

Summary of Concluded Financial Irregularities

Ref	Internal or External	Allegation	Outcome
884	External	It was alleged that an employer submitted potentially false documents to support a grant application.	<ul style="list-style-type: none"> The subsequent investigation identified that some of the documents submitted were false at the time they were submitted. However further supporting documentation was requested and the employer was able to supply genuine documentation to support the payments. Further audit work is planned in 2014/15 to review the business area.
909	External	Internal Audit were alerted (via a safeguarding alert from CQC) about an allegation concerning staff employed in a privately run care home who had been borrowing money from clients' personal allowances to supplement the provider's operating costs.	<ul style="list-style-type: none"> The investigation identified no evidence of fraud or theft however the financial arrangements within care home were inadequate and all of the clients placed in the care home by KCC have been removed and alternative providers have been identified. The care home is now closed.
932	Internal	Internal Audit was advised of an allegation concerning a member of staff who was allegedly failing to deliver his contracted hours.	<ul style="list-style-type: none"> Management undertook a preliminary investigation and identified a small number of potential discrepancies. The member of staff resigned due to ill health prior to the disciplinary hearing.
939	Internal	Internal Audit was advised of the theft of six iPads from a Kent school by a Teaching Assistant.	<ul style="list-style-type: none"> At the time of the notification the school had already notified the police who had arrested and charged the Teaching Assistant (TA). The TA was subsequently convicted of fraud and sentenced (4 months custody suspended for a year and £900 compensation paid to the school). The TA resigned from the school prior to the conclusion of a disciplinary hearing.
940	External	Internal Audit was advised about persistent abuse of a disabled parking bay outside a Blue Badge Holder's home allegedly by a member of their family.	<ul style="list-style-type: none"> The Blue Badge Team issued a warning letter to the Blue Badge holder advising them of their rights and responsibilities. Internal Audit provided the anonymous information to the appropriate district council so their Parking Enforcement Team could monitor the situation.

Appendix A

950	Internal	Internal Audit was alerted by a whistle-blower to an allegation relating to some members of staff undertaking private work using KCC resources.	<ul style="list-style-type: none"> The whistle-blower was unable to provide any further information. No evidence of fraud was identified. Management implemented an action plan to minimise the opportunities for staff to work unsupervised and outside core business hours.
951	Internal	Internal Audit was alerted to allegations related to the supply of unqualified staff by a private care provider.	<ul style="list-style-type: none"> The investigation revealed no evidence of fraud however there were concerns related to service delivery and the supplier was removed from the supplier framework. In addition, improvements have been made to the vetting and contract management processes.
957	External	Internal Audit was advised of a fraudulent application to the Kent Support and Assistance Service.	<ul style="list-style-type: none"> The preliminary enquiries confirmed the applicant had not been in receipt of Job Seekers Allowance for many months, which was contrary to the information provided on his application. The application was refused and the applicant was issued a warning letter.
958	External	A Kent school was alerted by their bank (Natwest) to a fraudulent cheque that had been presented for £4,900 but had not paid.	<ul style="list-style-type: none"> Preliminary enquiries by the bank revealed the school's cheque book had been intercepted in transit between the bank and school. The bank is investigating. A referral has been made to the Post Office Investigation Division.
961	External	Internal Audit was advised of a fraudulent application to the Kent Support and Assistance Service.	<ul style="list-style-type: none"> Preliminary enquiries revealed the applicant had provided false information about her family's circumstances. The application was refused and a warning letter was issued. In addition, HMRC were advised of a potential allegation of benefit fraud.
964	External	Internal Audit was advised of a fraudulent application to the Kent Support and Assistance Service.	<ul style="list-style-type: none"> Preliminary enquiries revealed the applicant had attempted to sell the voucher issued to her for a new carpet. The voucher was cancelled and the applicant was issued with a warning letter.
969	External	Internal Audit was advised that items previously awarded to a Kent Support and Assistance Service applicant had allegedly been sold.	<ul style="list-style-type: none"> Preliminary enquiries revealed the applicant had repeatedly returned allegedly damaged furniture provided via KSAS to the store and had unsuccessfully sought a refund. A warning letter was issued to the applicant.