

## Financial Investigation Unit (FIU) – Summary

The FIU investigate suspected criminal activities. It will also deal with, or provide advice on complicated issues around both employed and self-employed income, advising caseworkers on any issues around director's income, including variations.

To improve operational handling when challenges are raised against the inaccuracy of HMRC Income when the paying parent is either self employed, a partner and or director, referrals can be made to FIU by caseworkers across CMG. On receipt of referral the FIU will conduct an investigation to test the information provided.

Within the referring SR, detail conversations with the paying parent and the receiving parent, and include the Verint reference number for these calls. Verint reference numbers will be provided by team leaders (TL).

The following lists examples of when to consider instigating FIU action:

- Paying parent Self Employed/Partner/Director and historic income has been disputed by receiving parent and history of income or information known
- Receiving parent believes paying parent diverting income i.e. new partner employed by their company
- Paying parent fails to provide earnings information and we are unable to calculate liability or use estimated earnings/DMD
- Paying Parent not employed and not claiming benefit
- Variation applied for by receiving parent for paying parent additional income (HMRC has no trace and or evidence known unable to reach client outcome)
- Paying parent knowingly supplying false information or it is suspected that the paying parent has supplied false information



This list is not exhaustive. Contact FIU for further advice when uncertain of reason for referral. Contact information for FIU can be found