Reporting Losses, Thefts, Fraud and Special Payments

Summary: This guidance is for Management Group, Regional Directors, Area Directors, senior finance staff and facilities managers. It defines losses and special payments and provides the reporting requirements for loss on the disposal of an asset and for the theft of LSC equipment. Accounting for losses and reporting fraud are also covered.

Supersedes: Finance Guidance Letter (FGL) 9
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Introduction

1. This document provides guidance on reporting and recording losses, thefts, fraud and making special payments. Losses are categorised in the Defining Losses section of this guide. It also provides procedures to follow in the event of reporting theft of equipment, registering losses and disposal of fixed assets.

2. The Financial Memorandum requires the LSC to maintain a Losses and Special Payments Register to record the nature, gross amount and cause of each loss, the action taken, total recovery and the date of write-off, where appropriate.

3. Losses should be recorded as soon as they are discovered, ensuring that they are followed up properly.

Maintenance of Losses and Special Payments Register

4. Each local LSC will be required to report any losses, special payments and theft using the forms in Appendices A to D. These forms should be returned to the appropriate personnel at National office for approval (refer to the bottom of the form).

5. A designated staff member at each local LSC will be required to record and monitor the forms used. (Preferably someone who controls the budgetary functions for the local LSC.)

6. There is a numbering system for all forms, please refer to the guidelines attached to the form.

7. The Debtors and Recovery Accounting team of the Accounting Service Centre will maintain the National Losses and Special payments register.

8. The Financial Reporting team at the National Office will be responsible for writing off the losses incurred at both the National and local offices.

   • In addition to this, in the month that losses are incurred, a summary list of the losses reported must be submitted to the Debtors and Recovery Accounting team at the National office. The example summary sheet in Appendix A can also be maintained electronically.

9. Each local LSC will also need to maintain a register of special payments. All special payments must be authorised by the Chief Executive. Please refer to the Special Payments section for further guidance.
Authorisation of Losses and Special Payments

10. The Chief Executive has personal authority to write-off losses, up to a limit of £10,000 per case, within a total ceiling for write-offs of £250,000 in any one financial year. Losses above £250,000 will need to be approved by the Secretary of State through the National Office.

11. All special payments must be sent for the attention of the Financial Controller at the National Office. These payments will then be sent to DfES for approval prior to payment being made.

Other Issues to consider

12. Where a loss can give rise to political issues, the decision not to pursue recovery in part or full should be fully defensible in public. Where necessary legal advice should be sought from the Council Solicitor.
Defining Losses

Interpretation of Loss

13. Losses are categorised by the descriptions given below. To determine whether a loss should be recorded as a loss or not depends on the type and nature of the loss.

Fruitless payment

14. The Government Accounting Guidance states the definition of a Fruitless payment as:

15. “…a payment for which liability ought not to have been incurred, or where demand for the goods and services in question could have been cancelled in time to avoid liability, for example:

a. forfeitures under contracts as a result of some error or negligence by the LSC;

b. payments for travel tickets or hotel accommodation wrongly booked; or for goods wrongly ordered or accepted;

c. the cost of rectifying design faults caused by lack of diligence or defective professional practices; or

d. extra costs arising from failure to allow for foreseeable changes in circumstances.

…Fruitless payments will be legally due to the recipient, they are not regarded as special payments. As due benefit will not have been received in return, however, they should be regarded as losses….”

(Source: Government Accounting 2000: section 18.4)

16. For example, if you have incurred the costs for a colleague to attend a conference, but they were unable to attend due to illness, as you could not have any recognition of this event happening subsequent to the payment being made, we cannot say it was a fruitless payment. Under such circumstance the services in question could not have been cancelled in time to avoid liability.

17. This would also suggest that minor losses, such as cancellation of a ‘rail ticket’ or ‘hire-car’, which could not have been avoided, need not be reported as losses.

Constructive Loss

18. The Government Accounting Guidance states the definition of a constructive loss as:
19. “A constructive loss occurs when, for example, stores or services are correctly ordered, delivered or provided, and are paid for as being in conformity with the order but which, owing to a change of policy or similar reason, which prove not to be needed or to be less useful than when the order was placed.

