

Office of the Parliamentary and Health Service Ombudsman

FRAUD POLICY

PURPOSE AND SCOPE

1. Like all organisations PHSO must ensure good levels of awareness and effective controls are maintained against the risk of fraud in order to deter fraud from happening, or if it does or is suspected, to ensure an effective and robust response.
2. In addition to internal fraud we may from time to time also encounter evidence of fraud externally during our operational work and we must also be able to respond to this effectively and appropriately.
3. This policy therefore ensures that management and staff have a clear understanding of:
 - the Office's position and instructions for reporting fraud or suspected fraud;
 - the respective responsibilities of the Office, management and staff;
 - the Office's expectations for the behaviour of staff, and consequences if these standards are not met.
4. PHSO staff share the responsibility of other public servants to safeguard public assets and funds. The fraud policy enables us to discharge this responsibility in a managed, effective, and efficient way and ensures that we respond in an appropriate and proportionate way to the circumstances of any suspected fraud.
5. The offences referred to as fraud are covered by the Fraud Act 2006. The Fraud Act sets out three classes of fraud by virtue of:
 - Falsification of documentation or making other false statements
 - Misuse of information (e.g. disclosing or failing to disclose information)
 - Abuse of position

For our purposes fraud can be defined as any circumstances in which an individual has acted dishonestly with intent to make a financial or other gain for themselves or anyone else, or acting maliciously to inflict a loss (or the risk of loss) on another as a result.

6. This policy covers PHSO staff, contractors, suppliers, and any third party who may have dealings with the Office or its employees. The policy also covers circumstances where evidence suggests fraud is being perpetrated by a complainant, third party or employee of an organisation in which we are investigating a complaint.

PRINCIPLES

7. The policy is underpinned by PHSO's organisational value of integrity (openness and honesty) in all our dealings and the responsibility and accountability we take for our actions.

8. The Office of the Parliamentary and Health Service Ombudsman (PHSO) does not tolerate any form of fraudulent or improper activity. The Office will take appropriate action against those who perpetrate or attempt to perpetrate fraudulent or improper acts, whether they are people we employ or others we contract or deal with. All staff are required at all times to act honestly and with integrity and to safeguard public assets.

9. The Office will investigate all suspected cases of fraud against PHSO in accordance with the 'PHSO Fraud Response Plan' [see Annexes].

OBJECTIVES

10. To ensure that PHSO staff and managers are aware of the need to be vigilant about the threat of fraud and how to deal with suspicions appropriately.

11. To enable staff and managers to respond effectively, proportionately and consistently in the following circumstances 'PHSO Fraud Response Plan' [see Annexes]:

- Suspected fraud against PHSO 'Some Examples of Fraud, Indicators and measures to combat fraud' [see Annexes]
- Suspected fraud against another organisation 'Case study (Suspected Fraud in a body in jurisdiction)' [see Annexes]
- When suspected fraud is reported to a manager

12. To ensure that staff and managers understand their roles and responsibilities when dealing with a suspected fraud 'Preventing and Responding to Fraud - Roles and Responsibilities' [see Annexes]

13. To ensure that any suspicions of fraud are reported promptly and appropriately to a senior manager taking account if necessary of the 'PHSO 'Whistleblowing' Policy' [see Annexes], and the 'PHSO Discipline Policy' [see Annexes]

14. To ensure that the involvement of third parties (e.g. the Police) is managed and initiated as the result of informed decision making at a senior level within PHSO.

OUTCOMES

15. The outcomes of this policy are that:

- All members of PHSO are aware of the possibility of fraud and their responsibilities if they suspect a fraud is occurring or have suspicions reported to them
- Any occurrences of suspected fraud are identified and investigated as soon as possible
- Appropriate confidentiality is maintained while the suspected fraud is investigated, and any follow up action completed, and for as long as necessary thereafter.

- Effective management action is in place to deal robustly with instances of fraud should they occur to limit potential loss of funds or other assets and put in place action to recover any actual losses.
- Where third parties (e.g. the Police) are involved in the investigation of fraud at PHSO their involvement is understood and handled as part of the management response to the fraud.
- Where a fraud has occurred its circumstances are understood and any lessons learnt to help prevent any recurrence.
- PHSO manages any risk to its reputation in the event of a fraud through an effective management response, and appropriate reporting and accounting for the fraud.

