

## **AUDIT COMMITTEE**

**26 NOVEMBER 2013**

### **INVESTIGATIONS RELATING TO INTERNAL FINANCIAL IRREGULARITIES**

Report from: Internal Audit

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#### **Summary**

This report is to inform Members of the outcome of recent internal investigations relating to financial irregularities.

#### **1. Budget and Policy Framework**

1.1 Following the Council's decision to establish this committee, it is within the remit of this committee to take decisions regarding accounts and audit issues.

#### **2. Background**

2.1 Part of a sound internal control framework requires an organisation to devote resources to investigating suspected irregularities.

2.2 The Exempt **Annex A** provides summaries of three irregularity investigations and the control issues identified, and provides further details relating to the NFI payroll/benefits matching investigations. A full investigation report is also provided at Exempt **Annex B**.

#### **3. Risk Management, Financial and legal implications**

3.1 There are no risk management, financial and legal implications arising from this report.

#### **4. Recommendations**

4.1 Members to note the outcome of the irregularity investigations and the actions taken.

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**Background papers**

None.