Agenda Item No:	9 Fenland
Committee:	Audit and Risk Management Committee
Date:	25 February 2025
Report Title:	Whistleblowing Update

Cover sheet:

1 Purpose / Summary

1.1 The purpose of this report is to provide the Audit and Risk Management Committee with an overview of the updated Whistleblowing Policy, and to provide a summary of recent statistics of whistleblowing complaints raised

2 Key Issues

- 2.1 The Public Interest Disclosure Act 1998 created a right to redress in the event of being dismissed or subjected to detriment by one's employer or other responsible third party, because of whistleblowing (making a disclosure in the public interest). The Act aims to encourage workers with relevant information to come forward responsibly, without fear of reprisal or victimisation. The Act seeks to achieve this by offering a right to redress or a remedy of the situation if workers rase their concerns in the ways specified in legislation.
- 2.2 The Council has a Whistleblowing Policy, which sets out its approach to Whistleblowing. This Policy meets the requirements of the Act in that it protects staff when making disclosures of information in the public interest from detriment or dismissal and encourages staff to make such disclosures without fear of retribution.
- 2.3 The Council has a suite of People Policies which are subject to a programme of review. The Whistleblowing Policy has now been reviewed and updated and is attached for the Committee's consideration and approval. The changes are minimal, and are as follows:
 - The requirement for refresher training has been formalised in the policy.
 - Raising a concern as a member of the public has been added to the policy.
 - The contact information for "External Contacts" (Appendix 2) has been reviewed and updated.
- 2.4 In addition to the proposed changes to the Whistleblowing Policy, a summary of whistleblowing complaints has been collated and provided for information.

3 Recommendations

3.1 The Audit and Risk Management Committee are requested to:

- Note and approve the amendments to the Council's Whistleblowing Policy (Shown at Schedule 1.0)
- Note the attached summary of whistleblowing complaints

Wards Affected	None			
Forward Plan Reference	N/A			
Portfolio Holder(s)	Councillor Chris Boden – Leader of the Council			
Report Originator(s)	Sam Anthony – Head of HR, OD and Customer Service santhony@fenland.gov.uk 01354 622268			
Contact Officer(s)	Sam Anthony – Head of HR, OD and Customer Service santhony@fenaInd.gov.uk 01354 622268 Amy Brown – Assistant Director amybrown@fenland.gov.uk 01354622250 Deborah Moss – Head of Internal Audit dmmoss@fenlan.gov.uk 07596 571485			
Background Papers	None			

Report:

1 BACKGROUND AND INTENDED OUTCOMES

- 1.1 The Public Interest Disclosure Act 1998 created a right to redress in the event of being dismissed or subjected to detriment by one's employer or other responsible third party, because of whistleblowing (making a disclosure in the public interest). The Act aims to encourage workers with relevant information to come forward responsibly, without fear of reprisal or victimisation. The Act seeks to achieve this by offering a right to redress or a remedy of the situation if workers rase their concerns in the ways specified in legislation.
- 1.2 The Council has a Whistleblowing Policy, which sets out its approach to Whistleblowing. The Council recognises that its staff are often in the best position to know when the interests of the public are being put at risk. It also recognises that staff can act as an early warning system on matters of safety or to help uncover fraud and mismanagement in the workplace. However, the Council is aware that staff may feel uncomfortable about disclosing such information because of:

- feeling disloyal to colleagues or the Council
- fearing reprisals through harassment or victimisation; or
- being unsure of the best way to proceed.
- 1.3 The Council's Policy meets the requirements of the Act in that it protects staff when making disclosures of information in the public interest from detriment or dismissal and encourage staff to make such disclosures without fear of retribution.
- 1.4 The Council has a suite of People Policies which are subject to a programme of review. The Whistleblowing Policy has now been reviewed and updated and is attached for the Committee's consideration and approval. The changes are minimal, and are as follows:
 - The requirement for refresher training has been formalised in the policy. (see 4.1.9, 4.2.4, 4.3.1)
 - Raising a concern as a member of the public has been added to the policy (see 5.5).
 - The contact information for "External Contacts" (See Appendix 2) has been reviewed and updated.
- 1.5 In addition to the proposed changes to the Whistleblowing Policy, a summary of whistleblowing complaints has been collated and provided for information. (See Schedule 2.0)

