investigation. Internal Audit will be able to provide advice on the conduct of the investigation.

8.5 If the initial examination confirms the suspicion that a fraud has been perpetrated or attempted, management should follow the procedures provided in the CRCs Fraud Response Plan (attached), which forms part of the Community Relations Council's fraud prevention policy.

8.6 The following best practice guidance should be applied during an investigation :

- Employee should note that it is imperative that potentially evidence is not compromised by staff while fact finding during the enquiry stage. Advice should be taken from the CEO where any doubt exists over appropriate actions.
- all aspects of the suspected officer's work should be investigated, not just the area where the fraud was discovered;
- 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 records of amendments relevant to the case, should be retained securely (in compliance with PACE requirements) and not disposed of under the normal routine procedures for disposal;
- control weaknesses discovered in procedures during the investigation should be strengthened immediately; and
- the extent, if any, of supervisory failures should be examined.

9. REPORTING ARRANGMENTS

9.1 When suspicion is aroused, CRC should take prompt action to decide the actions to be taken; in line with the Fraud Response Plan and TEO requirements.

9.2 This should include an initial fact-finding exercise, undertaken within 24 hours, to determine whether it is likely that a fraud has occurred.

9.10 If preliminary enquiries confirm the suspicion that a fraud has been attempted or perpetrated, the ALB must complete the NIAO notification template and forward it to the relevant TEO Senor Sponsor who will immediately notify the Department's Fraud Oversight Manager and Director of Finance. Line Managers must ensure that all original documentation is preserved in a safe place for further investigation. CRC, where appropriate, if further payments have been suspended and/or government/funder bodies notified and updated the Government Funding Database as appropriate.

9.11 The Faud Oversight team will prepare a fraud notification, for issue by the Director of Finance, to the Comptroller and Auditor General, DoF's Treasury Officer of Accounts, Fraud Investigation Oversight Group and Internal Audit.

9.12 CRC will then have a further 48 hours after notification to determine if the suspected fraud is confirmed and a fraud investigation is required. A DoF Internal Audit and Fraud Investigation Service Referral Form (available from TEO) should then be completed and forwarded to the Senior Sponsor and Fraud Oversight Manager. The Fraud Oversight Manager will liaise with the NICS Internal Audit Service Fraud Investigation Services (FIS) Team and forward the referral form to the mailbox: FIS.referral@finance-ni.gov.uk, who will consider the information and decide if an investigation is warranted. If required the FIS will contact the ALB to agree Terms of Reference.

9.13 Both CRC and FIS will keep TEO Senior Sponsor and Fraud Oversight team updated on case progress. The Fraud Oversight team will liaise with FIOG.

9.14 FIS will issue a formal Outcome Report with recommendations, if appropriate. The report will be considered by FIOG which has ultimate responsibility for all suspected/proven fraud cases and will discuss the outcome of the case, communicating any lessons learned, ensuring that recommendations are followed up, before making the decision whether the case can be closed.

10. NATIONAL FRAUD INITIATIVE

10.1 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. The Comptroller and Auditor General for Northern Ireland can undertake data matching exercises, requesting a data from a range of public bodies, for the purposes of assisting in the prevention and detection of fraud.

10.2 The Community Relations Council has participated in NFI exercises providing trade creditor and payroll data sets and will continue to do so, seeing this as a key strand in its fraud prevention policy.

11. FRAUD RISK ASSESSMENTS

11.1 A major element of good corporate governance is a sound assessment of the organisation's business risks. The key to managing the risk of fraud is the same, in principle, as managing any other business risk and should be approached systematically at both the organisational and operational level. The assessment of risk should be part of a continuous cycle rather than a one-off event: as systems and the environment change, so do the risks to which Community Relations Councils will be exposed.

Examples might be:

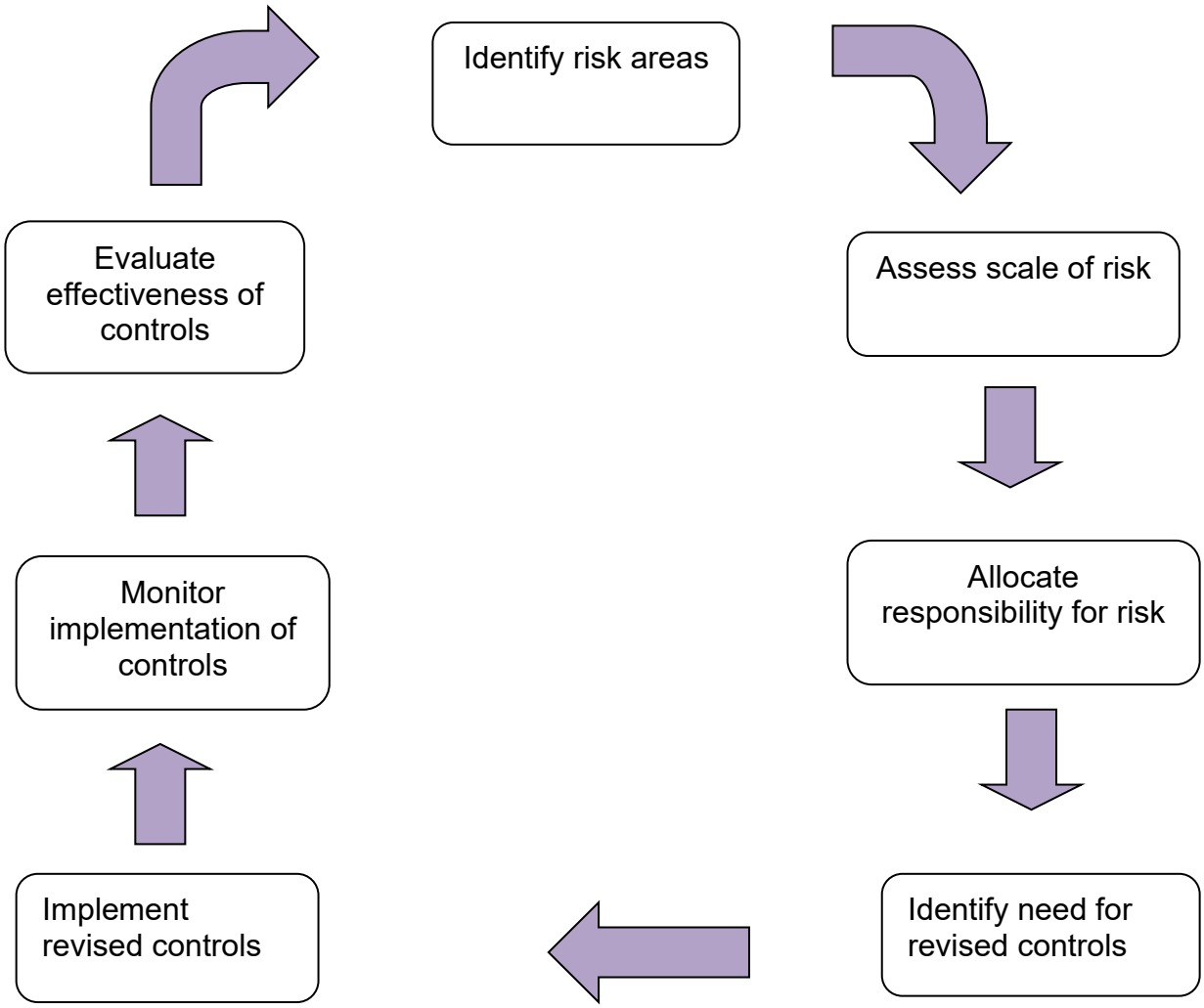
i. Fraudulent grant claims;
ii. Payment made on false documentation;
iii. Theft of assets;
iv. Misappropriation of cash;
v. False accounting;
vi. Contract fraud;
vii. Procurement fraud;
viii. Collusion;
ix. Computer fraud;

x. Fraudulent encashment of payable instruments;

xi. Travel and subsistence fraud;

xii. False claims for hours worked

11.2 **Figure 1** sets out the key stages of a risk management cycle to help deal with fraud. Internal Audit is available to offer advice and assistance on risk management/internal control issues. **Figure 1: Risk Assessment Cycle**



11.3 Further guidance on the need to consider and carry out fraud proofing when developing new systems, policies, or programmes [so that potential fraud risks are identified at an early stage] is available in DAO (DoF) 04/18 -Fraud Proofing Guidance. It may also be a useful source of guidance when considering exiting systems, policies, or programmes.

12. DISCIPLINARY ACTION

12.1 After full investigation the Community Relations Council will take legal and/or disciplinary action in all cases where it is considered appropriate. Any member of staff found guilty of a criminal act will be considered to have committed a serious disciplinary offence and is likely to be dismissed from the Community Relations Council on the grounds of gross misconduct.

12.2 Where supervisory negligence is found to be a contributory factor, disciplinary action may also be initiated against those managers/supervisors responsible. Disciplinary action will only be initiated following a full and objective investigation and applying a criterion of reasonableness in seeking to attribute contributory blame.

12.3 It is Community Relations 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 at the earliest possible juncture.

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

12.5 The CEO (who is also the Accounting Officer) is responsible for taking disciplinary action.

13. MALICIOUS ALLEGATIONS

13.1 If an allegation is made frivolously, in bad faith, maliciously or for personal gain, disciplinary action may be taken against the person making the allegation. The Public Interest Disclosure (NI) Order 1998 protects individuals from workplace retribution for raising a genuine concern whether a risk to the public purse or other wrongdoing. Not all concerns will be 'protected disclosures' under this legislation, but line managers must be alert to the possibility. There is no 'good faith test', in relation to Protected Disclosures where in certain circumstances, the law protects workers who raise concerns, in the public interest, about their own organisation.

