

## Appendix A Summary of Concluded Irregularities

Ref	Internal or External	Allegation	Outcome
822	Internal	The Head Teacher of a primary school committed the school to numerous leases for photocopiers that were not on site.	<ul style="list-style-type: none"> <li>The Head Teacher retired prior to the leases being identified.</li> <li>The allegations were referred to Kent Police, however, after accepting the case the Police decided that there was little prospect of a successful conviction and concluded their investigation.</li> <li>Legal Services are continuing to support the school in terminating the leases. No further action required by Internal Audit.</li> </ul>
879	Internal	Multiple allegations of financial irregularities concerning staff operating from a remote site.	<ul style="list-style-type: none"> <li>One member of staff resigned prior to the conclusion of the investigation.</li> <li>The other member of staff attended a disciplinary hearing and was downgraded.</li> </ul>
889	Internal	A KCC member of staff improperly issued parking permits to colleagues that were intended for volunteers. This deprived the district council issuing the permits of £1,250 of parking income.	<ul style="list-style-type: none"> <li>A disciplinary hearing was held and the officer was demoted from a KR7 to a KR4 and relocated to another unit.</li> </ul>
892	Internal	A member of staff submitted false mileage claims.	<ul style="list-style-type: none"> <li>Prior to the disciplinary hearing the member of staff resigned.</li> <li>Due to the low level of loss no further action was taken.</li> </ul>
907	External	A Kent school was subject to a cheque interception fraud by an unknown third party resulting in a potential loss of £8,242.94.	<ul style="list-style-type: none"> <li>NatWest contacted Santander and were able to recover the funds on behalf of the school.</li> <li>The case was referred to the Post Office Investigation Division by Internal Audit.</li> </ul>
915	External	A Direct Payment recipient failed to fulfil her client contributions and did not make herself available for review.	<ul style="list-style-type: none"> <li>It was established that the client had been in hospital.</li> <li>The overpaid care is being recovered.</li> <li>No further action required by Internal Audit.</li> </ul>
916	External	Accounts Payable received a spurious invoice for £699 from a company with a Seychelles address that is under Czech jurisdiction.	<ul style="list-style-type: none"> <li>Advice from Action Fraud was to cease communication with this company and refer the concerns to Action Fraud. No further action required.</li> </ul>
917	External	Concerns were raised over the removal of large sums of money	<ul style="list-style-type: none"> <li>Initial enquiry established that no assets were disposed of in</li> </ul>

		from a care client's bank account in order to meet KCC eligibility rules and reduce the client's contribution towards their care.	the six months before the care assessment was undertaken; as a result there was no deprivation of capital.
918	External	KCC received a spoof email requesting bank details be 'updated' to an account not controlled by KCC.	<ul style="list-style-type: none"> <li>The attempted fraud was identified and prevented by the processing team and advice was given on how to detect spoof email addresses.</li> </ul>
919	External	The expiry date of a Blue Badge was tampered with and the badge used without the holder being present.	<ul style="list-style-type: none"> <li>A formal warning letter was issued reminding the holder of their rights and responsibilities when using a Blue Badge.</li> </ul>
920	External	A district council Civil Enforcement Officer seized a colour copy of an expired Blue Badge which was still in issue.	<ul style="list-style-type: none"> <li>A formal warning letter was issued to the user and the original badge was returned to KCC.</li> </ul>
921	Internal	A member of staff stored 75GB of pirated music, films and books on their KCC laptop.	<ul style="list-style-type: none"> <li>Initial enquiries found no evidence that the member of staff had profited from the sale of the pirated media. As a result there was no criminal case to pursue.</li> <li>The member of staff resigned prior to a disciplinary hearing.</li> </ul>
922	External	A client in receipt of a direct payment paid her Personal Assistant twice resulting in an overpayment of £1081.60.	<ul style="list-style-type: none"> <li>The preliminary investigation revealed that this resulted from error.</li> <li>Advice was provided to the client concerning repayment by the personal assistant.</li> </ul>
923	External	A Blue Badge was seized by a district council from the badge holder's daughter as the holder was not present.	<ul style="list-style-type: none"> <li>A formal warning letter was issued reminding the badge holder of their rights and responsibilities when using a Blue Badge.</li> </ul>
924	External	The wife of a social care client continued to make purchases on the client's Kent Card after his death totalling £5,800.	<ul style="list-style-type: none"> <li>Having reviewed the circumstances, in line with the Code for Crown Prosecutors, it was decided that the debt would be recovered from the deceased's estate and no further action would be taken.</li> </ul>
925	External	A social care client transferred Direct Payment funds to a private bank account, improperly employed a second personal assistant, failed to pay their care contributions, failed to secure Employer Liability Insurance and did not settle deductions to HMRC.	<ul style="list-style-type: none"> <li>HMRC established that they were owed £4,844.45 which they will recover.</li> <li>Client contributions will be recovered.</li> <li>The payments transferred to the private bank account have been used to pay the personal assistant.</li> <li>The Direct Payment arrangement has ceased and the client has been moved to a managed payroll service.</li> <li>No further action required.</li> </ul>

926	External	A KSAS application was rejected and believed to be fraudulent after the applicant was found to have lied in their application. An alleged theft of the applicant's purse prompted her KSAS application.	<ul style="list-style-type: none"> <li>• A police enquiry established that the applicant may have exaggerated their circumstances.</li> <li>• A formal warning letter was issued to the applicant.</li> </ul>
927	External	Reuse sector vouchers for a fridge and sofa obtained from a successful KSAS application were subsequently advertised for sale on a popular social networking site.	<ul style="list-style-type: none"> <li>• The holder denied attempting to sell the vouchers however the vouchers were cancelled.</li> </ul>
929	External	An admin officer at a Kent primary school contacted Internal Audit to report five fraudulent bank transactions instigated by an unknown third party	<ul style="list-style-type: none"> <li>• RBS are investigating and therefore Internal Audit do not need to take further action.</li> </ul>
930	External	A Blue Badge issued to a female who had passed away was confiscated by a district council from an elderly gentleman. The expiry date had been altered.	<ul style="list-style-type: none"> <li>• The badge was returned to KCC but no details of the elderly gentleman were recorded so no further action can be taken.</li> </ul>
931	External	A Blue Badge was seized after it was found the expiry date of the badge was altered.	<ul style="list-style-type: none"> <li>• The holder denied tampering with the badge and had previously applied for a renewal. The expired badge was returned to KCC.</li> <li>• A formal warning letter was issued.</li> </ul>
933	External	A Blue Badge was seized by a district council after it was found that the expiry date has been altered.	<ul style="list-style-type: none"> <li>• A formal warning letter was issued and the original badge was returned to KCC.</li> </ul>
937	External	NatWest informed KCC of several fraudulent cheques produced by an unknown third party made payable from various Kent schools. The cheques had a cumulative value of £31,414.24.	<ul style="list-style-type: none"> <li>• NatWest prevented the processing of these cheques and schools have been updated.</li> <li>• Cheques were being issued to a specific company who have provided an alternative address for schools to send cheques to.</li> <li>• Details of the case passed to the Post Office Investigation Division for their consideration.</li> <li>• No further action required by Internal Audit.</li> </ul>
938	External	A district council Civil Enforcement Officer issued a penalty charge notice for the use of a forged Blue Badge and advised KCC he had done so.	<ul style="list-style-type: none"> <li>• A warning letter has been issued and the forged Blue Badge will be recovered.</li> </ul>