MONITORING AND REVIEW

16. The Chief Operating Officer's office will keep this policy under review in consultation with Senior Management, the Audit Committee and others (for instance PHSO's internal auditors and the National Audit Office) as necessary.

17. The Chief Operating Officer's office will monitor any instances where the fraud policy is relied upon to ensure the policy and its annexes operated effectively and any lessons in respect of policy and procedures are learnt.

18. Any instances where the fraud policy has been relied upon will be reported to the members of the Executive Board and the Audit Committee.

19. A formal review of this policy will take place annually unless there is a significant change in relevant legislation or circumstances which triggers a review before then.

ANNEXES

Annexe 1: PHSO Fraud Response Plan

Annexe 2: Some Examples of Fraud, Indicators and Countermeasures

Annexe 3: Preventing and Responding to Fraud - Roles and Responsibilities

Annexe 4: PHSO 'Whistleblowing' Policy

Annexe 5: PHSO Discipline Policy

Annexe 6: Case study (Suspected Fraud in a body in jurisdiction)

PHSO FRAUD RESPONSE PLAN

PART 1 - HANDLING SUSPICION OF FRAUD

1.1 IF YOU SUSPECT FRAUD IS BEING PERPETRATED AGAINST THE OFFICE

First stay calm and don't panic - it can often be a shock to see or think that someone is doing something fraudulently.

Secondly be discreet and maintain complete confidentiality - the "need to know" principle must be strictly applied, this will ensure that:

- staff are not harmed by false accusations, and
- if a fraud is occurring that the perpetrator is not 'tipped off'.

Then immediately report your suspicions to your Director or Head of Function, or if that is not possible another senior manager, the Deputy Ombudsman (DO) or the Chief Operating Officer (COO).

Act quickly but carefully, following the procedures laid down in this guidance and, if appropriate, in PHSO's Whistleblowing Policy [\[link\]](#).

Do not attempt to undertake any investigation of the suspected fraud yourself - you might destroy or corrupt valuable evidence in the process. Instead, **concentrate on providing as much information as is readily available** to any investigation (which will be initiated by the COO), such as names, dates, times, transactions, invoices numbers, etc but without discussing it with anyone or removing any documentation.

If, as a manager, a suspected fraud against the Office is reported to you, you must:

- obtain as much detail as you can and the circumstances permit without risking 'tipping-off' any individual(s) who are suspected of being involved in the fraud;
- ensure confidentiality is maintained;
- put in train any immediate action that may be necessary to secure evidence, quantify scope and scale, or prevent further losses;
- report to your Director or Head of Function, the DO or the COO direct as appropriate who must then report to the COO if They are not already aware;
- it is the COO's job to decide on action to be taken in consultation as necessary with EB members - they will keep the Ombudsman and PHSO's internal auditors informed of the action being taken.

1.2 IF YOU SUSPECT A FRAUD IS BEING PERPETRATED AGAINST ANOTHER ORGANISATION

If you suspect or discover a fraud is occurring against another organisation during the investigation of a complaint you must:

- make a detailed note of the reasons and evidence giving rise to your suspicion;
- increase the risk assessment on the case;
- report your suspicions immediately to your line manager;

- Do not approach the organisation concerned with your suspicions until and unless you are told to do so with the agreement of the DO or COO.

If, as a manager a suspected fraud against another organisation is reported to you, you must:

- consider the evidence available;
- report to your Director or Head of Function, the DO or the COO direct as appropriate who must then report to the COO if they are not already aware;
- it is the COO's job to decide on action to be taken in consultation as necessary with EB members - they will keep the Ombudsman and PHSO's internal auditors informed of the action being taken.
- Do not approach the organisation concerned with our suspicions without the agreement of the DO or COO.

As a general guide to our approach in the situation where we suspect fraud by a complainant, EB members will (circumstances permitting) consider whether to:

- Discuss our concerns with the complainant to confirm that there is no simple explanation and the facts are correct;
- ask the complainant what action they propose to take if our concerns are justified - inviting them to take the issue directly to the body concerned;
- make it clear that if they decide not to act, we will consider whether to raise it with the body in question.

If we suspect fraud by staff of a body in jurisdiction, EB members will consider raising our suspicions with senior management within the body concerned for their action.

1.3 HOW FRAUD AGAINST PHSO WILL BE INVESTIGATED

Where internal fraud is established, it will constitute an act of gross misconduct. The procedures for handling cases of misconduct, including suspension and the support available for staff implicated in the investigation, are set out in the chapter on Disciplinary Procedures [\[link\]](#) in the *Staff Handbook*, and these procedures should be followed during the investigation. The COO will consult with the Head of HR Operations on how this is carried out.