14. CONCLUSION

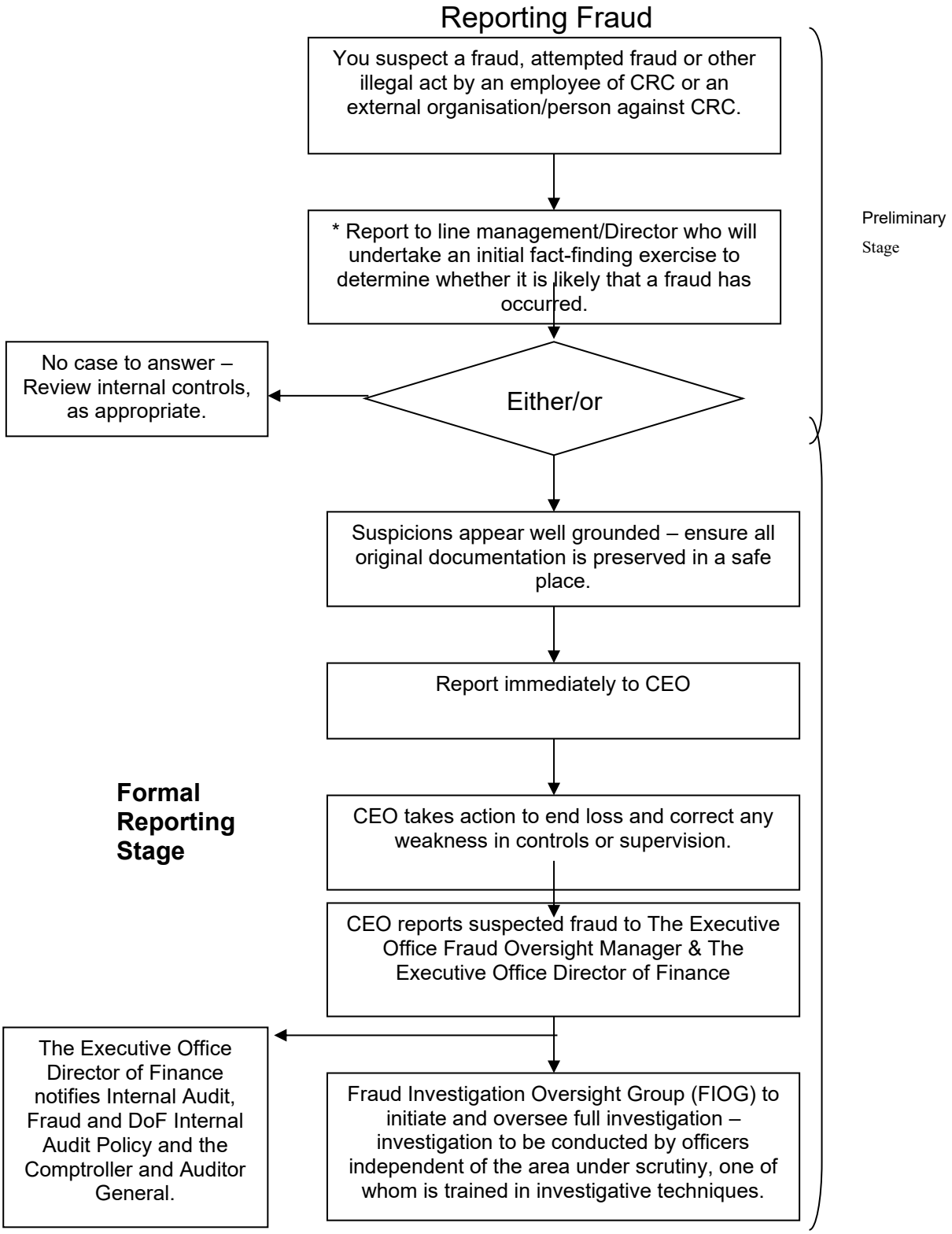
14.1 It is appreciated that the circumstances of individual frauds will vary. The Community Relations Council takes fraud very seriously, taking a **zero tolerance approach**, and will ensure that all cases of actual or suspected fraud, including attempted fraud, are vigorously and promptly investigated and that appropriate remedial action is taken, including the recovery of losses. Managers should be fully aware of their responsibility to protect public funds and as such, should always be alert to the potential for fraud.

14.2 Any queries in connection with this policy document should be directed to the Governance, Admin, Assistant Finance Manager or Chief Executive Officer (02890 227500).

14.3 Internal Audit is available to offer advice and assistance on risk management/ internal control issues.

MARTIN MCDONALD	**JACQUELINE IRWIN**
Chair	**Accounting Officer**

THE COMMUNITY RELATIONS COUNCIL
SECTION 2: FRAUD RESPONSE PLAN



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

1. INTRODUCTION

1.1 The Community Relations Council has prepared this **Fraud Response Plan** to act as a procedural guide and to provide a checklist of the required actions, which **MUST** be followed, in the event of a fraud, attempted fraud or irregular activity is suspected.

1.2 This document relates to fraud and loss within the Community Relations Council and applies to all monies for which the Community Relations Council is accountable.

1.3 Adherence to this plan will enable the Community Relations Council to:

- take timely and effective action to prevent further losses;
- maximise the recovery of losses;
- establish and secure evidence necessary for possible criminal and disciplinary action;
- identify the fraudsters and maximise the success of any disciplinary/legal action taken.
- comply with the external reporting requirements of Managing Public Money Northern Ireland (MPMNI); and
- highlight areas of weakness in the operating systems to prevent future losses.

1.4 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 section 3 and 4 below.

1.5 Where a fraud occurs or is suspected, prompt and vigorous investigations should be carried out by officers independent of the work area under investigation. The investigation should be carried out by fully trained and experienced investigators with a working knowledge of interviewing suspects and collecting evidence in accordance with the provisions of the Police and Criminal Evidence (Northern Ireland) Order 1989.

1.6 The following sections of this paper 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, follow up actions, communication and external reporting requirements. Appendix IV also provides advice on best practice for reporting suspicions of fraud and irregularity. Appendix VII provides a high level flowchart setting out the key steps in the preliminary enquiry and formal reporting stages.

2. PRELIMINARY 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. If there is concern that line management may be involved, the matter should be reported to the next appropriate level. Alternatively, The Executive Office Director of Finance and Corporate Services, Mr David Hughes or Head of Internal Audit Tracey Woods or the Raising Concerns and Complaints Manager Mr Andy McCaw should be contacted. See Appendix V for contact details.

2.2 It is for line management to undertake an initial fact-finding exercise. This discreet enquiry should be carried out as speedily as possible and certainly within 24 hours of 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 is likely that a fraud has been attempted or occurred. This may involve discreet enquiries with staff or the examination of documents, as well as an investigation into the authenticity of the information initially received. **It is imperative that such enquiries should not prejudice subsequent investigations or corrupt evidence - see paragraph 5. It is important that the outcome/decisions from any preliminary enquiry is appropriately documented and retained. IF IN DOUBT, ASK FOR ADVICE**

2.3 If the preliminary enquiry confirms that a fraud has not been attempted nor perpetrated, but that, internal controls are deficient, management should review their control systems with a view to ensuring they are adequate and effective. The relevant Risk and Control Framework should be updated and, where appropriate, the Directorate/ Branch/Corporate Risk Register. Internal Audit is available to offer advice and assistance on matters relating to internal control, if required.

3. 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 to the Line Manager who should then notify the CEO. A meeting should be held to determine and record any action to be taken. Advice should be sought from The Executive Office Fraud Oversight Manager on the immediate course of action. The Executive Office Fraud Oversight Manager may seek advice from a specialist fraud unit provided through a service level agreement with the Community Relations Council.

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 a fraud has been perpetrated externally management should consider the need to inform other government Bodies.

3.3 The CEO will decide on the appropriate course of action including the full formal investigation arrangements. The scope of the investigation should be determined by officers who are independent from the management of the business area. The investigation should be conducted by at least two officers, one of whom is trained in investigative techniques and independent of the area under scrutiny. In order to support managers in this area, the CEO will consider the seeking the assistance of the Fraud Investigation Oversight Group and Group Fraud Investigation Service. Should further expertise be required, eg Specialist Fraud Investigators, Solicitors, Forensic Accountants/Engineers, the CEO will engage the appropriate assistance. Following consideration of the advice received and the circumstances of the case, the CEO should decide whether to liaise with the Police Service of Northern Ireland Fraud Squad.

4. FRAUD INVESTIGATION OVERSIGHT GROUP (FIOG)

4.1 If preliminary enquiries confirm the suspicion of fraud has been attempted or perpetrated, CRC will complete the NIAO notification template and forward it to the relevant TEO Senior Sponsor who will immediately notify the Department's Fraud Oversight Manager and Director of Finance. CRC's management must ensure that all original documentation is preserved in a safe place for further investigation. CRC should confirm, where appropriate, if further payments have been suspended and/or government/funder bodies notified and update the Government Funding Database as appropriate.

The Fraud Oversight Team will prepare a fraud notification, for issue by the Director of Finance, to the Comptroller and Auditor General, DoF's Treasury Officer of Accounts, Fraud Investigation Oversight Group and Internal Audit.

5. GROUP FRAUD INVESTIGATION SERVICE (GFIS)

5.1 The Community Relations Council uses The Executive Office's Finance's Group Fraud Investigation Service to conduct fraud investigations. This unit is led by the Department of Finance Group Head of Internal Audit and Fraud Investigation Services, based at Annex C Dundonald House, Stormont Estate, Belfast. The contact number is 028 90 765783 (ext 89783)

5.2 The Group Service provides fraud investigation services to the Community Relations Council in line with a Service Level Agreement. The Group Service can be contacted directly to obtain advice and assistance on fraud related matters, however, business areas wishing to refer cases for investigation should contact the Fraud Oversight Manager in the first instance.

5.3 The Fraud Oversight Manager will liaise with the NICS Internal Audit Service Fraud Investigation Service Team and forward the Fraud Investigation Service Referral Form to the FIS mailbox, who will consider the information and decide if an investigation is warranted. If required, FIS will contact CRC to agree Terms of Reference.

1.6 Both CRC and FIS will keep TEO Senior Sponsor and Fraud Oversight team updated on case progress. The Fraud Oversight team will liaise with FIOG

1.7 FIS will issue a formal Outcome Report with recommendations, if appropriate. The report will be considered by FIOG which has ultimate responsibility for all suspected/proved fraud cases and will discuss the outcome of the case, communicating any lessons learned, ensuring that recommendations are following up, before making the decision whether the case can be closed.

