

Audit and Risk Committee – for assurance

Meeting date: 18 January 2024

Time required: 5 minutes

Presenter: Fiona Wilcock

1. Topic

- 1.1. Fraud and Whistleblowing incidents.

2. Objective of this report

- 2.1. To provide the Committee with an update on any fraud or whistleblowing reports.

3. Recommendation

- 3.1. That the Audit and Risk Committee notes the report.

4. Fraud and Whistleblowing Reports

- 4.1. This report covers Quarter 3 of 2023/24 (1 October 2023 to 31 December 2023).

Fraud

- 4.2. No incidents of fraud were reported during this period.

Whistleblowing

- 4.3. There has been one potential whistleblowing complaint made to the Chair of ARC during the period. This is being investigated by the Chair in order to confirm how it should be treated.
- 4.4. With regards to the case that was reported to the Committee in November, the external investigation is continuing. It is expected that the investigation will be concluded in January 2024.

5. Publication decision

- 5.1. This report can be published internally and externally without redactions.

Author: Fiona Wilcock

Consultees: Paul Arnold, Ailsa Beaton, Louise Byers (Finance and Risk & Governance), Jen Green, Vikki West, Darren Hall (GIAA), DSIT partner team.