The COO is responsible for initiating the investigation and organising managers or staff to assist (e.g. in securing papers) and will liaise closely with the Ombudsman, EB members whose areas of responsibility are affected, and others as necessary. The investigation itself will usually be carried out by the appropriate authorities (e.g. Internal Audit or the Police) but this will depend on the significance, seriousness or complexity of the suspected fraud.

The investigation process will depend on the particular nature of the case but the common procedures should be as follows:

- i. On receiving an allegation the COO will alert the Ombudsman and others as necessary. The COO will decide whether it is appropriate to alert the local Police at this stage; if this happens the remainder of this process may be delayed if the Police plan to mount a criminal investigation. (Note that in certain circumstances,

professionally qualified accountancy staff have a legal duty to report suspected fraud to the Serious Organised Crime Agency (SOCA) - this will be complied with and co-ordinated with actions and decisions taken by the COO).

ii. The COO (liaising closely with others as necessary) will decide whether it is appropriate to task Internal Audit at this stage with undertaking a preliminary investigation to establish the facts.

iii. If Internal Audit or the Police are not utilised at this stage then the COO will make appropriate arrangements to undertake a preliminary investigation to establish the facts, keeping HR Operations informed if a member of staff is potentially involved;

iv. The investigation report will be given to the COO and copied to the Ombudsman.

v. COO will decide whether a formal investigation is appropriate, taking advice from HR Operations and others as appropriate.

vi. The formal investigation will normally be carried out by internal audit or contracted out to a specialist fraud investigation organisation.

vii. The formal investigation report when produced will be issued to the COO and Ombudsman. The COO will then decide what action should be taken in consultation with the Ombudsman as appropriate.

If the alleged fraud used information technology consideration may be needed to involve PHSO's ICT provider to support the fraud investigation, subject to the need to ensure discretion and confidentiality. Any such decision will depend on the facts of the case and will be taken by the COO taking advice as appropriate.

1.4 HOW TO SECURE EVIDENCE IN A LEGALLY ADMISSIBLE FORM

When asked to do so by the COO, managers should take immediate personal charge of any documentation that is relevant to the discovered or suspected fraud. For example:

- securing the suspect's work station, pedestal and associated document cabinets, and making sure that the suspect - and any other unauthorised member of staff - do not have access to them before the investigation starts, and
- ensuring that the suspect should not be admitted to the building.

If there is any uncertainty as to which documents should be secured, immediate advice should be sought from the COO. PHSO's Security Officer is available to assist, or provide advice, where necessary in ensuring evidence is secured, and managing the access of individuals to PHSO premises.

If the alleged fraud involves the use of information technology, then it may be necessary to involve PHSO's ICT provider so that any records on the suspect's PC or the Office's network system or laptop, relating to the fraud, cannot be accessed, destroyed or corrupted prior to the investigation.

1.5 WHEN AND HOW TO CONTACT THE POLICE

Decisions to involve the police will be taken by the COO, consulting with the Ombudsman, as necessary, subject to requirements of professionally qualified accountancy staff as set out above at 1.3i and below. The decision to notify the police should be taken at an early stage so that any joint investigation arrangements (where appropriate) can be made as necessary. Initial contact with the Police will be the responsibility of the COO.

When the full circumstances of a fraud affecting PHSO are known the COO, consulting

with the Ombudsman and others (e.g. Director of Finance, Performance and Planning, and the Police), as necessary, will decide whether to report the fraud to the Serious Organised Crime Agency (SOCA) in respect of the Proceeds of Crime Act (POCA) 2002, and the Money Laundering Regulations 2003 and 2007. Although POCA and the Money Laundering Regulations do not apply directly to PHSO, HM Treasury have stated that they expect all public bodies to comply with the main terms of the legislation, and as custodians of public money PHSO will follow the legislation administratively.

PART 2 - PREVENTING LOSSES, RECOVERING LOSSES AND LEARNING THE LESSONS

2.1 HOW TO PREVENT LOSSES

The greatest cause of fraud is the failure to observe existing control procedures. Losses can therefore best be prevented by ensuring that all the necessary internal controls are understood and enforced.