6. LIAISON WITH THE POLICE SERVICE of NORTHERN IRELAND

6.1 The Police Service of Northern Ireland is available to give advice and/or guidance in cases where fraud is suspected. The FIOG is responsible for making contact with PSNI through the Fraud Oversight Manager. Where actual or attempted fraud is confirmed and is of a large or complex nature, the PSNI will decide upon referral how the investigation will be progressed. Cases are often referred to Districts for further investigation.

6.2 In cases where there is reliable evidence of fraud, the following action points my need to be considered:

- Secure the evidence and ensure the preservation of records, both paper and electronic;
- Ensure the procedures are strengthened and action has been taken to end the loss;
- In the case of staff involvement in the fraud, remove the suspect's access to any relevant computer system/ building access and take control of any IT equipment/storage pedestal; and
- In consultation with HR, consider the suspect work place if suspension is not warranted initially.

7. RIGHT OF THE SUSPECT TO BE INFORMED AND ACCOMPANIED

7.1 As stated above, if internal fraud is suspected, investigators must secure evidence, ensure preservation of records, remove the suspect's access to computer systems in the case of staff involvement in the fraud, and suspend or relocate the suspect in another building. The suspect should not be informed before these steps are taken to avoid any attempt on his/her part to remove or destroy evidence. If it is necessary to inform the suspect earlier in order to get access to evidence or remove access to computers (e.g. it may be necessary to ask him/her to divulge passwords), the suspect's access to computer systems must be removed and the suspect should be relocated in another building if suspension is not warranted immediately. The suspect will formally notified in writing at the earliest possible point in the investigation of the reasons for his/her suspension or relocation.

7.2 If it is decided to deal with the matter solely as a disciplinary issue, the suspect has the right to be accompanied during any investigation interviews. He is entitled to be accompanied by a colleague or trade union official during any disciplinary hearing or appeal hearing. This method should only be followed if it is certain that the Community Relations Council will not seek a criminal prosecution.

7.3 Following consultation with FIS, if the Police decide the matter is to be dealt with as an alleged criminal offence, CRC will, in consult with FIS, compile and evidence pack for formal referral and the Police will appoint and Investigating Officer to take the case forward. Further details are included in Appendix VI.

8. POST EVENT ACTION

8.1 Appropriate steps will be taken to **recover all losses** resulting from fraud, if necessary through civil action. The Executive Office' Solicitor's Office should be consulted at an early stage on the recovery of assets, for example action that might be taken to trace and freeze assets; action to prevent the release of assets; obtaining search orders.

8.2 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 a Community Relations Council

employee is suspected of involvement, the CEO 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.

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

8.4 The Community Relations Council Audit and Risk Assurance Committee should be kept informed of progress during an investigation.

8.5 Following an investigation, the CEO will consider any reports produced by the investigators, documenting lessons learned from all aspects of the fraud or attempted fraud, i.e. the cause, how it was detected, the investigation process and how similar frauds or attempted frauds can be prevented in future. Lessons learned will be circulated, as appropriate.

9. REPORTING ARRANGEMENTS

9.1 The CEO is responsible for notifications to TEO's Fraud Oversight Manage, Internal Audit and the Comptroller and Auditor General about all discovered fraud, proven or suspected, including attempted fraud, within or against the Community Relations Council, and its sponsored bodies. This 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 the Community Relations Council. Other reporting obligations such as money laundering regulations should also be considered as relevant. Therefore, the CEO should be notified immediately of all such frauds (02890 227500).

9.2 Additionally, the Governance, Admin & Assistant Finance Manger should submit an annual return detailing cases of fraud when requested to do so by DoF. DoF will collate these returns and produce an Annual Theft Fraud Report. Annex 4.7 of Managing Public Money Northern Ireland defines the requirements.

10.0 CONCLUSION

10.1 The CEO will ensure that relevant parties are updated of progress regarding the completion of the investigation. Care will be taken in making such reports that potential future legal proceedings are not jeopardised.

10.2 Any queries in connection with this response plan should be made the CEO.

10.3 Advice and assistance on risk management/internal control issues can be sought from the Head of Internal Audit.

Appendix I - Indicators of Fraud

- Missing expenditure vouchers and unavailable official records
- Crisis management coupled with a pressured business climate
- Profitability declining
- Excessive variations to budgets or contracts
- Refusals to produce files, minutes or other records
- Related party transactions
- Increased employee absences
- Borrowing from fellow employees
- An easily led personality
- Covering up inefficiencies
- Lack of Board oversight
- No supervision
- Staff turnover is excessive
- Figures, trends or results which do not accord with expectations
- Bank reconciliations are not maintained or can’t be balanced
- Excessive movement of cash funds
- Multiple cash collection points
- Remote locations
- Unauthorised changes to systems or work practices
- Employees with outside business interests or other jobs
- Large outstanding bad or doubtful debts
- Offices with excessively flamboyant characteristics
- Employees suffering financial hardships
- Placing undated/post-dated personal cheques in petty cash
- Employees apparently living beyond their means
- Heavy gambling debts
- Signs of drinking or drug abuse problems
- Conflicts of interest
- Lowest tenders or quotes passed over with scant explanations recorded
- Employees with an apparently excessive work situation for their position
- Managers bypassing subordinates
- Subordinates bypassing managers
- Excessive generosity
- Large sums of unclaimed money
- Large sums held in petty cash
- Lack of clear financial delegations
- Secretiveness
- Apparent personal problems
- Marked character changes
- Excessive ambition
- Apparent lack of ambition

Indicators of Fraud (Continued)

- Poor morale
- Excessive control of all records by one officer
- Poor security checking processes over staff being hired
- Unusual working hours on a regular basis
- Refusal to comply with normal rules and practices
- Personal creditors appearing at the workplace
- Non taking of leave
- Excessive overtime
- Large backlogs in high risk areas
- Lost assets
- Unwarranted organisation structure
- Absence of controls and audit trails.
- Socialising with clients – meals, drinks, holidays
- Seeking work for clients
- Favourable treatment of clients – eg allocation of work
- Altering contract specifications
- Contract not completed to specification
- Contractor paid for work not done.
- Grants not used for specified purpose – eg Leasing capital equipment instead of purchasing them

Corporate Fraud

- Lack of thorough investigations of alleged wrongdoing
- Pecuniary gain to organisation – but no personal gain

Appendix II - 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/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
- Transferring amounts between accounts frequently
- 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.

Appendix III - Examples of Good Management Practices Which May Assist in Combating Fraud

- All income is promptly entered in the accounting records with the immediate endorsement of all cheques
- Regulations governing contracts and the supply of goods and services are properly enforced
- Accounting records provide a reliable basis for the preparation of financial statements
- Controls operate which ensure that errors and irregularities become apparent during the processing of accounting information
- A strong internal audit presence
- Management encourages sound working practices
- All assets are properly recorded and provision is made known or expected losses
- Letters of offer for grants include clear fraud warnings
- In relation to grants appropriate verification controls are implemented in proportion to the level of risk identified
- Accounting instructions and financial regulations are available to all staff and are kept up to date
- Effective segregation of duties exists, particularly in financial accounting and cash/securities handling areas
- Close relatives do not work together, particularly in financial, accounting and cash/securities handling areas
- Creation of an agency climate to promote ethical behaviour
- Act immediately on internal/external auditor's report to rectify control weaknesses
- Review, where possible, the financial risks of employees
- Issue accounts payable promptly and follow-up any non-payments
- Set standards of conduct for suppliers and contractors
- Maintain effective security of physical assets; accountable documents (such as cheque books, order books); information, payment and purchasing systems
- Review large and unusual payments
- Perpetrators should be suspended from duties pending investigation
- Proven perpetrators should be dismissed without a reference and prosecuted

Examples of Good Management Practices Which May Assist in Combating Fraud (Continued)

- Query mutilation of cheque stubs or cancelled cheques
- Store cheque stubs in numerical order
- Undertake test checks and institute confirmation procedures
- Develop well defined procedures for reporting fraud, investigating fraud and dealing with perpetrators
- Maintain good physical security of all premises
- Randomly change security locks and rotate shifts at times (if feasible and economical)
- Conduct regular staff appraisals
- Review work practices open to collusion or manipulation
- Develop and routinely review and reset data processing controls
- Regularly review accounting and administrative controls
- Set achievable targets and budgets, and stringently review results
- Ensure staff take regular leave
- Rotate staff
- Ensure all expenditure is authorised
- Conduct periodic analytical reviews to highlight variations to norms
- Take swift and decisive action on all fraud situations
- Ensure staff are fully aware of their rights and obligations in all matters concerned with fraud

Appendix IV- BEST PRACTICE FOR REPORTING SUSPICIONS OF FRAUD AND IRREGULARITY

If staff become aware of a suspected fraud or irregularity, write down the concerns immediately. Make a note of all relevant details, such as what was said in phone calls or other conversations, the date, the time and names of anyone involved. It may be necessary to handover any notes and/or evidence you have gathered to the appropriate investigator.

STAFF MUST NOT DO ANY OF THE FOLLOWING:

- contact the suspected perpetrator in an effort to determine the facts;
- discuss the case facts, suspicion, or allegations with anyone outside the Community Relations Council;
- discuss the case with anyone within the Community Relations Council other than those detailed in the Fraud Prevention Policy and Fraud Response Plan;
- attempt to personally conduct investigations or interviews or questions anyone.

ACTION BY MANAGERS

If line management have reason to suspect fraud or corruption in the work area, they should:

- listen to the concerns of staff and treat every report seriously and sensitively;
- make sure that all staff concerns are given a fair hearing. Line management should also reassure staff that they will not suffer because they have told you of their suspicions;
- get as much evidence as possible from the member of staff, including any notes and any evidence they have that may support the allegation. Do not interfere with any evidence and make sure it is kept in a safe place; and
- do not try to carry out any investigation yourself; this may damage any criminal inquiry. Seek advice from Internal Audit and the Community Relations Council CEO before taking any action.

