



<p><b>Subject:</b></p> <p><b>FD (DFP) 09/15 - NIAO Publication Managing Fraud Risk in a Changing Environment: A Good Practice Guide</b></p>	<p>Circular Reference: <b>HSC(F) 57-2015</b></p> <p>Date of Issue: <b>26 November 2015</b></p>
<p><b>For Information to:</b></p> <p>Chief Executive and Director of Finance of each HSC Body and NIFRS</p> <p><b>Summary of Contents:</b></p> <p>This circular advises staff of the latest NIAO publication - Managing Fraud Risk in a Changing Environment: A Good Practice Guide.</p> <p><b>Enquiries:</b></p> <p>Any enquiries about the contents of this Circular should be addressed to:</p> <p>Finance Policy, Accountability and Counter Fraud Unit Room D3 Castle Buildings Stormont Estate BELFAST BT4 3SQ</p> <p><a href="mailto:fpau@dhsspsni.gov.uk">fpau@dhsspsni.gov.uk</a></p>	<p><b>Superseded Documents:</b></p> <p>N/A</p> <p><b>Related Documents:</b></p> <p>FD (DFP) 09/15</p> <p><b>Expiry Date:</b></p> <p>Not Applicable</p> <p><b>Status of Contents:</b></p> <p>For Information and action if appropriate</p>

## **FD (DFP) 09/15 - NIAO PUBLICATION MANAGING FRAUD RISK IN A CHANGING ENVIRONMENT: A GOOD PRACTICE GUIDE**

1. This is to inform you that DFP have issued **FD (DFP) 09/15** which alerts readers to the recently published NI Audit Office Good Practice Guide on Managing Fraud Risk in a Changing Environment.
2. A copy of this Finance Director letter **FD (DFP) 09/15** is attached for your information. Below is a link to the publication:

[NIAO Managing Fraud Risk in a Changing Environment: A Good Practice Guide](#)

3. This guide is particularly relevant given the current and forthcoming organisational changes due to the Voluntary Exit Scheme. This new guidance refers to a number of key fraud risks which may emerge, for example:
  - roles and responsibilities may be unclear or inadequately defined;
  - governance arrangements may not operate effectively;
  - staff reductions may lead to weakened control systems due to inadequate segregation of duties;
  - staff losses on a significant scale may mean that key skills are lost; and
  - supervisory checks may be overlooked.

### **Action**

4. Please ensure that this circular is brought to the attention of the appropriate staff within your organisation and that any relevant action points are noted.

Should you have any queries please contact Paula Shearer on 02890 765689.

Paula Shearer

Finance Policy, Accountability and Counter Fraud Unit

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**FD (DFP) 09/15**

**25 November 2015**

**Dear Finance Director**

**NIAO PUBLICATION: MANAGING FRAUD RISK IN A CHANGING ENVIRONMENT: A GOOD PRACTICE GUIDE**

***Purpose***

1. The purpose of this Finance Director letter is to advise you that the NI Audit Office have recently published a Good Practice Guide on Managing Fraud Risk in a Changing Environment.
2. The publication can be accessed separately on the Accountability and Financial section of the DFP website with this FD Letter.
3. It is considered that this may be a useful publication for those involved in managing the risk of fraud. You may therefore wish to draw it to the attention of relevant staff in your department; agencies and Arm's Length Bodies. It may also be of particular interest to Audit Committees.

## **Queries**

4. If you have any queries or need clarification on any aspect of this letter please contact Fiona Elliott on 028 91858209 (GTN 68209) (email: [Fiona.Elliott@dfpni.gov.uk](mailto:Fiona.Elliott@dfpni.gov.uk)).

**Yours sincerely**

**ALISON CALDWELL**