This, ultimately, is the responsibility of the line manager. The Office appreciates that line managers cannot and *should not* supervise every transaction that their staff carry out. They can, however, ensure that their staff have adequate knowledge and training to carry out their duties and check that established policies and procedures are followed. Line managers should pay greatest attention to those areas where they perceive the greatest risk of fraud lies, and ensure that the controls in these areas are robust. Colleagues, the COO or Internal Audit are available to assist if required.

2.2 RECOVERY ACTION

Once a fraud has been discovered, one of the key objectives (alongside the proper investigation and subsequent action) must be to recover all cash or assets lost or misappropriated as a consequence of the fraud. The COO will decide when recovery of losses should begin which may be as soon as the size and extent of the loss has been established. In some cases this will not be possible until the investigation has been completed.

2.2.1 External contractors / suppliers / individuals

If an external contractor, supplier or individual has perpetrated the fraud (e.g. payments made on false documentation to outside organisations / individuals), Finance must be informed so that any payments due can be stopped immediately.

2.2.2 Member of staff

If a member of staff has perpetrated the fraud, immediate action will be taken to prevent any further losses occurring. Action will also normally be taken to recover stolen monies or goods. The timing of this and how it will be done will depend on the circumstances of the case and whether any criminal action is being taken. Decision on this will be made by the COO.

2.3 IDENTIFY LESSONS LEARNT AND DISSEMINATE

The COO on completion of the investigation will consider the action which may be necessary to strengthen or improve the Office's internal controls, in order to prevent a re-occurrence of the fraud. The COO will discuss these with the Ombudsman and others as necessary. In most cases the fraud investigation will include suggestions for remedial action and the report could form the basis of the action plan. The COO will monitor implementation of the action plan and report to the next Audit Committee and Board meeting.

At the same time, the Office will consider whether any disciplinary action is appropriate where an employee of PHSO has been culpable, reckless or negligent and this has contributed to the perpetration of a fraud or attempted fraud. In these cases,

disciplinary procedures set out in the Staff Handbook will be followed. The COO will report the outcome of any disciplinary action to the Audit Committee and Board.

Some Examples of Fraud, Indicators and measures to combat fraud

(NB: None of the example areas listed below are exhaustive. Duty of care must be exercised where indicators may have an innocent and reasonable explanation, for example where an individual comes into work when they are ill, or does not take up their full entitlement to annual leave)

Examples of fraud

Payment made on false documentation

- generation of false claim for payment for supplies or services not carried out or to standard;
- duplication of invoices for payment;
- amending value of invoices upward for 'petty cash' type refunds;
- request for payment for 'renewal' of entry in a 'Directory', or for a publication suggesting it is one we subscribe to when we do not.

Fraudulent encashment of payable instrument

- stolen or forged payable orders presented for payment, possible collusion by Finance staff;
- account set up in name of genuine contractor to fraudulently cash genuine payments.

Falsification of travel and subsistence claims

- overstating travel and subsistence claims (ie mileage inflated; first class claimed when travelled standard);
- claims for journeys not made;
- claims for subsistence allowances to which there is no entitlement (ie longer day than actual or overnight claimed when at home or at friends);

Misappropriation of cash

- theft or unauthorised loan of petty cash;
- receipts not brought to account.

Claim for hours worked

- additional hours claimed than actually worked by agency worker;
- contracted hours not worked by member of staff;
- claim for overtime not actually worked;
- falsely completed flexi forms.

Theft of assets

- theft of computer chips;
- theft of laptops or other IT equipment;
- theft of any official items;
- improper personal use of assets or services procured by the Office.

Appropriation of personal details

- Bank, credit card and home address details used for fraudulent purposes.

Manipulation of investigation process

- suppression of facts in exchange for payment from public service official;
- elaboration of facts for payment or other benefit from complainant - may result in compensation payment, etc.

Propriety

- bribery and corruption in the award of a contract;
- hospitality and gifts offered as an inducement to win or retain contracts;
- accepting inappropriate gifts or hospitality from complainants, officials, suppliers, etc.

Examples of indicators that fraud may be happening

The history of the Office shows that cases of fraudulent behaviour by staff are very rare. But they have existed and we all need to be alert to the more common tell-tale signs that a fraud may be occurring.

- a staff member appears to be living well above his/her means;
- a staff member, although not justified by work load, is often in the office after others have gone, avoids taking leave or being out of the office, attends work even when patently ill;
- a staff member has established too close a relationship with a supplier;
- a staff member keeps details of contract negotiations to his/her self beyond the reasonable expectation of commercial confidentiality;
- a staff member shows an apparent disregard for accepted policy, precedent or practice;
- an environment of general laxity in control exists, desks and cupboards are left unlocked, computer terminals left on when unattended, access passwords to computer systems are displayed.