Report the matter immediately to Line Management, Internal Audit and the Community Relations Council's CEO

Appendix V - Contact Details – Public Interest Disclosure ('Whistleblowing')

Name	Designation	Telephone Number/email address
David Malcolm	Permanent Secretary	02890378116 David.Malcolm@executiveoffice-ni.gov.uk
Chris Gardner	Director of Strategic Policy, Equality & Good Relations/Member of the Community Relations Council Audit and Risk Assurance Committee/Accounting Officer	9052 3148 (x23148) chris.gardner@executiveoffice-ni.gov.uk
John McCallister	Chair of the Community Relations Council Audit and Risk Assurance Committee	john.mccallister5@gmail.com 07833668602
Ronan Murtagh	Director of Finance and Corporate Services	ronan.murtagh@executiveoffice-ni.gov.uk ni.gov.uk 02890522314
Ms Tracey Woods	Head of Corporate Governance & Head of Internal Audit	02890765783 (ext 89783) Tracey.Woods@executiveoffice-ni.gov.uk
Mr Andrew Allen	Audit Manager, Northern Ireland Audit Office	02890251019 andrew.allen@niauditoffice.gov.uk
Raising Concerns and Complaints	Mr Andy McCaw The Executive Office	(028) 9037 8618 (ext 88618)/(07753 100315)
Mr Chris Telford	CRC Head of Internal Audit, SCC	02887755880 Chris.telford@scc-ca.com

Appendix VI - 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 Community Relations Council/body will identify and preserve all original documents and other exhibits relating to any intended complaint.

   - The Community Relations Council/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.

PSNI AGREED FORMAT OF EVIDENCE PACK

1. If, after consultation with FIS, the Police confirm a case merits formal referral to them, CRC will compile an evidence pack.
2. The evidence pack will outline:

    - The alleged offence
    - Date of offence
    - Value
    - Suspect(s) details
    - Any other suspected parties involved
    - Background
    - Details of all enquiries made by CRC
    - Copies of evidence
    - Details of potential witnesses
    - A contact point from CRC who will assist the Police Investigating Officer where appointed.

THE COMMUNITY RELATIONS COUNCIL

GUIDANCE FOR STAFF RAISING A CONCERN

JUNE 2026



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1.0 Introduction

1.1 This guidance details the procedures to be followed by any member of CRC staff who receives notification of a concern, either orally or in writing (letter or email).

1.2 The NICRC Raising a Concern Policy Framework is the overarching framework document that explains at the highest level how CRC staff should handle any concerns raised with them, and is designed to encourage and provide reassurance to members of the public and staff who want to raise concerns. The NICRC policy framework covers:

- What a 'concern' is;
- How to raise a concern;
- Confidentiality and anonymity;
- Independent advice;
- Designated Officers;
- How Concerns will be handled.

1.3 NICRC's 'Operational Guidance for Staff on Raising a Concern' is designated to be used at a lower level by staff, but should be read in conjunction with the NICRC Rasing a Concern Policy Framework and Policy, along with the appendices. A full list of the types of concern covered by Public Interest (Whistleblowing) arrangements is detailed in the Public Interest Disclosure (NI) Order 1998 The Public Interest Disclosure (Northern Ireland) Order 1998. These procedures should be read in conjunction with the NICS Public Interest Disclosure (Whistleblowing) Policy.

1.4 Raising a concern in the public interest is the action of telling someone in authority, either internally and/or externally (e.g regulators or media), about wrongdoing, risk, danger, illegality or malpractice. Staff may feel content to mention a concern to their line manager but they fear 'whistleblowing', seeing it as something more formal and serious, with potential repercussions. This stems from the fact that there can be confusion around the terms 'raising a concern' and 'whistleblowing'.

1.5 Some wrongly believe that they are separate steps involving an 'escalation', i.e someone 'raises a concern' then, if they feel they have not been heard, they 'blow the whistle' within their organisation or to an outside body. **This is a misunderstanding. Whistleblowing and raising a concern are the same thing,** Some concerns, by their nature and scales, will require a more formal process of review and investigation than others, others may be considered more minor concerns, however no issue or concern is too small to raise. The fundamental purpose in every case is the same – to bring into the open an issue of concern, so that it can be properly addressed. Remember it is the issue being raised which is key, not the person raising it.

1.6

1.7 To ensure that the Community Relations Council deals with such concerns in a responsive, proportionate and effective way, it is necessary for **staff at all levels** to recognise when a concern is being raised under NICRC's Raising Concerns Policy, even when the individual does not specifically reference the Policy. It is also important that staff at all levels know and understand what action is required when they receive a concern. The guidance is based on the principle that the Community Relations Council will not tolerate harassment, victimisation or bullying under any circumstances and that staff and stakeholders are encouraged to raise genuine concerns in the knowledge that they will not be disadvantaged as a result.

1.8 It is important that these procedures are followed to ensure that:

- All concerns are referred to the appropriate person in the Community Relations Council to be recorded and monitored centrally;
- The most appropriate action is taken, especially in cases that are complex and cover a range of fraud, governance, staffing or service-related issues;
- Action is taken as swiftly as possible following the concern being received; and

- Access to potentially sensitive information/issues is restricted, as far as possible, to preserve confidentiality and protect both the party raising the concern and any parties named in the concern.

2.0 Types of concern covered

2.1 All of us at one time or another may have concerns about what is happening at work. A simple way to establish whether a concern falls under NICRC's Raising Concerns policy is to consider the nature of the concern as set out in Annex C to this guidance, which includes a useful summary to help classify the type of concern to match it to the relevant part of the policy.

2.2 The nature of the issue being raised will determine whether if is a concern (whistleblowing), a grievance or a complaint and therefore the appropriate policy under which it should be addressed. If the concern refers to **'others'** e.g. the Community Relations Council and/or its funded bodies, other staff, clients, the wider public, then it is a whistleblowing concern. If the concern relates to the employee raising the concern or the member of the public as an individual **'self'** e.g. a personal grievance about terms of employment, pay, unfair treatment – this is not a whistleblowing concern. Grievances are issues, problems or complaints raised by a staff member with management. Anybody may, at some time, have problems with their working condition or relationship with colleagues that they may wish to raise. When a worker raises a grievance they are saying that they have personally been treated poorly. Such issues should be handled in line with the NICRC Grievance Policy or NICRC Dignity at Work Policy. Consequently, personal grievances or dissatisfaction in respect of employment issues are not covered by whistleblowing, unless an employee's particular case is in the public interest. It may be that on occasion a personal concern may also have wider implications in terms of others and can therefore possess both a grievance element and a raising concerns in the public interest element.

2.3 Generally a whistleblower has no self interest in the issue being raised, however each whistleblowing concern should be considered on a case by case basis to determine whether it fits within the 'public interest' classification. In certain circumstances, the law protects workers who raise concerns, in the public interest, about their own organisation. The disclosure of information about a concern may be protected under the Public Interest Disclosure (Northern Ireland) Order (1998) if it meets certain criteria. Not all concerns will be 'protected disclosures' under this legislation, but CRC must be alert to the possibility.

If you have any doubt as to whether a concern falls under the category of 'whistleblowing' you should contact the CEO (02890227500) to seek advice so as ensure that the concern is managed appropriately.

Protected Disclosures

2.4 The Protected Disclosures set out in the Public Interest Disclosure (Northern Ireland) Order (1998) ('the Order'), which protects workers who 'blow the whistle' in relation to wrongdoing. The Order amends the Employment Rights (Northern Ireland) Order 1996 and makes provision about the kinds of disclosures which may be protected; the circumstances in which such disclosures are protected; and the persons who may be protected.

2.5 A full list of the types of concern covered by the public interest disclosure arrangements is detailed in the Public Interest Disclosure (Northern Ireland) Order 1998. Types of public interest concern that qualify as protected disclosures may include, but are not restricted to: a criminal offence/unlawful act (e.g. theft or fraud); the endangering of an individual's health and safety; failing to safeguard personal and/or sensitive information (data protection); poor value for money; corruption (including bribery); maladministration (e.g. not adhering to procedures); and the unauthorised use of public funds.

2.6 The Order includes guidance on making qualifying disclosures to the employer or via internal procedures; legal adviser; Minister and prescribed person. The

guide provides further guidance on the role of the prescribed person.

2.7 The Order sets out what disclosures qualify for protection:

…..a "qualifying disclosure" means any disclosure of information which, in the reasonable belief of the worker making the disclosure, tends to show one or more of the following-

(a) that a criminal offence has been committed, is being committed or is likely to be committed,

(b) that a person has failed, is failing or is likely to fail to comply with any legal obligation to which he/she is subject,

(c) that a miscarriage of justice has occurred, is occurring or is likely to occur,

(d) that the health or safety of any individual has been, is being or is likely to be endangered,

(e) that the environment has been, is being or is likely to be damaged, or

(f) that information tending to show any matter falling within any one of the preceding sub-paragraphs of the order has been, is being or is likely to be deliberately concealed.

2.8 Workers who are concerned about wrongdoing or failures can make disclosures to a person or body which has been prescribed by the Public Interest Disclosure (Prescribed Persons) (Amendment No. 2) Order (NI) 2025 for the purpose of receiving disclosures about the matters concerned. NICRC is not a prescribed body within the legislation, however these do include NI Audit Office, The Health And Safety Executive, Regulation and Quality Improvement Authority (RQIA) and HM Treasury, If a worker makes a qualifying disclosure to such persons or bodies, it will be a protected disclosure provided the worker:

• reasonably believes that the information, and any allegation it contains, is substantially true; and

• reasonably believes the disclosure is being made to the right 'prescribed person' (e.g. breaches of health and safety regulations can be brought to the attention of the Health and Safety Executive for Northern Ireland).

2.9 Line managers receiving a concern that relates to a Protected Disclosure

should follow the same steps outlined in Section 3. Bringing the issue to the attention of the CEO who will ensure that it is recorded and referred to the appropriate business area that has responsibility for investigating the matter.

2.10 Similarly, concerns raised in the public interest do not cover complaints about the NICRC's performance or standards of service, for which separate procedures exist. These are set out in the NICRC'S Complaints Procedure.

2.11 There can be instances where someone raises an issue which has elements both of a wider concern affecting others and of personal interest. The challenge is therefore to disentangle the issues; and, deal with each in accordance with the relevant policy.