2 REASONS FOR RECOMMENDATIONS

- 2.1 The Councill needs to have an up-to-date Whistleblowing Policy to ensure compliance with the stated legislative requirements. Therefore, the Audit and Risk Management Committee are requested to:
 - Note and approve the amendments to the Council's Whistleblowing Policy (Shown at Schedule 1.0)
 - Note the attached summary of whistleblowing complaints

3 CONSULTATION

- 3.1 The following groups have been fully consulted on the proposed changes to the Whistleblowing Policy:
 - The Management, Trade Unions and Staff Partnership group (MTSP)
 - The Corporate Management Team (CMT
 - The Management Team
- 3.2 Once approved, changes/updates to policies are communicated to the workforce through a variety of mediums, such as
 - The Management, Trade Unions and Staff Partnership group (MTSP)
 - The Corporate Management Team (CMT)

- The Management Team
- Team meetings
- What's Breaking
- 121 meetings

4 IMPLICATIONS

4.1 Legal Implications

The Councill needs to have an up-to-date Whistleblowing Policy to ensure compliance with the stated legislative requirements

4.2 Financial Implications

There are none.

4.3 Equality Implications

There are none. An updated Equality Impact Assessment (EIA) has been undertaken in respect of the proposed revised policy

5 SCHEDULES

- 1.0 Updated Whistleblowing Policy
- 2.0 Summary of Whistleblowing

SCHEDULE 1.0 Whistleblowing Policy

Insert Whistleblowing Policy

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SCHEDULE 2.0

SUMMARY OF WHISTLEBLOWING

A summary of all Whistleblowing concerns has been provided below for the last five financial years.

It should be noted that the information provided for 2024 – 2025 is year to date information.

Summary of Whistleblowing Concerns							
Financial Year	No. of Whistleblowing complaints raised	Raised with	Outcome				
2024/25	0						
2023/24	1	Designated Officer and Monitoring Officer	Internal investigation process undertaken. Referred to Police to external investigation. No further action				
2022/23	1	Designated Officer	Referred to Conduct Committee. No further action				
2021/22	0						
2020/21	1	Designated Officer	Referred to Conduct Committee. No further action				





Whistleblowing Policy

1.0 INTRODUCTION

- 1.1 This Policy sets out Fenland District Councils approach to Whistleblowing. The Council recognises that its staff are often in the best position to know when the interests of the public are being put at risk. It also recognises that staff can act as an early warning system on matters of safety or to help uncover fraud and mismanagement in the workplace. However, the Council is aware that staff may feel uncomfortable about disclosing such information because of:
- a) feeling disloyal to colleagues or the Council;
- b) fearing reprisals through harassment or victimisation; or
- c) being unsure of the best way to proceed.

However, the Public Interest Disclosure Act (PIDA) (1998) recognises these concerns. The Act applies to people at work raising genuine concerns about crime, civil offences, miscarriages of justice, danger to health and safety or the environment. It protects staff when making disclosures of information in the public interest from detriment or dismissal. This Act only covers "workers" - who are defined in simple terms as those who work under a contract of employment.

1.2 This Whistleblowing Policy is to encourage staff to make such disclosures without fear of retribution.

2.0 POLICY STATEMENT

2.1 Fenland District Council is committed to ensuring that all its activities are conducted ethically, honestly and to the highest possible standard of openness and accountability so as to safeguard and protect public safety and public money. In line with that commitment the Council expects its staff and others it deals with to voice their concerns about any Council activity over which they have serious concern. This policy will ensure that this can be actioned by individuals without fear of reprisal.

3.0 SCOPE

- 3.1 The Council does have a range of policies and procedures in place for staff to lodge a concern in relation to their employment. These include:
- Code of Conduct for Employees.
- Equal Opportunities Policy.
- Disciplinary Procedure.
- Grievance Procedure.
- Dignity At work...





All officers and members are encouraged to use the provisions in these procedures where appropriate.

3.2 However, there may be matters of either a major concern or those that fall outside of other policies/procedures that need to be handled in a different way. This policy details how all Council employees can progress any issues of concern without the fear of harassment, victimisation and subsequent discrimination or disadvantage. All staff should raise serious concerns within the Council rather than ignoring the problem or reporting the matter outside.

