

Tourism Northern Ireland

Fraud Policy



Document Control:

Document Title	Fraud Policy
Version:	3.0
Senior Responsible Owner (SRO):	Director of Corporate Services
Senior Management Team (SMT) Owner:	Head of Financial Accounts
Policy Owner:	Head of Financial Accounts
Approved by ELT:	1 May 2025
Ratified by the Board:	18 September 2025
Ratified by Trade Union:	N/A
Created:	August 2022
First Issued:	August 2022
Review Cycle:	Every 02 Years
Last Review Date:	August 2025
Next Review Date:	August 2027

Impact Assessments/Screening:

Assessment/Screening:	Drafted by:	Approved by:	Date of Completion:
Policy Checklist/ Initial Screening	Head of Financial Accounts	Director of Corporate Services	March 2025
Equality Screening: (Section 75)	Head of Financial Accounts	Director of Corporate Services	March 2025
Rural Needs Impact Assessment: (RNIA)	Head of Financial Accounts	Director of Corporate Services	March 2025
Data Protection Impact Assessment: (DPIA)	Head of Financial Accounts	Director of Corporate Services	March 2025

Revision History:

Version:	Date:	Comments:
1.0	August 2022	Document Created.
2.0	February 2025	Document reviewed and updated to reflect DfE Fraud Policy dated 2024.
3.0	August 2025	Document revised as agreed with Audit and Risk Assurance Committee

Contents

1. Introduction.....	5
2. What is Fraud?	6
3. How to report suspected fraud.....	8
4. Reporting Fraud to the Department for the Economy, Department of Finance, and the Comptroller and Auditor General	10
5. Responsibilities.....	11
6. Conflicts of Interest.....	15
7. The Northern Ireland Civil Service Fraud Forum.....	15
8. The National Fraud Initiative	15
9. Fraud Response Plan	15
Appendix A – Adoption Changes to NICS Policy	17

1. Introduction

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

Tourism NI takes a **zero tolerance** approach to fraud. Cases will be thoroughly investigated, reported to the police as necessary, and appropriate action will be taken to recover monies lost as a result of fraud perpetrated against the organisation. Tourism NI is committed to ensuring that opportunities for fraud and corruption are minimised.

There is a continuing need to raise staff awareness of their responsibility to safeguard public resources against the risk of fraud. The overall purpose of this policy, therefore, is to detail the relevant roles and responsibilities regarding the prevention, detection and response to fraud.

The principles of this policy are based on the December 2011 DoF publication [Managing the Risk of Fraud- A Guide for Managers](#) and the good practice guidance [Managing Fraud Risk in a Changing Environment: A Good Practice Guide](#) issued by the Northern Ireland Audit Office (NIAO) in November 2015. These principles apply to all departments and partner organisations. In developing this policy Tourism NI has ensured that the requirements of the Department for the Economy (DfE) Fraud Policy and Fraud Response Plan (November 2024) are reflected, with amendments made to reflect Tourism NI's organisational structure and reporting lines.

The procedures which Tourism NI staff need to follow in the event of a fraud being detected, suspected or reported are detailed in the Tourism NI Fraud Response Plan and the Fraud Allegations Flowchart of Key Actions.

2. What is Fraud?

[The Fraud Act 2006](#) became law in Northern Ireland in January 2007 and created a new general offence of fraud which can be committed in three ways:

- by false representation
- by failing to disclose information
- by abuse of position

Fraud is an act of deception intended for personal gain or to cause loss to another party. It is the mechanism through which a fraudster gains unlawful advantage or causes unlawful loss.

In this policy, the term 'fraud' is used in the wider, commonly used sense, to describe acts such as theft, false accounting, bribery and corruption, conspiracy to defraud, etc. Definitions of these are outlined below:

Theft

Dishonestly appropriating the property of another with the intention of permanently depriving them of it ([Theft Act \(Northern Ireland\) 1969](#)). This may include the removal or misuse of funds, assets or cash.