20. A constructive loss need not be noted in the losses statement in the appropriate account, but should be recorded under “other notes” if significant.”

(Source: Government Accounting 2000: section 18.4)

21. For example, software that has been purchased for making payments to suppliers electronically without the need for manual invoices. However, due to a policy change, the systems are changed and everything is reverted back to a manual system. The software becomes redundant, losing its capital value. This would be classified as a constructive loss.

Cash Loss

22. A cash loss may be the physical loss of cash, for example by fire; or irrecoverable losses due to overpayment of pay, allowances and pensions due to miscalculations, misinterpretation of regulations or the full facts not being available; and unauthorised issues of cash in the form of wages or allowances or payment to suppliers.

23. All such losses should also be reported directly to the Internal Audit Investigations Unit (IAIU) within the Internal Audit team.

Theft / Fraud

24. Theft and fraud should be reported using the guidance and procedures set out in Reporting Theft of LSC equipment and ‘Reporting Fraud’ sections of this guidance.

25. In the case of Fraud, you must contact the IAIU as soon as practicable.

Loss/Damage to Property/Impairment of Assets

26. A loss relating to damage of property or assets would fall into the following areas:

- losses by arson, sabotage or gross carelessness
- losses by fire, weather, accident, deterioration and natural causes.
27. Refer to the Capital Expenditure, Fixed Assets and Inventory Control guidance and the Property Guidance for further information.

28. Where damage was incurred due to vandalism or theft, the cost of repair should be reported back to National Office using the form **Appendix A**; this would be accounted for as a loss.

29. Only if the nature of the damage is severe, that it needs major work, should it be reported back to the Property Manager at National Office or the Director of Corporate Property and Facilities Management.

30. Advice should be sought from the Financial Policy section of Financial Innovation at the National Office, where there is a query. Legal advice should be sought from the Council Solicitor.
Special Payments

31. Special payments are rare, because of their uniqueness. If the need for making special payments arises it will fall into one of the following categories:

Ex-gratia

32. An ex-gratia payment is one not legally due under the terms of a contract or otherwise, and usually represents compensation paid to a contractor on the grounds of hardship.

33. Ex-gratia payments other than to contractors, are payments which go beyond administrative rules or for which there is no statutory cover or legal liability. Reasons for the payment vary widely. They include, for example, payments made to meet hardship caused by official failure or delay, or special payments to avoid legal proceedings against the LSC on grounds of official inadequacy.

34. If the LSC receives a claim that is statute barred and, after considering the claimant’s representations, decides not to invoke the Limitations Acts because the records prove otherwise to be in order, the payment is regarded as ex-gratia. Any other payment, which is out of time, is also classified as ex-gratia.

Extra contractual

35. An extra-contractual payment is one which, although not legally due under the original contract or subsequent amendments, appears to be an obligation by the Council which the courts might uphold. Such obligations will usually arise from Council’s action or inaction in relation to the contract.

Compensation payments

36. A compensation payment is one made in respect of loss suffered by staff or others as a result of personal injury, damage to property or both, actual or potential breach of employment rights such as unfair dismissal (except payments under section 11 of PCSPS). Such payments should be charged to the appropriate account code.

Extra-statutory and extra-regulatory payments

37. These are payments considered to be within the broad intention of the statute or statutory regulation but which go beyond a strict interpretation of its terms. Where a payment is of a continuing nature, but does not form part of a general concession of sufficient importance to justify separate provision, then the payment should be noted in the accounts for all years in which it falls. The need for amending legislation should be considered in all cases that arise.
In the event of making special payments

38. Special payments are rare, however, should the need for such payments arise, advice must be sought from the Financial Controller.

39. The Chief Executive has personal authority to make special payments up to the limit of £5,000 for each incident within a total limit of £50,000 in any one financial year.

40. All special payments above the value of £5,000 or exceeding the limit of £50,000 must be authorised by the DfES. The Financial Controller will be responsible for getting DfES approval prior to payment of the claim.

41. All special payments must be authorised by the National Director of Resources and the Chief Executive.

42. These payments will be recorded on the special payments register. The forms used should be numerically recorded and monitored as per the instructions on the form. The original forms should be sent to the Debtors and Recovery Accounting team of the Accounting Service Centre at National Office.