3.0 General Guidance on Handling a Concern

3.1 In broad terms there are two main types of concerns that CRC staff members should be aware of:

i) Disclosures made by employees in the Community Relations Council; the

ii) Disclosures made by members of the public, employees or workers in external organisations (or their representatives) for which the Community Relations Council has some degree of association and/or responsibility or individuals in receipt of services directly from the Community Relations Council.

3.2 Line managers need to understand the process and procedures that apply in each of these scenarios. These are discussed separately in the relevant sections.

3.3 Regardless of the source of the concern (i.e. from CRC staff or from an external source) the following guidance should be followed by CRC staff on receiving a concern:

- Have a positive and supportive attitude towards individuals raising a concern;
- If the concern is raised by staff, advise them of the additional services such as Protect or Trade Unions
- Record as much detail as possible about the concern being raised and agree this record with the person;
- Be aware of the process following the raising of a concern and explain this to the person;
- Make sure the person knows what to expect, for example in relation to feedback on their concern;
- Assure the individual that their confidentiality will be protected as far as possible, if they request this, though in some instances this may be unavoidable;
- Make no promises and manage the expectations of the person~~;~~
- Make clear that the Community Relations Council will not tolerate harassment of anyone raising a genuine concern and ask the person to let you know if this happens;
- Pass the information as quickly as possible to those within the Community Relations Council responsible for dealing with concerns, so that the appropriate procedures for consideration and investigation of the concern can be initiated.

Confidentiality

3.4 Where possible, all matters raised should be treated **confidentially.** This includes applying the appropriate information management standards to ensure that neither the identity of the person who has made the disclosure, or information which may prejudice any investigation, is inappropriately released. For example, any information provided should not be copied to other parties unless relevant personal details have been removed.

3.5 Individuals can elect to raise a concern anonymously and such concerns will be considered in the same way as any other concerns. Detailed investigations,

however, may be more difficult, or event impossible, if the person who raised the concern cannot be contracted for further information. There is also the chance that any documents or information provided might reveal the identity of the person raising a concern. For example a document may have hidden electronic 'properties' containing the authors name or other pertinent details that should be removed before documents are released to other parties.

It may be impossible to fully protect the anonymity of a person in the course of an investigation however, for example, for it a department is required to disclose a concern by law, or if the nature of the concern makes it apparent who has raised it.

Access to Information

3.6 Access to whistleblowing information must only be granted to those who have a business need. This is to protect the identity of those involved. All personal information should be handled in line with the UK-GDPR requirements.

3.7 All information in relation to a whistleblowing concern should be stored in the DFAP folder with access restricted to the CEO, the Governance, Admin & Assistant Finance Manager, and one other post holder at the discretion of the CEO. Employees should not create their own folders for whistleblowing concerns or store information on their desktop

3.8 Practical steps that you can take to protect the confidentiality of those raising concerns include:

- All information provided in relation to a whistleblowing concern must be classified as OFFICIAL-SENSITIVE-PERSONAL and must be managed in line with the guidelines set out in the Community Relations Council's Information Security policy and Document Retention/Records Management policy.
- Only print where absolutely necessary;
- Ensuring that the minimum number of people have access to files;

- Being discreet about when and where any meetings are held with the individual raising the concern; and
- Ensuring that confidential papers are not left on printers or photocopiers.

3.9 Annex B to NIAO Guidance provides further guidance on the Information Management procedures to be applied when handling a concern.

3.10 While confidentiality should be assured if requested, a manager or a member of staff in receipt of a public interest disclosure should point out potential risks to the person raising the concern:

- Colleagues may try to guess the person's identity if they become aware that a concern has been raised; and
- As the investigation progresses, there may be a legal requirement to disclose the identity of the person raising the concern, for example, under court disclosure rules.

4.0 Guidance on Concerns made by CRC staff

NICS Guidance

4.1 Current NICS guidance relating to Ethics and Whistleblowing is included in the NICS HR Handbook at Section 6.01 (Standards of Conduct) of Chapter 6 (Employee Relations) NICS Public Interest Disclosure (Whistleblowing) Policy.

This section contains details of the NICS Code of Ethics; reporting procedures for raising issues which fall within the NICS Code of Ethics; and Public Interest Disclosure ("Whistleblowing").

4.2 Sub-section 4 of Section 6.01 (Standards of Conduct) sets out the provisions of the Public Interest Disclosure (NI) Order 1998. It provides guidance on making public interest disclosures and outlines the protection available to staff who do so.

4.3 The Community Relations Council has not adopted the NICS HR Handbook in full but does adhere to this guidance.

Process for Dealing with Internal Disclosures

4.4 It is recommended that concerns are raised internally in the first instance, usually through a line manager. In some cases, explaining the context of an issue to a person contemplating making a public interest disclosure may be enough to alleviate their concerns. Minor issues might be dealt with straight away by line management. Similarly a review by internal audit as part of planned audit work might be sufficient to address the issue e.g. through a change to the control environment. Where this is not possible, the following paragraphs provide line managers with guidance on handling disclosures made by members of CRC staff.

4.5 On receipt of a disclosure from a CRC member of staff, line managers should follow the process below:

- Assess if the concern is a normal raising concern, a public interest disclosure (or alternatively a complaint, or an HR issue);
- If a public interest disclosure, then consider whether the concern relates to an actual or suspected fraud and if it does, immediately follow the NICRC Fraud Prevention Policy & Fraud Response Plan.

- The line manager will notify the CEO using the Public Interest Disclosure Form (attached at Annex A) so the whistleblowing concern can be logged centrally.

- The CEO will arrange for a folder to be set up (Business areas should not set up their own folders for Whistleblowing cases or store information on their desktop). Access to the folder will be restricted the CEO, Governance Admin & Assistant Finance Manager plus

one other member of staff at the discretion of the Director of Finance, Administration and Personnel.

- All whistleblowing correspondence will be saved and marked as OFFICIAL-SENSITIVE-PERSONAL.

- The CEO will contact the TEO Good Relations Branch to notify them and to take their view on how to proceed including what action the Community Relations Council should take to deal with the matter raised.

- Other relevant parties will be consulted as part of the process and as much information as possible gathered to aid decision making.

- The CEO will seek the view of TEO on whether it is appropriate to draw the matter to the attention of the Northern Ireland Audit Office (NIAO) or the Department of Finance (DoF) and will be asked to kept informed if TEO does decide to report the NIAO or DoF.

- However, if TEO decide not to report to the NIAO, the CEO (Accounting Officer) will decide it is appropriate to draw the matter to the attention of the Northern Ireland Audit Office (NIAO) and document that decision.

- Depending on the nature and seriousness of the concerns raised, The CEO will make a formal recommendation in relation to further action required, including the extent of any further investigation and responsibility for its conduct, or alternatively whether the disclosure should be redirected to the appropriate HR process e.g. Dignity at Work, Grievance Procedure, etc.

- Where appropriate the person who has made the public interest disclosure will be advised as to how the issue will be managed.

- The CEO will monitor the progress of the case and will provide regular updates to the Accounting Officer and the person who has made the disclosure.

5.0 Guidance on Concern Cases made by a member of the public or an external stakeholder

5.1 When CRC receives a whistleblowing concern from an outside individual (member of the public) or an organisation representing stakeholders, the matter should immediately be referred to the CEO. The CEO will acknowledge receipt of the whistleblowing concern (unless it has been made anonymously) and then complete the following steps:

- The CEO will also notify The Executive Office Corporate Governance Branch using the Public Interest Disclosure Form
- The CEO will arrange for a folder to be set up (Business areas should not set up their own folders for Whistleblowing cases or store information on their desktop). Access to the folder will be restricted to the CEO, Governance Admin Assistant Finance Manager, plus one other member of staff at the discretion of the CEO.
- All whistleblowing correspondence will be saved and marked as OFFICIAL-SENSITIVE-PERSONAL.
- The CEO will contact the TEO Good Relations Branch to notify them and to take their view on how to proceed including what action the Community Relations Council should take to deal with the matter raised.
- Other relevant parties will be consulted as part of the process and as much information as possible gathered to aid decision making.
- The CEO will seek the view of TEO on whether it is appropriate to draw the matter to the attention of the Northern Ireland Audit Office (NIAO) or the Department of Finance (DoF) and will asked to kept informed if TEO does decide to report the NIAO or DoF.

- However, if TEO decide not to report to the NIAO, the CEO (Accounting Officer) will decide it is appropriate to draw the matter to the attention of the Northern Ireland Audit Office (NIAO) and document that decision.

- Depending on the nature and seriousness of the concerns raised, The CEO will make a formal recommendation in relation to further action required, including the extent of any further investigation and responsibility for its conduct, or alternatively whether the disclosure should be redirected to the appropriate HR process e.g. Dignity at Work, Grievance Procedure, etc.

- Where appropriate the person who has made the public interest disclosure will be advised as to how the issue will be managed.

- The CEO will monitor the progress of the case and will provide regular updates to the person who has made the disclosure.

- The Audit and Risk Assurance Committee will be kept updated on the progress of any concerns raised, via a quarterly anonymised paper.

7.0 Investigations

7.1 CRC carries out a wide range of work. As such, the scope for potential public concerns is also wide ranging and it is therefore not possible to set a strict protocol for handling every concern.

7.2 However, it is essential that the action taken by the Community Relations Council in each case is proportionate, effective and timely, with accurate records being kept of actions taken and with the rationale for each course of action being clearly documented.

Fraud Related Concerns

7.3 In considering the type and scope of investigation required, it will be necessary to consider the Community Relations Council's Fraud Prevention Policy and

Fraud Response Plan (which includes a reference to the provisions of the Bribery Act 2010). A concern related to fraud will be listed on both NICRC's Raising a Concern Register and Fraud Log, with progress being tracked and reported under both mechanisms.

7.4 The fact this it is considered fraud related will affect the type and scope of any investigation required. It is for the line management to undertake an initial fact-finding exercise. This discreet enquiry must be carried out as speedily as possible and within 24 hours of the suspicions being raised. If the preliminary enquiry confirms that a fraud has been attempted or perpetrated, the facts should be reported immediately to the CEO.