Examples of measures to combat fraud

Managers have a responsibility to ensure that adequate controls operate and may be found negligent if a fraud occurs in their area of responsibility and they have not taken measures to combat the risk of fraud. Budget holders should ensure that adequate control procedures are in place to guard against fraud. These systems and controls should incorporate the following principles where appropriate:

- separation of duties;
- adequate instructions and supervision;
- proper implementation of management controls and spot checks;
- independent authorisation before payments are made;
- reconciliation of accounting and other records with the actual position; and
- secure storage and handling of financial stationery and cash.

If you believe that there is cause for concern, discuss the position with your line manager, Director or the Deputy Ombudsman or Deputy Chief Executive as appropriate. More generally there are some simple steps which all managers can take which makes fraud less likely:

- carry out random checks on travel and subsistence claims and let it be known that you are doing so;
- check leave patterns to ensure that staff are taking leave and review the work of those who seem to take none or very little;
- regularly remind staff that they should not accept hospitality and gifts from suppliers without reference to the Office's Conflict of Interest Policy, Disciplinary Policy and Code of Conduct and the approval of their line manager;
- ensure that all contract negotiations and the invoice payment cycle follow Office procedures and that the decisions are documented and open to challenge;
- challenge staff who appear to be breaking established procedures, make sure that you are familiar with established procedures and that when alternative routes are taken that they are fully documented and authorised;
- walk through offices outside of core hours and comment upon unlocked cabinets, drawers etc, remind offenders of the rules;
- ensure that all staff are aware of the Offices **Fraud Policy, Disciplinary Policy and Whistleblowing policy** and where to find them, also ensure that you understand how the rules should be applied.

Preventing and Responding to Fraud: Roles and Responsibilities

1. The Ombudsman (via the Chief Operating Officer) is responsible for ensuring that:

- effective controls to prevent fraud are developed and maintained;
- vigorous and prompt investigations are carried out if fraud occurs or is suspected;
- appropriate legal and/or disciplinary action is taken against perpetrators of fraud;
- appropriate action is taken where management failures have contributed to the commission of fraud;
- the Office's policy and procedures on fraud are communicated to staff and third parties, e.g. suppliers, consultants and others with whom we deal;
- all incidents of fraud and action taken are reported to the Board;
- promoting a culture of honesty, ensuring staff are aware of our culture of independence, objectivity and acting with integrity.

The Ombudsman/Chief Operating Officer delegate day to day responsibility for fraud prevention and fraud response as appropriate (see below).

2. The Chief Operating Officer is responsible for ensuring that:

- investigations into suspected fraud and irregularity are carried out as quickly as practicable and that reports set out all the circumstances of the fraud and ensuring that any procedural and/or system weaknesses identified are addressed and that financial losses are pursued;
- maintenance of the Office's Fraud Prevention Policy and Response Plan;
- production and maintenance of central guidance;
- issue of reminders from time to time to maintain awareness of fraud;
- advice on fraud prevention to line managers, staff and others on request;
- undertaking fraud awareness training as required;
- undertaking any contact and liaison with police and other agencies that might be necessary taking into account requirement for PHSO's professionally accountancy staff to report suspicions to Serious Organised Crime Agency (SOCA);
- PHSO's internal auditors are informed of any suspected fraud and irregularity and actions being taken;
- the Ombudsman and Audit Committee Chair are notified and fully consulted on serious fraud related issues arising, and keeping them briefed on any instances of fraud that may occur, and;
- reporting to and updating the Audit Committee on instances of fraud.

Where they consider it appropriate the Chief Operating Officer may delegate some of these responsibilities to Directors and Heads of Function in Corporate Resources.

3. Managers at all levels are responsible for:

- Maintaining awareness of the risk of fraud;
- identifying the risks to which systems and procedures are exposed;
- responding to any report of possible fraud in an appropriate and proportionate way;
- developing and maintaining effective controls to prevent and detect fraud;

- ensuring adequate systems and controls are in place;
- ensuring the controls operate and are being complied with;
- promoting a culture of honesty, ensuring staff are aware of our culture of independence, objectivity and acting with integrity.