False accounting

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

Bribery and corruption

[The Bribery Act 2010](#) came into effect in the UK on 1 July 2011. It defines four criminal offences: offering or paying a bribe; requesting or receiving a bribe; bribing a foreign public official; and failure of commercial organisations to prevent bribery by persons associated with them. For offences committed before 1 July 2011 which involved the offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the authority, its members or officers, these will fall under the Prevention of Corrupt Practices Acts.

Conspiracy to defraud

Conspiracy to defraud is a common law crime which has been preserved in statute. It is an offence for two or more persons to agree, by dishonesty, to embark on a course of conduct which, if the agreement is carried out in accordance with their intentions, will necessarily amount to or involve some third party being deprived of something which is theirs or to which they are entitled or might be entitled.

3. How to report suspected fraud

The Tourism NI Speak-Up Champion is a source of advice and support for staff in Tourism NI. In addition, they have an understanding of the importance to Tourism NI of receiving and handling allegations from all sources, including external sources, and ensuring that they are dealt with effectively.

Tourism NI has a dedicated Fraud & Raising Concerns Officer (FRCO), responsible for the management, recording, monitoring and oversight of all allegations received in Tourism NI as well as the provision of advice, information and guidance to staff and those external to the department.

If you have a suspicion regarding any potentially fraudulent activity, the Tourism NI Speak-Up Champion and FRCO can be contacted as follows:

In writing:

**Fraud & Raising Concerns Officer
Tourism Northern Ireland
Floor 10 Linum Chambers
Bedford Square
Bedford Street
Belfast
BT2 7ES**

Confidential email: raising.concerns@tourismni.com

Speak-Up Champion phone number : 028 9044 1695

If you are a member of staff who has or receives an allegation, you must follow the steps outlined in the Tourism NI Fraud Response Plan and the Fraud Allegations Flowchart of Key Actions.

If there is a conflict in reporting an allegation to either the Tourism NI Speak-Up Champion or FRCO, then the notification should be made to either the CEO, ARAC Chair, Head of IAS or alternatively, the DfE Speak-Up Champion and Fraud and Raising Concerns Branch are also a source of advice and support for staff outside of the Department and can be contacted as follows:

In writing:
Fraud and Raising Concern Branch Department for the Economy
Floor 2 Adelaide House
39-49 Adelaide Street
Belfast BT2 8FD

Confidential email: raising.concerns@economy-ni.gov.uk

24-hour phone line with messaging facility: 028 9025 7422

[Public Interest Disclosure \(NI\) Order 1998](#) provides advice to members of staff on raising any concerns that they have about their workplace or the actions of other members of staff. It also provides recourse to members of staff who feel that they are the target of retribution in the workplace for raising a genuine concern, whether it relates to a criminal offence (eg fraud) or other form of wrongdoing.

Allegations may be made anonymously. While concerns raised anonymously will be dealt with in the same manner as all others, detailed investigations may be more difficult, or even impossible, if the person who raised the matter cannot be contacted for clarification or further information.

If there is a suspicion of wrongdoing other than actual or suspected fraud, such matters may be reported to Tourism NI in the same manner and will be investigated under Tourism NI's **Raising Concerns guidance**.

All information is treated confidentially and held securely in line with the requirements of the General Data Protection Regulations. Access to information and documentation relating to any allegation or concern will be restricted in order to protect the identity of all those involved, including those against whom allegations are made.

4. Reporting Fraud to the Department for the Economy, Department of Finance, and the Comptroller and Auditor General

The key responsibilities in dealing with fraud are set out in Annex 4.9.9 of [Managing Public Money Northern Ireland](#) (MPMNI).

As required by MPMNI, Tourism NI should report immediately to the Department for the Economy (DfE) all cases of fraud (attempted, suspected or actual). This includes cases where public funds are disbursed by other parties / organisations. DfE are responsible for immediately notifying the Department of Finance (DoF) and the Comptroller & Auditor General (C&AG) of any such instances under the fraud reporting arrangements as set out in [FD \(DFP\) 04/12](#) .

While the Fraud Act 2006 provides a legal definition for fraud, reports should be made for all cases falling within the wider common definition of 'fraud' as outlined above.