7.5 Suspicion of fraud or bribery should initially be raised with the appropriate line manager, but where this is felt to not be appropriate alternatively the following officers can be contacted:

- CEO
- Governance Manager
- Internal Audit
- TEO

Non fraud related investigations

7.6 Taking advice from TEO and Internal Audit it will be the responsibility of the CEO in consultation with others as appropriate, to consider and determine the following matters:

- The nature of the issue that requires investigation;
- Responsibility for undertaking the investigation; and
- If and when a funded group or other external organisation should be informed that a public interest disclosure concerning its activities has been made and the outcome of any decision relating to investigation.

7.7 When considering who should undertake an investigation, the following options should be considered:

- Internal Audit
- The Executive Office's Internal Audit Service (IAS);
- DoF's Fraud Investigation Service;
- Community Relations Council employee's independent of the business area to which the disclosure relates;
- CRC Chair and Board members;
- Independent external investigation;
- A combination of one or more of the above, as required.

7.8 Having considered the options, it is important that the rationale for the way forward is clearly documented on the case file. The CEO should generally be the person to decide on the approach to be adopted, with the exception where the issue raised relates to a serious concern with wider implications.

7.9 In all cases it is important that the investigation is undertaken by people with the necessary expertise, experience and independence, and that all concerns are properly and promptly investigated, whenever they have been raised directly with NICRC.

7.10 Where a concern disclosure relates to senior members of NICRC staff or NICRCs Board members, The Executive Office should take ownership of the investigation. Consideration should be given to the role that the CRCs Board (and Audit & Risk Assurance Committee) might play in dealing with such cases.

7.11 Considerations for any investigative process should include:

- Ensuring that investigators have the necessary skills to undertake the investigation;
- Ensuring that there is no conflict of interest between the investigator and the issue being investigated (i.e. the investigator should have had no previous involvement with the issue being investigated);

- Ensuring that the investigation has clear and well defined terms of reference;
- Setting a clear scope for the investigation and drawing up a detailed investigation plan;
- Clarifying what evidence needs to be gathered and how it will be gathered (document search, interviews, securing computers, etc);
- Deciding how best to engage with the individual and manage their expectations;
- Maintaining sufficiently frequent contact with the individual throughout the course of the investigation; and
- Ensuring that all investigative work is clearly documented.

7.12 When assigning the investigation to the relevant investigation team, it will be necessary for the CEO to establish the scope of the investigation at the outset and agree this with their line manager. Scoping the investigation will include:

- Defining the key points to be investigated;
- Identifying individuals who should be interviewed;
- Stipulating that a report should be produced as a result of the investigation which sets out findings, conclusions and recommended actions;
- Setting out an estimated timescale for completion and provision of updates; and
- Agreeing costs, if appropriate.

7.13 When the investigation is complete, the individual who raised the concern should be informed that the investigation has been concluded and, where appropriate, that recommendations have been made to address any issues identified. Under no circumstances whatsoever can details of disciplinary action taken or recommended against individuals be provided or discussed with the person who made the disclosure.

7.14 Where The Executive Office has taken ownership of an investigation, agreement should be reached between the Community Relations Council and The Executive Office as to how contact with the whistleblower will be maintained throughout the course of the investigation. The views of the whistleblower should be taken into account when agreeing these arrangements.

7.15 In all cases, employees who raise concerns should be protected and supported and should not suffer any detriment as a result of bringing forward their concerns. Appropriate and swift sanctions should be taken against employees

who victimise individuals raising such concerns. It should be noted that, if an employee's confidentiality is not protected and they suffer detriment as a result, they may be able to seek redress through an Employment Tribunal.

8 Monitoring of Concerns Raised

8.1 In order to provide CRC senior management with a clear understanding of the level and impact of public interest disclosures made to the Community Relations Council, a central 'Raising a Concern' log will be maintained with the purpose of recording and monitoring how many disclosures are received and the action taken to address them. Concerns received through the Raising Concerns Policy, which are classified as a complaint or a grievance, should also be recorded on a database, noting how the issue has been redirected. This log is maintained by DFAP and is held securely. It is reviewed on a regular basis during the review of papers for the Board and ARAC, in order to verify the accuracy of the status of any cases. This log is maintained by the Governance, Admin, Assistant Finance Manager is held securely.

8.2 Analysis of the concerns caseload will be reported to the Community Relations Council Accounting Officer, the Audit and Risk Assurance Committee and the CRC Board following each addition. This will provide assurance to those charged with governance that arrangements in place for individuals to arise concerns are operating satisfactorily, or will highlight improvements that may be required. The Community Relations Council will report on the effectiveness of its concerns arrangements in its Annual Report and Accounts.

8.3 In addition, the NIAO Raising Concerns Guidance 'Raising Concerns: A Good Practice Guide for the Northern Ireland Public Sector' (issued by NIAO on 25 June 2020) recommends that public bodies should review their Whistleblowing/Raising a Concern arrangement annually.

8.4 If you require further advice, please contact Jacqueline Irwin CEO, on 02890227500 (jirwin@nicrc.org.uk).

ANNEX A

Public Interest Disclosure Form

Section A: Disclosure to Completion of Investigation

1	Date disclosure received:	
2.	Source of disclosure (e,g telephone, call, email, letter)	
3.	Did the individual who raised the concern provide a means for providing feedback? If so, please state the proposed method for providing feedback (e,g email, address, telephone number, address	
4	Names of officers to whom disclosure was notified:	
5	Directorate or funded group to which disclosure relates to.	
6	Brief outline of the nature of the disclosure:	
7	Was confidentiality requested?	
8	What approach was adopted (e.g an internal desk based review, internal audit investigation, TEO investigation)	
9	Name of investigator assigned (e.g staff member, Internal Audit, TEO)	
8	Date investigator assigned & key milestone dates from the agreed investigation timetable	
Commence completion of Section B of this form immediately after the investigation has been concluded.		

Section B: Post Investigation Action

1.	Date Investigation report received:	
2.	Outcome recorded? (was it founded or unfounded):	
3.	If appropriate, provide details of the financial implications of the disclosure?	
4.	Action taken to address issues arising from the disclosure:	
5.	Date final decision issued and case closed:	
6.	Time taken to complete:	
7.	Provide a record of the dates on which feedback was given to the person who made the disclosure:	
8.	Was the person satisfied with the outcome? If not, why not?	
9.	Business area contact details in case further information is required:	
10.	Notes:	

ANNEX B

Raising a Concern-- Information Management Procedures

1. The procedures for the management of Whistleblowing information have been drafted based on the NICS Guide to Physical, Document and IT Security and are to be consistent with CRCs Information Governance policies. All staff should familiarise themselves with CRCs Information Governance policies.

2. **Classification of Information and Marking** - All information in relation to concerns should be classified OFFICIAL-SENSITIVE-PERSONAL. The marking should be clearly visible to anyone using or receiving the information. This will mean: including it in the top and bottom of documents; in the subject line or body of emails and in the front of folders or binders.

3. Extra care needs to be taken when handling CRC information that falls within the OFFICIAL- SENSITIVE category, which means:

- ✓ Only print where absolutely necessary;
- ✓ Take care to be discreet when discussing sensitive issues by telephone, especially when in public areas and minimise sensitive details;
- ✓ Store information securely when not in use and use an approved security cabinet;
- ✓ Abide by the clear desk policy rule;
- ✓ Do not email the information to internet email addresses (e.g Gmail, Hotmail). Should you be required to share the information save in a secure folder and share the file path;
- ✓ Assess the entire contents of an email string before adding to it and forwarding on;
- ✓ If the information is to be shared with TEO, NIAO, Internal Audit or another appropriate agency this must only be done by the CEO;
- ✓ Use recognised commercial couriers if sending hard copy and tamper evident envelopes;
- ✓ Only use approved encrypted devices to store information

4. Reproduction of information e.g. by photocopying or an electronic document forwarded by email, should be kept to an absolute minimum and such material should not be copied to other staff as a matter of routine unless they have a 'need to know".

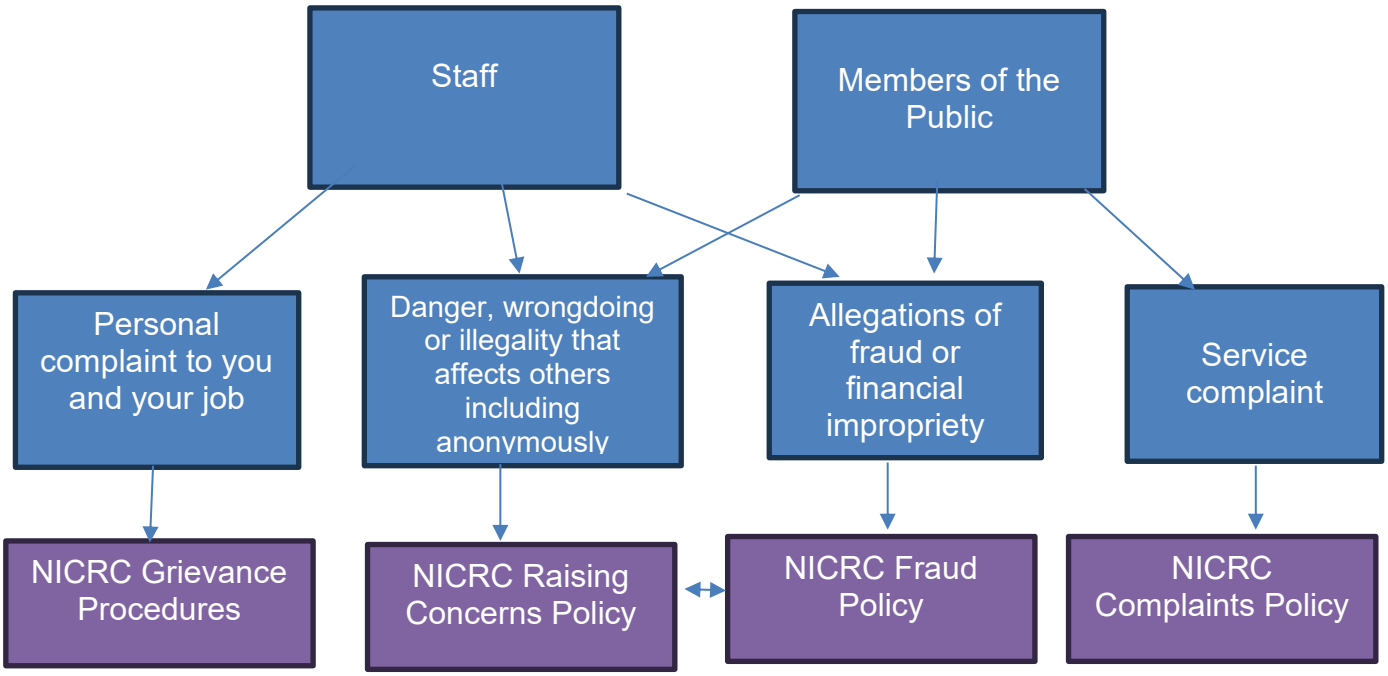
5. Access to whistleblowing information must only be granted to those who have a business need. All information in relation to a whistleblowing concern should be stored in the DFAP folder with access restricted to the CEO, Governance Admin & Assistant Finance Manager, and one other post holder at the discretion of Director of Finance, Administration and Personal.