For the purposes of **this** policy only, 'employees' shall be taken to include:

- All employees under a contract of employment
- Self-employed contractors or consultants working for the Council.
- Agency employees
- · People on work experience or placement schemes
- Volunteers based at the Council.
- 3.3 Any serious concerns regarding a Council activity or the conduct of any of its officers, members, or any person or persons acting on behalf of the Council (e.g. contractors, consultants, volunteers etc) can be reported under this Whistleblowing Policy. The type of major concerns that are covered include:
- conduct which is an offence or a breach of the law.
- conduct which amounts to improper/unethical practices.
- a criminal offence has been, is being or is likely to be committed.
- · suspected fraudulent activity.
- health and safety risk to either employees or the public.
- damage to the environment.
- showing undue favour over a contractual or employment matter.
- a breach of standing orders or financial regulations.
- a breach of legal obligation.
- unauthorised use of public funds.
- a miscarriage of justice.
- a breach of a code of conduct, and
- the deliberate covering up of information indicating any of the above.

The list is not exhaustive, and the policy can cover any other unethical conduct. The list merely illustrates the types of issues that can be raised under this policy.

- 3.4 Concerns that fall outside the scope of this policy are:
- concerns raised by employees relating to their own employment which should be addressed under the Council's Grievance Policy; or
- concerns raised on behalf of service users which should be addressed via the Council's 3C's (Correspondence, Compliments and Complaints) procedure.





3.5 The policy is intended to encourage and enable employees to raise serious concerns within the Council first, using this process, rather than overlooking a problem or 'blowing the whistle' outside before the Council has had an opportunity to address and remedy the issue itself.

4.0 SAFEGUARDS

4.1 Council Responsibilities

- 4.1.1. The Council recognises that the decision to report a concern is difficult to make. However, if the employee believes it is the truth, then they will have nothing to fear as they are fulfilling their duty to the Council.
- 4.1.2. When a concern is raised the Council will be as supportive as possible. Harassment or victimisation (including informal pressure) will not be tolerated. If, as a result of raising a concern in good faith, employees experience any pressure the Council will take action to protect them from any form of victimisation.
- 4.1.3. Any employee found to be victimising another employee who has raised a genuine concern will be considered to be committing a serious disciplinary offence (deemed as gross misconduct), which will be dealt with under the Council's Disciplinary (Conduct) Policy.
- 4.1.4. All concerns raised will be treated in confidence and every effort will be made to protect the employee's identity if the employee wishes, and the Council will make every effort not to reveal the identity of the person (Whistleblower) making the complaint.
- 4.1.5. The Council does not encourage staff to make disclosures anonymously. Proper investigation may be more difficult or impossible if we cannot obtain further information from the induvial. It is also more difficult to establish whether any allegations are credible.

Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Designated Officers (listed at Section 6) and appropriate measures can then be taken to preserve confidentiality. If employees are in any doubt, they can seek advice from the Council's Employee Assistance Programme or Protect, the independent whistleblowing charity, who offer a confidential helpline (Contact details are shown in Appendix 2).

4.1.6. However, it is important that employees understand that, in some circumstances, the Council will be unable to take action about a concern raised without the employee's identity and a written statement being put forward as evidence (E.g. In a disciplinary hearing.)





4.1.7. In some circumstances the Council may have to disclose the identity of the employee without their consent, although this will be discussed with the employee first.

In certain circumstances, depending on the nature of the concern and the outcome of the resulting investigation, the Whistleblower may be required to come forward as a witness.

- 4.1.8. If employees raising a concern under the Council's Whistleblowing Procedure are already the subject of disciplinary or redundancy procedures, these procedures will not be halted as a result of the whistleblowing.
- 4.1.9 The Council will ensure that refresher training in relation to Whistleblowing matters is provided for all staff at regular intervals.

4.2 Staff Responsibilities

- 4.2.1. All employees have a responsibility to report their concerns about unacceptable or inappropriate practice or behaviour. Whilst it can be difficult to raise a concern against a colleague or manager, employees are encouraged to act to prevent an escalation of bad practice and prevent themselves being potentially implicated in that bad practice.
- 4.2.2. Employees are encouraged to put their name to an allegation whenever possible. The Council attaches less weight to concerns that are expressed anonymously, but these may still be considered at the discretion of the Council. In exercising this discretion, the factors to be taken into account include:
 - the seriousness of the issue(s) raised.
 - the credibility of the concern; and
 - the likelihood of confirming the allegation from attributable sources.
- 4.2.3. If an allegation is made in good faith that is not confirmed through investigation, no action will be taken against the employee raising the concern, and the matter will be considered closed. However, if there is clear evidence that an employee has made an allegation frivolously, maliciously or for personal gain, then disciplinary action may be taken against that employee.
- 4.2.4 All staff will be required to undergo refresher training in relation to Whistleblowing as directed by their manager.
- 4.3 Management Responsibilities
- 4.3.1. All managers have a responsibility to:
- explain the policy and procedure to employees and to create a culture where all employees are comfortable in expressing their concerns.