The Tourism NI Fraud and Raising Concerns Officer (FRCO) submits an annual return of cases when requested to do so by DfE for onward submission to DoF. DoF collates these returns and produces the Annual Theft and Fraud report.

5. Responsibilities

General responsibilities in relation to fraud are set out below:

Accounting Officer

Tourism NI's Accounting Officer (the Chief Executive) is responsible for establishing and maintaining an adequate system of internal control that supports the achievement of departmental policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the department faces and is based on an ongoing process designed to identify the principal risks, evaluate the nature and extent of those risks and manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

As fraud prevention is the ultimate aim, anti-fraud measures should be considered and incorporated in every system and programme at the design stage. For example, the design of application forms, the statement of accountability in respect of the content in completed applications and regular monitoring of expenditure etc.

Tourism NI Audit and Risk Assurance Committee

The Tourism NI Audit and Risk Assurance Committee (ARAC) is responsible for advising the Accounting Officer and Board on anti-fraud policies, raising concerns processes and arrangements for special investigations.

Director of Corporate Services

The Director of Corporate Services has delegated responsibility for managing the risk of fraud at an organisational level. Responsibilities include ensuring that appropriate and prompt action is taken in response to all allegations received in the department and that there are appropriate mechanisms for reporting to the Audit Committee, Board and DfE.

Tourism NI Speak-Up Champion

As per the [NICS Raising a Concern Policy Framework](#) the responsibilities of the Tourism NI Speak-Up Champion include:

- understanding the types of allegations Tourism NI can consider
- if necessary, redirecting a member of the public to a more suitable organisation
- ensuring that all correspondence is processed properly and effectively

- ensuring that allegations are directed to the most appropriate person in Tourism NI for proper consideration and action
- liaising periodically with those in Tourism NI handling concerns to ensure that progress is made, and that appropriate feedback is provided to those who have raised concerns
- having the authority, where necessary, to escalate concerns to the Chief Executive or the DfE Fraud and Raising Concerns Branch.

In Tourism NI the Speak-Up Champion retains oversight of all Fraud and Raising Concerns work however, the day-to-day operational duties have been assigned to the Governance and Risk Manager in their capacity as Fraud and Raising Concerns Officer (FRCO).

Fraud and Raising Concerns Officer

The Fraud and Raising Concerns Officer (FRCO) is responsible for maintaining Tourism NI's suite of fraud and raising concerns-related policies and procedures as well as recording, overseeing and reporting on all allegations of fraud received in Tourism NI. They also provide advice, guidance and investigative expertise where resources permit.

Our Privacy Notice is available at: [Privacy Policy | Tourism NI](#)

Internal Audit

Internal Audit is responsible for:

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

People and Organisational Development department

After full investigation of a fraud or raising concerns case, if Tourism NI finds that any member of staff has been involved, there will be consideration of the extent to which their actions constitute misconduct.

Tourism NI's People and Organisational Development team will provide strategic advice to managers and will be responsible for considering and / or taking:

- legal and/or disciplinary action against the member(s) of staff in question
- disciplinary action against supervisors where supervisory negligence is found to be a contributory factor

If any allegation, made by a member of staff, is determined to have been made maliciously, in bad faith, frivolously, or for personal gain, disciplinary action may be taken against the person making the allegation.

Managers

Managers are responsible for preventing and detecting fraud. This includes ensuring that:

- fraud risks have been identified in all operations for which they are responsible
- an adequate system of control exists within their area of responsibility
- there is a separation of duties so that control of a key function is not vested in one individual
- there is compliance with the Fraud Policy and Fraud Response Plan

Individual staff

Every member of staff is responsible for:

- acting with propriety in the use of official resources and the handling and use of public funds, receipts or dealing with suppliers
- conducting themselves in accordance with the [NICS Code of Ethics](#) and the seven principles of public life as set out in the first report of the Nolan Committee '[Standards in Public Life](#)'
- being vigilant to the possibility that unusual events or transactions could be indicators of fraud
- reporting details immediately, through the appropriate channels, if they believe that an opportunity for fraud exists or suspect that fraud has been committed
- co-operating fully with whomever is conducting internal checks, reviews or fraud investigations

As stewards of public funds, all staff must have, and be seen to have, high standards of personal integrity. Staff, including temporary staff or contractors, must not accept gifts, hospitality or benefits from a third party, which might be seen to compromise their integrity. Tourism NI has specific guidance on the provision and acceptance of gifts and hospitality, which also applies to gifts or hospitality offered to spouses, partners or other associates of a

member of staff, if it could be perceived that the gift or hospitality is in fact for the benefit of the staff member.