6. When sharing the information for business purposes you should ensure that the receiving party understands the obligations and protects the assets appropriately. This will be done by including the SENSITIVE-OFFICIAL-PERSONAL classification on any correspondence and by including a link to the Guide to Physical, Document and IT Security when you share the information. If there is any doubt about giving access to official sensitive information to other individuals or organisations, you should consult the CEO.

7. In certain circumstances, there may be a good reason to share selected information from the concern more widely. If required, a redacted version of the document could be shared more widely, subject to approval by the CEO. The concern will more than likely include personal data on either the person who raised the concern or the individual who is the subject of the concern. When handling personal data provided through a concern, you need to be particularly careful to ensure compliance with the requirements of the General Data Protection Regulations (GDPR). A Privacy Notice has been provided

ANNEX C

Summary of types of concern raised and the relevant policies



THE COMMUNITY RELATIONS COUNCIL

RAISING A CONCERN POLICY

(FOR CRC STAFF AND MEMBERS OF THE PUBLIC)



June 2026

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1. Introduction

1.1 This guidance details the process to be followed by any NICRC staff member or member of the public who, either orally or in writing (letter or email) wishes to raise a concern. The policy should be read in conjunction with the NICRC Raising a Concern Policy Framework, which is the highest level of guidance, containing the overarching principles below which NICRC raising a concern policies sit.

1.2 Raising concerns should be part of the normal routine business of any well-run organisation. They are not something that should be viewed with fear and negativity, but as a normal, positive part of everyday business. Staff are often best placed to identity deficiencies and problems before any damage is done, so the importance of your role as the 'eyes and ears' of NICRC cannot be overstated.

1.3 It is important to note from the outset that NICRC is not permitted to investigate concerns for which it has no policy remit, decision-making powers or legal responsibility.

1.4 Raising a concern in the public interest is the action of telling someone in authority, either internally and/or externally (e.g. regulators or media), about wrongdoing, risk or malpractice. Staff may feel content to mention a concern to their line manager, but they fear 'whistleblowing', seeing it as something more formal and serious, with potential repercussions. This stems from the fact that there can be confusion around the terms 'raising a concern' and 'whistleblowing'.

1.5 Some wrongly believe that they are separate steps involving an 'escalation' i.e someone 'raises a concern' then, if they feel they have not been heard, they 'blow the whistle' within their organisation or to an outside body. This is a misunderstanding. **Whistleblowing and raising a concern are the same thing** (although the phrase 'raising a concern' is more commonly used

nowadays). Some concerns, by their nature and scale, will require a more formal process of review and investigation than others; others may be considered more minor concerns, however no issue or concern is too small to raise. The fundamental purpose in every case is the same – to bring into the open an issue of concern so that it can be properly addressed. **Remember it is the issue being raised which is the key thing, not the person raising it.**

1.6 The Community Relations Council (CRC) is committed to the highest possible standards of openness and accountability in the delivery of its services. The purpose of this CRC guidance is:

- To reassure staff that they can raise genuine concerns about potential wrongdoing in confidence, through a clear internal reporting process, without putting their position at risk; and

- To provide arrangements through which anyone who is not a member of staff (for example members of the public and other external stakeholders) can raise concerns about the proper conduct of public business by the CRC or its funded bodies.

1.7 The sections below explain the types of concerns covered by the CRC Raising Concerns Policy, how CRC staff members and members of the public can raise a concern and how these concerns will be managed by the CRC.

2. Types of Concerns Covered

2.1 All of us at one time or another may have concerns about what is happening at work. A simple way to establish whether your concern falls under the NICRC Raising Concerns policy is to consider the nature of concerns, Annex 2 to this guidance provides a useful summary of the types of concerns raised and their relevant policies.

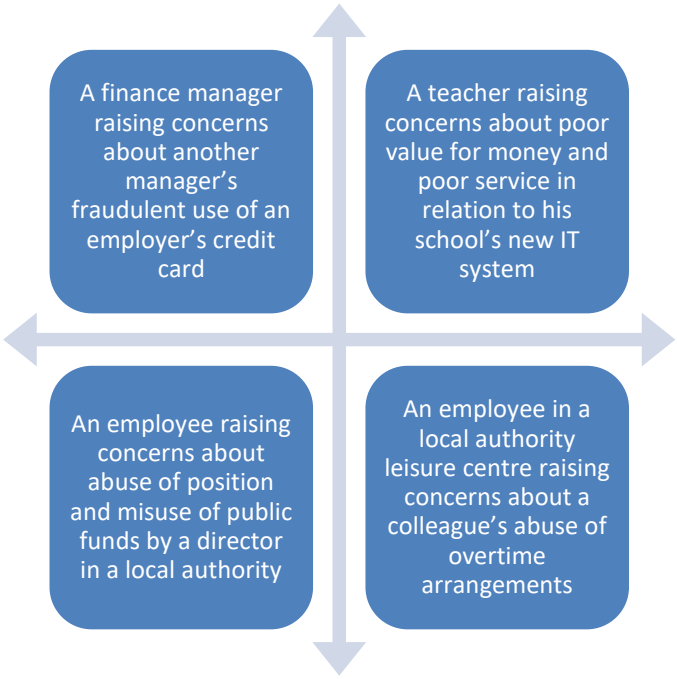
2.2 The nature of the issue being raised will determine whether it is a public interest disclosure (whistleblowing), a grievance or a complaint and therefore the appropriate policy under which it should be addressed.

2.3 A simple way to establish whether your concern falls under the whistleblowing policy is to consider the nature of the concern. If the concern refers to 'others' e.g. the CRC and/or its funded groups, other staff, , the wider public, then it is a whistleblowing concern. If the concern relates to you as an individual 'self' e.g. a personal grievance about terms of employment, pay, unfair treatment – this is not a whistleblowing concern. Consequently, personal grievances or dissatisfaction in respect of employment issues are not covered by whistleblowing, unless an employee's particular case is in the public interest. Generally a whistleblower has no self interest in the issue being raised, however each whistleblowing concern should be considered on a case by case basis to determine whether it fits within the 'whistleblowing' classification. Similarly, a concern does not cover complaints about the CRC's performance or standards of service, for which separate procedures exist

2.4 The concern may, or may not, be covered by the Public Disclosure (Northern Ireland) Order 1998. In certain circumstances, the law protects workers who raise concerns, in the public interest, about their own organisation. The disclosure of information about a concern may be protected under the Public Interest Disclosure (Northern Ireland) Order (1998) if it meets certain criteria. Not all concerns will be 'protected disclosures' under this legislation, but NICRC must be alert to the possibility.

2.5 A full list of the types of concern covered by the public interest disclosure arrangements is detailed in the Public Interest Disclosure (NI) Order 1998 The Public Interest Disclosure (Northern Ireland) Order 1998. Types of whistleblowing concern could include, but are not restricted to: A criminal offence/unlawful act; The endangering of an individual's health and safety; Failing to safeguard personal and/or sensitive information; Poor value for money; Fraud and corruption (including bribery); Maladministration (e.g. not adhering to procedures); and The unauthorised use of public funds.

2.6 Actual examples of the types of concerns previously raised by whistleblowers, include:



2.7 It will always be assumed that concerns have been raised in good faith unless there is evidence to the contrary. Since 1 November 2017 in Northern Ireland, the pre-existing good faith test has been replaced with a public interest test. So, if a staff member raises a concern in the public interest, regardless of their motivation, they will have the protection of the legislation should it be required. The issue of good faith will only be taken into account by a tribunal qhen considering the level of remedy awarded. The law which offers a retrospective remedy to workers raising concerns, should they suffer as a result of doing so, has recognised that acting good faith is not a pre-requisite for raising a concern.

2.8 If it becomes apparent that an accusation was deliberately false, or vexatious, and not due to a misunderstanding or genuine mistake, it will be treated as a serious matter which may result in disciplinary action.

2.9 NICRC has a Complaints Procedures which will be used in respect of performance and service standard, in addition to having their own Raising Concerns policies.

2.10 When you raise a concern, you may not always get the outcome that you want or expect. However, you should always expect to be taken seriously and have confidence that the matter will be handled fairly and properly, in accordance with documented procedures.

3. Raising a Concern: Members of Staff

3.1 The Public Interest Disclosure (NI) Order 1998 provides protection for **employees** who raise concerns. The term employee also includes contractors, trainees, and agency staff. This list is not exhaustive. If you have any doubts about whether you will have a retrospective legal remedy, you can seek impartial expert advice from Protect at www.protect-advice.org.uk or by telephone on 020 3117 2520.

3.2 If you are a member of CRC staff and you have a concern, you should refer to the *'Guidance for Staff when handling Concerns'.*

3.3 Staff should usually raise concerns by talking to their line manager or someone else within the line management chain. Managers should handle concerns in accordance with the CRC's Raising Concerns (Whistleblowing) procedures which can be found on the CRC's company shared folder.