- encourage employees to come forward and raise concerns on a confidential basis without fear of reprisal:
- take any concerns seriously.
- investigate any concerns/allegations quickly and appropriately.
- escalate concerns and provide feedback in a timely manner.
- ensure that staff are given time to complete the refresher training in relation to Whistleblowing.

5. HOW TO RAISE A CONCERN

5.1 Where appropriate a concern should be first raised with your line manager who will consider taking the matter forward. However, concerns can be raised with one of the Designated Officers (listed below) rather than your line manager in the first instance if preferred.

If you believe that the concern is of a serious enough nature or that management is involved you should approach one of the Designated Officers directly.

5.2 Concerns should be raised in writing, using the form at Appendix 1, and should cover the following:

- the background and history of the concern (giving dates where possible); and
- the reasons for being concerned about the situation.
- the name and contact details of the employee raising the concern.
- assistance in completing the form can be provided from any member of the HR team, if required. Staff should contact the Head of HR/OD (*Tel: 01354 622268, E-mail: santhony@fenland.gov.uk* who will arrange for this assistance to be provided).

5.3 If an employee believes that colleague(s) have similar concerns, they should discuss the matter with them first. It may be easier for the matter to be raised where two or more employees share the same concerns.

5.4 Any employee raising a concern under the Council's Whistleblowing Policy will have the right to be accompanied by a trade union representative or work colleague during meetings or interviews.

5.5 Raising a concern as a member of the public

- If you are not a Council employee, the Council's Complaints Procedure should be used to raise complaints about Council services and activity.
- Members of the public can contact the Council using the Whistleblowing Policy to report any serious concerns or disclosures over wrongdoing (please contact any of the Designated Officers listed at section 6)
- Where this policy refers to a "whistleblower", it refers to both employees and members of the public who make a disclosure.
- Unlike disclosures by employees, PIDA does not offer legal protection for





disclosures made by members of the public. However, the Council will take reasonable and appropriate action to protect the confidentiality of members of the public when they make a disclosure.

6. DESIGNATED OFFICERS

6.1 It is essential that allegations are heard by an officer who is impartial and capable of taking an independent view on the concerns raised. In the first instance, if possible, any concern should be raised with your line manager. However, the Council has agreed for the following to act as Designated Officers for independent consultation if you believe that to be necessary.

For any matter (including all Financial Matters)

Peter Catchpole - Corporate Director & Chief Finance Officer

Tel: 01354 622201

E-mail: <u>petercatchpole@fenland.gov.uk</u>

For non-financial matters:

Amy Brown - Assistant Director

Tel: 01354 622483

E-mail: abrown@fenland.gov.uk

Carol Pilson – Corporate Director and Monitoring Officer

Tel: 01354 622360

E-mail: carolpilson@fenland.gov.uk

Paul Medd - Chief Executive

Tel: 01354 622202

E-mail: paulmedd@fenland.gov.uk

Sam Anthony – Head of Human Resources and Organisational Development

Tel: 01354 622268

E-mail: santhony@fenland.gov.uk

7. INVESTIGATING THE CONCERN

7.1 Once a written concern has been received, the appropriate manager or Designated Officer will respond to all concerns raised under this policy, and will arrange an initial, confidential interview to ascertain the nature of the problem. Employees may be asked to make either a written or verbal statement.





The manager/Designated Officer will produce a brief summary of the meeting, which will be agreed and signed by both persons. The summary will identify that this concern is being raised under the Whistleblowing policy. This should not be construed as either an acceptance or rejection of the concern.

