

AUDIT COMMITTEE

25 SEPTEMBER 2014

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 the Audit 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 four irregularity investigations and the control issues identified. The four reported cases include two staff related external investigations.

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, as set out at Annex A.

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Background papers

None.