43. All special payments should be made using the appropriate accounting code with the relevant area and field codes. The special payments should be reported in the monthly management accounts to the Management Group.

44. All queries relating to the Losses and Special Payments Register should be directed to the Debtors and Recovery Accounting team of the Accounting Service Centre at National Office.
Reporting Losses and Special Payments

45. The form in Appendix A should be used to report losses. This should be forwarded to the Income Officer at the National Office, who will raise copies for the Financial Reporting Manager, Asset Control Manager, IS Communications Manager and the IAIU (if fraud) at National office.

46. All special payments must be authorised by the National Director of Resources and the Chief Executive. The form in Appendix B should be used to request such payments. This should be submitted to the Debtors and Recovery Accounting team at National office, for approval by the National Director of Resources in the first instance.

Loss register

47. The local office should maintain a record of the losses and special payments incurred. Refer to the Maintenance of Losses and Special Payments Register section of this guide.

48. The Income Officer will maintain the losses register at the National office for losses incurred at both local offices and National office. These will need to be authorised by the Chief Executive.

49. In addition to this, in the month that losses are incurred, a summary list of the losses reported must be submitted to the Debtors and Recovery Accounting team at National office. The example summary sheet in Appendix A can also be maintained electronically.

Recording a loss

50. All information relating to the losses must be recorded to ensure that a proper audit trail is kept. The record should include the following information:

- date the loss occurred, when and to whom it was reported
- type of loss (for example, invoice overpayment, cash loss, bookkeeping loss, loss of pay/allowances/superannuation, type of damage caused, ex gratia or extra contractual)
- reason for loss/overpayment; clearly define why the loss was incurred
- total amount of loss
- Recovery action taken (for example, insurance claim, debt recovery, bailiffs, etc) and total amount recovered if different from actual loss and date written off.
- signature of claimant or person who reported the loss
• action taken to avoid such a loss occurring again

• approved by: person who controls the register or line-manager approving that all the tasks relating to the loss were properly recorded and completed

• to maintain an audit trail, all copies of documents relating to theft and fraud should be kept safely.

51. The Chief Executive has personal authority to write-off losses, up to a limit of £10,000 for each incident, within a total ceiling of £250,000 for write-offs in any one financial year. All losses will be presented to the Chief Executive on a schedule for authorisation prepared by the Income Officer.

**Reporting to the Internal Audit Investigations Unit (IAIU)**

52. The IAIU should be informed of cash losses on the same day. Suspected fraud should be reported as soon as possible. Please refer to **Reporting Fraud section** of this guidance letter.
Reporting Loss on Disposal of an Asset

Disposal of asset

53. For disposal of assets please refer to the Fixed Assets and Inventory Control guidance. If there is a disposal of an asset then you will need to complete the disposal form in the above guidance as well as the loss form in Appendix A of this guidance. A copy of these forms should be sent to the Debtors and Recovery Accounting Manager at the National Office.

54. The Financial Reporting Manager at the National Office shall write-off losses incurred by the LSC after they have been authorised by the Chief Executive.

Reporting Theft of LSC Equipment

General consideration

55. The essential points to consider in the event of theft are given below. The Field Facilities Manager or equivalent must inform colleagues of action to be taken if they suspect a theft has occurred and emphasise the need to record the event on the appropriate forms.

In the event of discovering theft of equipment/assets

56. First, check to ensure that nobody has borrowed the item and forgotten to record it on the Council assets borrowed list (all offices should maintain a book of ‘assets’ being borrowed – stating asset borrowed, asset bar code, date borrowed and date returned). For example, laptop computers.

57. Second, search the offices to ensure the goods have not been moved.

58. When you are sure the item is missing or believed stolen, inform the Field Facilities Manager or equivalent at your local office or at National Office, who will organise the next steps. These are listed below.

Next steps to follow by the facilities manager or senior staff

59. At National Office, the security guard will request a statement from you and conduct a further search. The police should then be informed. A full statement will be requested from the person reporting the theft which should include those items listed in point 61 below.
60. Local offices should also inform the police in the case of theft, refer to **Appendix C** for the details, which must be taken down.