It is essential that staff understand and adhere to all Tourism NI systems and procedures including those of a personnel/management nature such as submission of expenses claims and records of absence, flexi and annual leave.

6. Conflicts of Interest

[DAO \(DoF\) 07/21- Conflicts of Interest Guidance](#) states that holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family or their friends. They must declare and resolve any interests and relationships. Staff and Board members of NI departments and other public bodies must therefore discharge their duties in a manner that is seen to be honest, fair and unbiased. Tourism NI must therefore ensure that conflicts of interest are identified and managed in a way that safeguards the integrity of staff and Board members and maximises public confidence in decisions and in the organisation's ability to deliver public services properly.

7. The Northern Ireland Civil Service Fraud Forum

The NICS Fraud Forum is chaired by DoF and is comprised of representatives from all Northern Ireland departments along with representatives from the NIAO, the Police Service of Northern Ireland (PSNI) and the Public Prosecution Service (PPS). The purpose of the forum is to act as an advisory group to assist departments and their partner organisations to develop robust antifraud arrangements. Members of the forum are responsible for ensuring that departmental partner organisations, such as Tourism NI, are advised of fraud related developments and that new guidance is disseminated effectively.

8. The National Fraud Initiative

Tourism NI participates in the National Fraud Initiative (NFI) along with other public bodies in the United Kingdom. The NFI uses data matching to compare sets of data, such as the payroll, payments or benefits records of a public body against other records held by the same or another public body. This allows potentially fraudulent claims and payments to be identified. Where no match is found, the data matching process will have no material impact on those concerned. Where a match is found, it indicates that there may be an inconsistency that requires further investigation.

9. Fraud Response Plan

Tourism NI has a Fraud Response Plan which sets out the procedures for handling reports of suspicions and conducting preliminary enquiries and investigations. The plan forms part of Tourism NI's suite of fraud and raising concerns-related policies, guidance and procedures.

10. External Third Party

Where there is a suspicion of fraud involving an external third party, that party should be classified as high risk until it is conclusively determined that no fraudulent activity has occurred. Appropriate risk management measures should be implemented to safeguard Tourism NI funds. The Fraud Response Plan point 15 outlines the available options for managing such parties, including potential sanctions, which may be applied on a case-by-case basis.

11. Conclusion

The circumstances of individual frauds will vary. Tourism NI has a zero tolerance to fraud, and all cases of actual or suspected fraud will be thoroughly and promptly investigated and appropriate action taken.

12. Review of Fraud Policy

The Tourism NI Fraud Policy will be reviewed every two years (or more often if the need arises) to ensure that it reflects current legislation and best practice. The policy will be updated accordingly and where any changes are made, these will be presented to the Audit & Risk Assurance Committee (ARAC) for endorsement.

Any queries in connection with this policy or associated guidance should be directed to the Fraud & Raising Concerns Officer on (028) 9044 1695 or email raising.concerns@tourismni.com.

Appendix A – Adoption Changes to NICS Policy

The following changes have been made to fully adopt the [Department for the Economy Fraud Policy](#) by Tourism Northern Ireland.

1. Definitions:

The following language within the policy has been changed to reflect operations within Tourism NI.

NICS policy wording:	Application within Tourism NI should be read as:
The Department	Tourism NI
Departments	Tourism NI
NICS	Tourism NI
The Civil Service	Tourism NI
Departmental HR	People and Organisational Development department
Fraud and Raising Concerns Branch (FRCB)	Fraud and Raising Concerns Officer (FRCO)

Aside from required changes to better reflect Tourism NI's structure and operations, there have been no changes made to the DfE policy.