- 7.2 The manager/Designated Officer will then review the situation and decide upon the course of action following appropriate consultation. This decision, with reasons, is to be formally recorded. All managers will have to report this matter to their Director, or a Designated Officer. If the allegation is a financial irregularity the matter must also be reported to the Executive Director (Finance). In the event that a complaint involves the Chief Executive or the Executive Director (Finance), the Designated Officer will report to the Leader of the Council who will authorise further proceedings.
- 7.3 A decision will be made as to whether an investigation is appropriate or not and, if so, what form it should take. If the concern falls within the remit of other Council procedures the matter will normally be referred for consideration under those procedures.
- 7.4 Once a concern has been lodged, the employee will be responded to in writing within ten working days, acknowledging:-
- · that the concern has been received;
- · how the matter will be dealt with, and;
- · whether initial enquiries have been made.

A copy of this correspondence will be sent to the Monitoring Officer.

- 7.5 The employee will be given an indicative timescale of when a final response will be produced. While every effort will be made to keep the employee informed of progress, this will be subject to legal constraints on matters of confidentiality.
- 7.6 The Council will endeavour to minimise any difficulties experienced as a result of raising a concern. Full support and advice will be given at all stages of any and all proceedings.

8. HOW THE MATTER CAN BE TAKEN FURTHER

8.1 If the employee raising the concern is not satisfied with the outcome of the investigation, they will have the right to appeal. Any such appeal must be lodged in writing and sent to the Head of HR & OD, within 10 working days of receipt of the decision, stating clearly their grounds for appeal. This will form the final stage of the Council's whistleblowing process.

The Council does recognise that disclosures can be made to prescribed persons as determined by the Government and other outside bodies.





This list includes:

- Public Concern at Work
- The Health & Safety Executive
- Recognised Trade Unions
- External Auditors
- Local Government Ombudsman
- Police
- · Other relevant professional bodies or regulatory organisations; and
- Other relevant voluntary organisations.

(The contact information for these and other named bodies are detailed in appendix 2 – pages 10 - 14)

8.2 If the employee does decide to take the matter outside the Council, they should not disclose confidential information, and the advice of the Monitoring Officer should be sought before taking this action.

9.0 QUALITY AND CONSISTENCY

9.1 The Human Resources team will monitor the Whistleblowing Policy and Procedure to help ensure fair and consistent application, and the Whistleblowing Policy and Procedure will be reviewed at intervals to ensure that it remains fit for purpose.

Responsible team	Human Resources/Internal Audit		
Date	First approved January 2004		
Status	Approved		
Date of revisions (if applicable)	January 2025		
Date agreed			
Date for revision	January 2027		
Links to other People Policies	Equal Opportunities, Disciplinary (Conduct)		
(located on the intranet)	Policy, Grievance Policy, Dignity at Work		
Committee Approval	Audit and Risk Management Committee		





Appendix 1

Whistleblowing Concern Form

Fenland District Council is committed to openness, honesty and accountability, and wants to be alerted to problems as early as possible. The Council therefore encourages staff and Members who have serious concerns about any aspects of the Council's work, to express those concerns.

This electronic form should be used to lodge any such concerns.

Assistance in completing this form can be provided from any member of the HR team, if required. Please contact the Head of HR (Tel: 01354 622268, E-mail: santhony@fenland.gov.uk who will arrange for this assistance to be provided).

The full Policy is available on the Council's Intranet under People Policies.





Background and history

Please set out, in as much detail as possible, the background and history of your concern, giving names, dates, places and other information where possible.

(Please type here)		
,		

Reason for concern

Please express, in as much detail as you can, the reasons why you are particularly concerned about the situation.

(Please type here)

Name and contact details

The Council encourages people raising concerns to give their full name for the following reasons:

- concerns expressed anonymously are much less powerful.
- the Council can give you direct feedback on the progress and outcome of any investigations.

So, if you can give you your name and contact details in the box below, that would assist in the investigation of your concern.

(Please type here)

Thank you

Thank you for raising your concern, which will be taken seriously. Please forward your completed form confidentially to either your line manager or a Designated Officer.

You will hear from the Designated Officer within ten working days.





Appendix 2

External Contacts

https://www.gov.uk/whistleblowing

Protect

Protect aims to make whistleblowing work for individuals, organisations and society. https://protect-advice.org.uk

Advice line: https://protect-advice.org.uk/contact-protect-advice-line/

Tel: 020 3117 2520 Tel: 020 7404 6609

The Certification Officer

For matters in respect of fraud, and other irregularities, relating to the financial affairs of trade unions and employers' associations.

