

Summary of Concluded Irregularities

Appendix A

| Ref | Directorate | Allegation | Outcome |
|-----|-------------|--|--|
| 820 | ELS | The former Business Manager of a school had been using the school purchase card to purchase items for her personal use. | <ul style="list-style-type: none"> • Evidence of fraud was identified and in conjunction with Kent Police the Business Manager was formally interviewed where she admitted various criminal offences. • After considering the facts, her previous good character and an absence of previous convictions the police recommended a conditional caution. • The conditional caution was administered and £4,662.32 was repaid. |
| 853 | FSC | Information was received that indicated a client in receipt of a personal budget had provided false information when submitting his financial assessment. It was suggested that the client owned the property he claimed he was renting. | <ul style="list-style-type: none"> • It was established that the client did own the property. • An overpayment of £6,123 was identified, pursued and recovered in full. • The client is no longer in receipt of a personal budget from the council. As a result of the above, and in accordance with the Crown Prosecution Service guidelines, the case was closed. • Internal Audit is currently undertaking a review of the policy and processes related to the financial assessments of personal budgets and this work will consider what (if any) action can be taken to minimise the risk of fraud. |
| 863 | C&C | Internal Audit received information that indicated the family members of a blue badge holder were inappropriately using their son's blue badge without him being present at the time of use. | <ul style="list-style-type: none"> • The investigation established that some family members were using the badge inappropriately because they misunderstood the Blue Badge scheme. • Having explained the scheme a warning letter was issued. |
| 865 | C&C | Information from Kent Police revealed that a member of staff was abusing his position and making payments, via the BACS system, directly to himself, friends and his family. | <ul style="list-style-type: none"> • Internal Audit instigated a disciplinary investigation and the member of staff was dismissed for gross misconduct in January 2013. • Kent police pursued the criminal investigation and in May 2013 the member of staff was convicted and sentenced to 2 years in prison for an offence of Fraud by Abuse of Position with a value of £257,282. • Kent police are pursuing a confiscation order to recover the council's losses. |

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| | | | <ul style="list-style-type: none"> • Internal Audit has reviewed the key financial controls within the service area and made a number of recommendations to reduce the risk of fraud in the future which have been accepted. • Internal Audit are currently undertaking a further follow up audit in the service area to provide assurance over all aspects of financial control and making recommendations as appropriate. |
| 873 | ELS | Allegations were received that a school had been misled into signing finance agreements for more photocopiers than they required by an intermediary company allegedly acting on behalf of the school and several finance organisations. | <ul style="list-style-type: none"> • The school resolved this issue locally with the supplier and now has the correct number of copiers at a reduced cost. • It was not possible to establish that the attempt to mislead the school was deliberate. As a precautionary measure the matter was reported to the police. This will allow similar incidents to be identified and linked as necessary. |