3.4 You can raise a concern:

- **Openly** – you have no concerns about revealing your identity; or
- **Confidentially** – you provide your personal detail to your point of contact but do not wish them to be shared widely beyond that; or
- **Anonymous** – you do not reveal your identity when raising your concern.

3.5 Openness makes it easier for NICRC to investigate and obtain more information. It can also encourage others to come forward, as they will know that a concern has been raised.

3.6 If you want to raise this matter in confidence, you should say so at the outset so that appropriate arrangements can be made. However, you should be aware that it may not always be possible to maintain confidentiality if this impedes the investigation. In such circumstances, it is vital that you are consulted and, if possible, your informed consent obtained.

3.7 Whilst NICRC willingly accepts anonymous concerns and commits to giving them due consideration, there are disadvantages to raising concerns anonymously which may impede their investigation, most notably the inability to be contacted to provide further information.

3.8 Managers should handle concerns in accordance with NICRC's Raising Concerns Procedures.

3.9 In raising a concern you should be aware that:

- You are not required to have formal evidence before raising a concern, only a reasonable suspicion of wrongdoing;
- You are a witness to a potential wrongdoing and are merely relaying that information to your employer (i.e. generally you will have no self-interest in doing so); and
- It is the responsibility of your employer to use the information you provide to investigate the issue raised.

3.10 If for any reason, raising a concern with your line manager or someone else within the line management chain would be difficult you can raise the matter with the CEO as detailed below.

Chief Executive Officer
Community Relations Council
2nd Floor
Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Telephone: 02890 227500

3.11 **Annex 1** to this guidance includes a template that should be used to raise a concern. A flow diagram is attached at **Annex 3**, summarising the process for staff raising a whistleblowing concern.

3.12 If you are unsure whether or how to raise a concern or you want confidential advice at any stage, you may contact the independent charity. Protect (previously know as Public Concern at Work) on 02031172520 or by email at whistle@protect-advice.org.uk. Their staff can talk you through your options and help you raise a concern about malpractice at work. For more information, you can visit their website at http://www.protect-advice.org.uk/. Alternatively you could contact the appropriate regulator such as the Northern Ireland Audit Office or the Health and Safety Executive of Northern Ireland.

4. Raising a Concern: External (Members of the Public)

4.1 As a member of the public, you have no employment relationship with NICRC about which you are raising a concern and so will not have, and will not need, the legal protection provided to NICRC staff.

4.2 While the Public Interest Disclosure (NI) Order 1998 applies to workers (as defined in the Order) CRC will endeavour, as far as possible, to apply the same principles in respect of concerns raised by **non-staff members**.

4.3 Concerns raised by the general public can play a vital role in identifying wrongdoing, risk or malpractice within the NI public Sector.

4.4 Concerns raised will be treated in the strictest confidence. Where concerns lead to criminal proceedings, you may also be required to give evidence in a court of law. If you are not a member of NICRC staff (for example you are a member of the general public or an external stakeholder) you can raise your concern orally or in writing to:

Chief Executive Officer
Community Relations Council
2nd Floor
Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Telephone: 02890 227500
E-mail:

Or

Head of Internal Audit
Chris Telford
SCC

02887755880
Chris.telford@scc-ca.com

5. Handling a Concern

5.1 Be assured that all concerns raised will be taken seriously and investigated appropriately. Information and documentation relating to your concern will be restricted in order to protect the identity of all those involved, including those against whom the concerns are made.

5.2 If your concern has not been submitted anonymously, NICRC will:

- Formally acknowledge receipt of your concern;
- Formally notify you of who will be investigating your concern;
- Offer you the opportunity of a meeting to fully discuss the issue;
- Respect your confidentiality where this has been requested. Confidentiality should not be breached unless required by law;
- Take steps to ensure that you have appropriate support and advice;
- Agree a timetable for feedback. If this cannot be adhered to, CRC will let you know;
- Provide you with as much feedback as it properly can; and
- Take appropriate and timely action against anyone who victimises you.

5.3 If you choose to raise your concern **anonymously**, it will be much more difficult for us to look into the matter, to protect your position, or to give you feedback. Accordingly, while we will consider anonymous reports, these arrangements are not well suited to deal with concerns raised anonymously. Disadvantages of raising a concern anonymously include:

- Detailed investigations may be more difficult, or even impossible, to progress if you choose to remain anonymous and cannot be contacted for further information;
- The information and documentation you provide may not easily be understood and may need clarification or further explanation;
- There is a chance that the documents you provide might reveal your identity;

- It may not be possible to remain anonymous throughout an in-depth investigation; and
- It may be difficult to demonstrate to a tribunal any detriment you have suffered as a result of raising a concern.

5.4 If you decide to reveal your identity to the CRC during the process, your confidentiality will be protected, as far as possible. However, it may not always be possible to maintain confidentiality if this impedes the investigation. In such circumstances, we will consult with you in order to seek your informed consent to progress the case.

5.5 If your confidentiality is not protected, and you suffer detriment as a result, you may be able to seek recourse through an Employment Tribunal. Workers have a retrospective remedy in employment law, in that they can take a case against their employer at an employment tribunal if they are victimised or suffer determent as a result of raising a concern. This legal remedy is not available to a member of the public raising a concern, as there is no employment relationship with the public sector.

5.6 Once you have told us of your concern, we will look into it to assess initially what action should be taken. This may involve an informal review, an internal inquiry or a more formal investigation. Where it is decided that a formal investigation is necessary the overall responsibility for the investigation will lie with a nominated “investigation officer.”

5.7 If your concern is about possible fraud, NICRC will deal with it by following our Fraud Policy and Fraud Response Plan. If your concern falls more properly within the Staff Grievance Policy (or other HR Policy) or the Complaints Procedure, we will tell you.

6. External disclosures

6.1 While we hope we have given you the reassurance you need to raise your concern internally with us, we recognise that there may be circumstances where you can properly report a concern to an outside body. In fact, we would rather you raise a matter with the appropriate regulator – such as the Northern Ireland Audit Office or the Health and Safety Executive of Northern Ireland - than not at all. Protect (previously know as Public Concern at Work), or your union will be able to advise you on such an option and on the circumstances in which you may be able to contact an outside body safely.

Annex 1 – Form to be completed by staff or the general public when Raising a Concern

Title *(Mr, Mrs, Ms, Other – please specify)*	
Name	
Address	
Telephone Number	
Email address	

Please outline full details of the alleged whistleblowing concern that you wish to raise with the CRC:

Signature:

Date:

The completed form should be returned to:

For CRC staff

Your line manager (or their immediate line manager) or the CRC Nominated Officer:

Chief Executive Officer
Community Relations Council
2nd Floor
Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Telephone: 02890 227500
E-mail: jirwin@nicrc.org.uk

For Members of the Public or external stakeholders:

Chief Executive Officer
Community Relations Council
2nd Floor
Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Telephone: 02890 227500

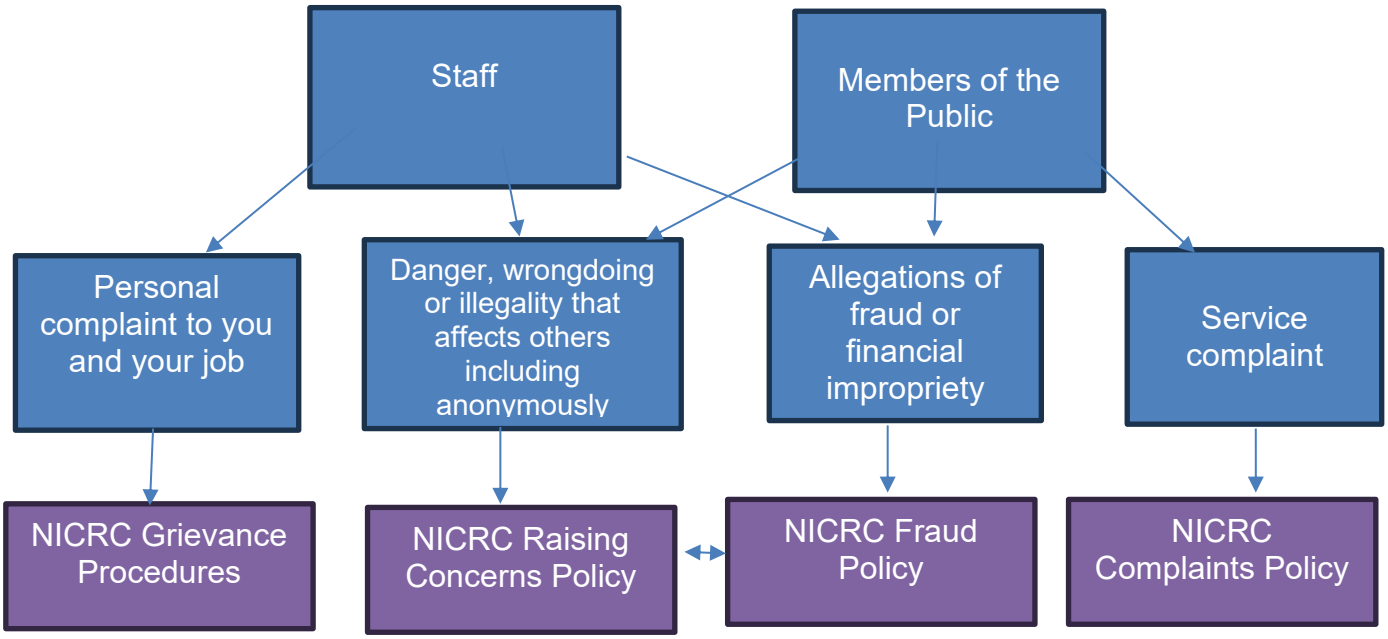
or

Head of Internal Audit
Chris Telford
SCC

02887755880
Chris.telford@scc-ca.com

Or alternatively by email to - Raisingconcerns@executiveoffice-ni.gov.uk

Annex 2: Summary of types of concern raised and the relevant policies



ANNEX 3 - CRC PROCESS FOR CONCERNS RAISED BY STAFF AND THE GENERAL PUBLIC