61. Local office directors should inform National Office, Financial Policy section and the IAIU of the situation and send a memorandum to the Financial Policy section stating:

- what was stolen (description of item) and the serial number/asset bar code if known
- where and when it was stolen (state time and location)
- what security precautions were in force at the time
- whether there was any sign of forced entry
- what steps are being taken to improve security
- notify any insurance company involved
- crime reference number and contact name at the police station.

**Home-based workers**

62. In the event of theft, first report it to the police and your insurers, then inform the line manager, local director and the Facilities Manager. A written report of the theft should be submitted to the Financial Policy section, stating:

- what was stolen (the serial number/asset bar code only if known)
- when it was stolen
- whether there was any sign of forced entry
- to whom the loss was reported
- any other fact you feel National Office ought to know
- name, contact numbers
- crime reference number and contact name at the police station.

**Theft of Motor Vehicles**

63. When a LSC-owned or leased motor vehicle has been stolen the police must be informed as soon as possible. If the car was leased, inform the lease car company (Hitachi). You will need to inform the Category Manager who should advice you on the next steps to take.

64. Any personal possessions left in the vehicle are only covered for a minimal amount (currently £250) by insurance. You are advised to have arrangements for your own insurance cover.

**Cost of replacement**

65. If third party insurers are involved in thefts from home or privately owned vehicles, a claim may be made against either a personal or domestic insurance policy, if it covers items not owned by the
employee. This will only be pursued with the agreement of the employee.

66. If an insurance claim is not an option, the cost of replacement will be charged to the ‘base’ team of the home-based employee.

67. Any thefts from LSC premises will result in the replacement cost of the stolen items being charged against the budget of the ‘owning’ function.

**Forms for reporting theft**

68. Forms in **Appendix C**, should be used for reporting theft of assets, with an attached memorandum giving any further details as necessary.
Accounting for Losses

69. All losses must be recorded in the accounts using the appropriate codes. The Financial Reporting Manager at the National Office will raise all journals relating to losses. The Asset Control Manager at the National Office will amend the LSC Asset database where assets are concerned.

Cash losses

70. All cash losses should be charged to the appropriate code. These will be charged back to the group or local office that incurred them.

Initiating recovery of loss

71. For recovery of debt, the journal relating to this should credit the appropriate loss account and debit the supplier account awaiting a receipt of cheque or to be taken off the next payment made to that supplier. If the debt becomes irrecoverable then the supplier account will need a contra entry to credit the supplier and debit the loss account.

Irrecoverable loss

72. If you are having difficulty recovering the debt or the Council is no longer paying the supplier, then a debtor account will be set up.

73. The Debtors and Recovery Accounting Manager will check the accounts on a quarterly basis to feedback progress on any outstanding debts to the Financial Controller.

74. For institution debts, the Debtors and Recovery Accounting Manager will liaise with the Financial Reporting Manager for recovery of doubtful and bad debts.

75. The recovery of the loss should be pursued, only old non-recoverable losses should, after deliberation, be written off. These should be shown in the annual accounts of the year in which they are written off.

76. Seek the advice of the Council solicitor where possible litigation problems are likely to arise.

Other losses

77. Ex-gratia and extra-contractual payments should also be shown in the annual accounts in the year that they are incurred.
Raising journals for losses

78. The Financial Reporting Manager will raise all systems journals relating to losses and special payments.

79. All losses sustained or special payments made shall be suitably recorded in the statement of accounts for each financial year and will be available to the Secretary of State on request.

Reconciliation

80. At the end of each month, the Financial Reporting Manager will reconcile the losses register to the Debtors and Recovery Accounting Manager.

Queries on accounting for losses and special payments

81. Any queries about accounting for losses or special payments should be addressed directly to the Financial Reporting Manager at the National Office.

Reporting Fraud

82. When fraud or suspected fraud occurs, it should be immediately reported to the IAIU before any investigation starts.

83. The IAIU has the responsibility for the control of all investigations taking place across the LSC. Once the investigation has been finalised, the cost of both the investigation and fraud will need to be accounted for.

84. Once the investigation is complete you must complete the form in Appendix D. Note this form should be completed at the end of the investigation.

