

## Audit and Risk Committee – for assurance

**Meeting date:** 25 April 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 4 of 2023/24 (1 January 2024 to 31 March 2024).

#### **Fraud**

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

#### **Whistleblowing**

- 4.3. No whistleblowing complaints were made during this period.
- 4.4. With regards to the case that was reported to the Committee in November, the external investigation is continuing. The final meeting took place on 8 April 2024 and the external consultant will provide the investigator's report within 14 days.
- 4.5. In relation to the complaint made to the Chair of ARC, which was reported to the January ARC meeting, further investigation has confirmed that this was not a whistleblowing complaint.

### 5. Publication decision

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

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