Certification Office 11th Floor, 14 Westfield Avenue London E20 1HZ Email info@certoffice.org

Tel: 0330 109 3602

Independent Office Police Conduct

For matters in respect of the conduct of a person serving with the police, or of any other person in relation to whose conduct the Independent Police Complaints Commission exercises functions in or under any legislation.

Independent Office for Police Conduct (IOPC)
PO Box 473

Sale M33 0BW

Email: enquiries@policeconduct.gov.uk

Tel: 0300 020 0096

The National Audit Office

For matters in respect of the proper conduct of public businesses, value for money, fraud and corruption in relation to the provision of centrally funded public services

The Comptroller and Auditor General (National Audit Office) 157-197 Buckingham Palace Road London SW1W 9SP

https://www.nao.org.uk/about-us/contact-us

Tel: 020 7798 7999





Fenland District Council the Serious Fraud Office

For matters in respect of serious or complex fraud

2-4 Cockspur Street London SW1Y 5BS

Email: public.enquiries@sfo.gov.uk

Tel: 020 7239 7272

The Environment Agency

For matters in respect of acts or omissions which have an actual or potential effect on the environment or the management or regulation of the environment including those relating to pollution, abstraction of water, flooding, the flow of rivers, fisheries and migratory salmon or trout.

The Environment Agency
National Customer Contact Centre
PO Box 544
Rotherham S60 1BY

Tel: 0370 850 6506

Email: enquiries@environment-agency.gov.uk

Environment Agency incident hotline

Telephone: 0800 80 70 60

The Health and Safety Executive

For matters which may affect the health and safety of any individual at work; matters which may affect health and safety of any members of the public arising out of, or in connection with, the activities of persons at work.

Health and Safety Executive
Redgrave Court
Merton Road
Bootle Merseyside L20 7HS

https://contact.hse.gov.uk/where-in-uk/

Tel: 0300 0031647

Information Commissioner's Office

For matters in respect of compliance with the requirements of legislation relating to data protection and to freedom of information.

https://ico.org.uk/global/contact-us/

Tel: 0303 123 1113





Fenland District Coencilliation and Arbitration Service (Acas)

Acas operates a nationwide network of helplines which deal with queries about employment matters, including the rights and obligations arising out of employment law.

Tel: 0300 123 1100 E-mail: <u>www.acas.org.uk</u>

Local Government & Social Care Ombudsman (LGSCO)

The LGSCO is concerned with council matters including housing, planning, education and social services.

https://www.lgo.org.uk/contact-us

Tel: 0300 061 0614

Disclosure and Barring Service (DBS)

The DBS's aim is to help organisations in the public, private and voluntary sectors by identifying candidates who may be unsuitable to work with children or other vulnerable members of society. Their role is to reduce the risk of abuse by ensuring that those who are unsuitable are not able to work with children and vulnerable adults.

DBS barring 20-22, Wenlock Road London, N1 7GU info@dbschecks.org.uk

Tel: 02045 724 111

General Enquiries: 03000 200 190

Social Services - Cambridgeshire County Council

www.cambridgeshire.gov.uk

Tel: 01223 717111 (Main switchboard)

0345 045 5200 (Cambs Direct)

Adult Social Care

https://www.cambridgeshire.gov.uk/residents/adults/organising-care-and-support

Tel: 0345 045 5202

Children and young people's social care

https://www.cambridgeshire.gov.uk/residents/children-and-families/children-s-social-

Tel: 0345 045 5203





Fenland Diffriet Control Protection

If you think a public authority has broken environmental law

Office for Environmental Protection Wildwood Wildwood Drive Worcester WR5 2QT https://www.theoep.org.uk/

Email: enquiries@theoep.org.uk

Tel: 03300 416 581

The Police

If you have concerns about criminal activity or if you're worried about someone's safety or if you suspect terrorist activity.

https://www.police.uk/

Tel: 101

Report anonymously to Crimestoppers

http://crimestoppers-uk.org/

Tel: 0800 555 111

His Majesty's Revenue and Customs (HMRC)

If you have concerns about tax, like money laundering or tax evasion https://www.gov.uk/contact-hmrc

Action Fraud

You can report fraud or cyber-crime to Action Fraud any time of the day or night using the online fraud reporting tool, get advice about fraud or cyber-crime.

https://www.actionfraud.police.uk/contact-us

Tel: 0300 123 2040.