85. Guidance on retention periods for documentation is given in Section 9, paragraph 7 of the LSC Investigation Procedures Manual.
Queries and Further Information

For queries on this guidance letter contact:

**Clarification of guidance on losses**
If you require any clarification of the procedures set out in this guide please consult the Debtors and Recovery Accounting Manager in the Debtors and Recovery Accounting team at the National Office on 024 7682 3608.
E-mail: Sue.Plumb@lsc.gov.uk.

**Fixed Assets and Inventory**
For queries related to assets please contact the Asset Control Manager, Marco Campanella, Corporate Property & Facilities Management at the National Office on 024 7682 3715.
E-mail: Marco.Campanella@lsc.gov.uk

For guidance on asset disposal, there is a separate guidance letter on Capital Expenditure, Fixed Assets and Inventory Control.

**CODA and Accounting for losses**
For queries regarding banking and CODA journals please contact the Paul Flynn, Financial Reporting Manager at the National Office 024 7682 3814.
E-mail: Paul.Flynn@lsc.gov.uk.

**Fraud and Special Investigations**
For all matters relating to fraud contact the Internal Audit Investigations Unit (IAIU) directly, please send all correspondence to Geoff Snell, Head of the Review and Compliance at the National Office on 024 7682 3978. Email: Geoff.Snell@lsc.gov.uk

**Motor Vehicles**
For queries relating to Motor Vehicle disposals, please address all queries to the Category Manager at National Office.

**Corporate Facilities and Property Management**
For queries relating to damage to major assets and property, please address all queries to David Harrison, the Property Manager, at the National Office on 024 7682 3944.
Email: David.Harrison@lsc.gov.uk
Glossary

Related guidance documents

Capital Expenditure, Fixed Assets and Inventory Control
APPENDIX A
FORM FOR REPORTING LOSS
(Not for loss on asset disposal – please refer to Fixed Assets and Inventory Control guidance)

1. Name of person/organisation the loss relates to (please provide details, include directorate, team, address, etc)

2. Date loss occurred ………………… Date loss was reported………………

3. Source document location

4. Type of Loss

5. How did loss occur and what action was taken to recover it?

(Continue on separate sheet, if necessary)

6. The course of action taken to avoid re-occurrence.

7. Gross Amount (£) ___________________________ Account Code ___________ 

Signature of person making claim ……………………………………. Date …………..
Name:………………………… LSC………………………… Contact no…………………………

Signature of person reporting loss …………………………………….. Date …………………
Name:………………………… LSC………………………… Contact no…………………………

…………………………………………………………………….. Date …………………
Approval: Chief Executive Officer

Registered on Loss register (initials & date) ___________ Recorded on data base ___________

Please return original form to the Income Officer at the National Office.
GUIDANCE NOTES FOR COMPLETING FORM FOR REPORTING LOSSES
(Appendix A)

1. Supplier/person suffering loss
If supplier, provide details of name of supplier and address. If the loss relates to a person, provide details of which group, team and local office they are located at, and the details of premises at which the loss was incurred.

2. Date loss occurred & reported
The relevant dates relating to the loss

3. Source document location
Details of where documents relating to the loss are situated / kept. For example, file reference, section title (only if applicable).

4. Type of loss
State type of loss incurred, such as overpayment of irrecoverable fees/charges, cash loss, loss of pay/allowances/superannuation, type of damage caused and how, ex-gratia, extra-contractual, etc.)

5. How did loss occur and what action was taken to recover it
Full explanation of the loss and action taken to recover, for example, damage during moving equipment from desktop to meeting room. Recovery action could be an insurance claim being submitted, or invoicing supplier.

6. The course of action to avoid re-occurrence. such as improved security.

7. Amount & Account Code
Quote the book value of the asset concerned and the account code.

8. Claimants name
If personal – the signature of the person making the claim
If supplier – the signature of the officer reporting the claim.

Signature of the person reporting the loss: either ‘Line Manager’ or ‘Facilities Manager’.

The officer controlling and monitoring the loss register at the local office should approve all loss claims submitted.