4. Individual members of staff are responsible for:

- maintaining awareness of the risk of fraud;
- acting with propriety in the use of official resources and in the handling and use of public funds whether they are involved with cash or payment systems, receipts or dealing with contractors or suppliers;
- reporting details immediately to a manager (usually their line manager), or their Director, or the Deputy Ombudsman or Chief Operating Officer, if they suspect that a fraud has been committed or see any suspicious acts or events;
- under no circumstances should any member of staff -
 - mix personal moneys with public moneys,
 - replace funds found to be missing,
 - amend any financial document, manuscript errors should be clearly crossed out so that the underlying figures may still be seen;
- promoting a culture of honesty and acting with integrity.

5. The Audit Committee is responsible for:

- receiving and considering formal reports of frauds and special investigations, including the value of any loss, those involved, the means by which the fraud was perpetrated, the measures taken to prevent a recurrence and the lessons learnt including any action needed to strengthen future responses;
- regularly reviewing the Fraud Response Plan;
- advising the Ombudsman on the steps required to manage the risk of fraud.

6. Director of Finance, Planning and Performance is responsible for:

- ensuring any instances of fraud are properly accounted for and reported in PHSO's Annual Report and Resource Accounts;
- putting in-hand appropriate and proportionate administrative action to ensure any financial losses are recovered;
- ensuring adequate financial systems and controls are in place to minimise the risk of fraud;
- co-operating with and assisting the Chief Operating Officer and management to implement the Fraud Response Plan, e.g. recovering financial losses;
- promoting a culture of honesty, ensuring staff are aware of our culture of independence, objectivity and acting with integrity;
- co-ordinating with Chief Operating Officer on any requirements for professionally qualified staff to report suspicions of fraud to the Serious Organised Crime Agency (SOCA).

7. Head of HR Operations is responsible for:

- having appropriate up-to-date policies, e.g. policies towards employees and ex-employees suspected of fraud (and which are consistent with the current employment law);
- promoting a culture of honesty, ensuring staff are aware of our culture of independence, objectivity and acting with integrity;
- ensuring recruitment policies and procedures accord with best practice;
- co-operating with and assisting the Chief Operating Officer and management to implement the Fraud Response Plan, e.g. recovering financial losses;
- periodically reviewing the Fraud Response Plan at the invitation of the Chief Operating Officer to ensure it is kept up-to-date in accordance with current employment law;
- taking up references and carrying out checks as necessary on all prospective permanent, casual and agency staff;
- in cases of fraud perpetrated internally, ensuring that disciplinary procedures are carried out in accordance with provisions in the Staff Handbook.

PHSO Fraud Policy - A Case Study

Introduction

This case study is based upon a real experience of colleagues and illustrates one scenario in which evidence of potential fraud might come to light and how the Office responded in those circumstances.

Case Study

Mr X was in receipt of incapacity benefit for a period of time. An issue in the administration of his benefit arose and he put a complaint to the Office through his MP.

The investigator obtained a mass of information and supporting documents from both Mr X and Jobcentre plus. These covered all aspects of Mr X's benefit history not only the issue he complained about. The investigator considered a point Mr X raised in his complaint and examined the documentation. From this it became apparent that Mr X had previously undertaken sustained paid employment during the early part of the period for which he was receiving incapacity benefit. This did not have any particular relevance to the issue about which Mr X complained. However, the investigator knew that the rules about entitlement to incapacity benefit while in paid employment were strict and Mr X was required to declare full details to Jobcentre Plus. The investigator checked the documentation again but could find no evidence of a declaration from Mr X or a record from Jobcentre Plus that they were aware he had been in paid employment while claiming a benefit.

Concerned that Mr X may have been acting fraudulently the investigator reported the issue to their investigation manager and director for advice on what to do. Since the employment occurred some time previously it was agreed that the investigator should ask Mr X whether he had declared it to Jobcentre Plus. Mr X confirmed that he was in paid employment while claiming benefit and that he did not declare it as he did not know that he was required to do so. The investigator reported this to their investigation manager, and then continued to investigate Mr X's complaint.

The investigation manager and the director met again this time with the deputy ombudsman to discuss what to do. The deputy ombudsman informed Mr X in writing that details of his employment were being passed to Jobcentre Plus and provided a date on which this would happen so that Mr X had an opportunity to contact Jobcentre Plus with the information himself. On the due date the investigation manager informed the PHSO contact at Jobcentre Plus of the details concerning Mr X's employment.

The investigator completed their investigation of Mr X's complaint and reported the outcome separately.

