

By: The Head of Audit & Risk
To: Governance & Audit Committee - 30 June 2008
Subject: INTERNAL AUDIT REPORTING – IRREGULARITIES
Classification: Unrestricted

Summary: This report provides brief details of all irregularity cases completed during the period February, March and April 2008.

FOR INFORMATION

Introduction

1. In line with best practice and as agreed by Members of the Audit Committee at their meeting on the 1 March 2005, this report summarises the outcome of irregularity investigations that have been concluded within the period from February 2008 to April 2008.
2. During the period, five new cases of potential irregularity were reported, for which investigations are continuing. Where significant, details of these irregularities are reported separately to the Chairman of the Governance and Audit Committee during informal meetings, to ensure that he is made aware of possible problems as they arise.
3. Appendix 1 summarises the outcomes of completed investigations within the period.

Recommendation

4. Members are asked to note this report.

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11 June 2008

Summary of Irregularity the Case Concluded in the Period February 2008 to April 2008

Ref	Directorate	Nature of Irregularity	Value	Outcome
759	KASS	Inappropriate use of imprest account and amenity fund	N/A	<ul style="list-style-type: none">▪ An anonymous call was received alleging inappropriate use of an establishment's imprest account and amenity fund. Internal Audit investigated the allegation but found no evidence of inappropriate use. However, the establishment did not maintain good records of income and expenditure and recommendations have been made to improve record keeping. The recommendations have been accepted by management.