9. Form number:
L – Denotes to Losses register form
“_______” the local office code [use LLSC Cost Code) for example, GL140
“/_______” the sequential form number (allow for 3 digits, for example, 001)
A record of all form sent to the National Office should be maintained at the local office.
### APPENDIX A - Contd.
Summary of Losses and Special Payments

Relates to period
(For example, January 2002)

Local Office/Directorate ______________ Code ______________

#### SUMMARY OF LOSSES AND SPECIAL PAYMENTS REPORTED

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of person/Organisation</th>
<th>Type of Loss</th>
<th>How Loss occurred</th>
<th>Action taken to avoid re-occurrence</th>
<th>Amount of Loss (£)</th>
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APPENDIX B

SPECIAL PAYMENTS REQUEST FORM

Form number: SP________ / ______

Please seek advice from the Council Solicitor before considering any payments made under this section.

Special Payment (please provide name of payee and address)

Reason for payment:(Please also details of type of payment, give reasons why it should be made)

(Continue on separate sheet if necessary)

Payment request by

..........................................................Contact number......................

Account Code

Signature: .................................................. Date .........................

Name:..................................................LSC................. Contact no............

Approval:.................................................. Date.................

(National Director of Resources)

Authorisation: .................................................................

(Chief Executive Officer)

Date .................................................................

Please return original form to the Income Officer at the National Office.
APPENDIX C

LSC Office/ Directorate

FORM FOR REPORTING THEFT OF EQUIPMENT/GOODS

Form number: THEFT ______ / ______

Description of goods stolen (e.g. AST 4000 Laptop plus case, value £2,000
Asset/Tag number if known)

Total amount relating to theft  £

When equipment/ goods were first reported missing

Date equipment stolen: ................. Date Reported: .................

Location equipment / goods were stolen from: (Please provide full postal address, time and
room it was stolen from)

Please describe security/ precautions in force at the time

..............................................................................................................................
..............................................................................................................................
..............................................................................................................................

How did loss happen and action taken to recover it? (For example, laptop stolen from office,
search taken place but not unsuccessful. Procedures now in place must place laptops in a
locked cabinet.)

______________________________________________________________________________

______________________________________________________________________________

______________________________

P.T.O.

________________________________________

Cont'd
The theft was reported by:
(Person reporting theft, position, directorate, team and which local / national office)

Date the theft was reported (if different)

Contact number of individual

Confirmation by Line-Manager: Date

Name Contact number

Please state crime reference number (if applicable)

Name of Officer Contact no
(Police/investigating officer)

Please also attach copies of any reports and documents relating to this theft.

Please return original form to the Income Officer at the National Office. Please maintain a copy for your records.

(A copy of this claim should also be submitted to FAO Geoff Snell, IAIU, IAD, 2nd Floor, Cheylesmore House, Quinton Road, Coventry, CV1 2WT.)
APPENDIX D  
LSC/ Directorate ..............................................
FORM FOR REPORTING LOSS ON FRAUD

Form number: FRAUD__________/_______

Note this form should be completed at the end of the investigation

ALL SUSPECTED FRAUDS MUST BE REPORTED TO IAIU BEFORE ANY INVESTIGATION STARTS

Description of fraud (refer to case notes)

Cost/ Value

£

Period over which fraud took place:

From:.................. ..........................to..........................................................

Date Reported: ..........................................................

Place fraud took place (Please provide full postal address, time and where it took place)

Please describe control in place at the time (for example, segregation of duties, authorisation, etc.)

........................................................................................................................................

........................................................................................................................................

........................................................................................................................................
How did loss happen and action taken to recover it? (For example, nature of fraud, which took place and the procedures now in place to prevent reoccurrence.)

The fraud was reported by:
(Person reporting theft, position, directorate, team and which local/national office)

Contact number

Investigation completed .................................. Date.............
(Signature of investigating officer)

Confirmation by Manager in charge .........................................

Date ..............................................................

Please state crime reference number (if applicable)

Name of Officer ........................................ Contact no ...............
(Police / investigating officer)

Please also attach copies of any relevant reports and documents.

Please return original form to the Income Officer at the National Office

(A copy of this claim should also be submitted to FAO Geoff Snell, IAIU, IAD, 2nd Floor, Cheylesmore House, Quinton Road, Coventry, CV1)