

### IRREGULARITY INVESTIGATIONS REPORT 2013/14

1. During quarter 1 & 2, four cases of potential irregularity were reported to Internal Audit, only one of these is considered significant and is outlined in paragraph 2. Paragraph 3 outlines a significant irregularity reported in 2012/13 and finalised in Q1 of 2013/14.

#### Significant SFI's

2. **22 Overpayments of Salary £38,930.25:** These overpayments were not fraudulent in nature and the majority can be attributed to a lack of communication between management, HR and Payroll regarding changes in hours, staff leaving; overtime keyed incorrectly; incorrect sick pay; payments to incorrect employee or inputting errors. The overpayments were identified either by payroll staff, the employee concerned or management. Wherever possible these overpayments have been or will be recovered via the payroll system. It is anticipated that the majority of overpayments will be recovered. The percentage of overpayments recovered as at October 2013 was 40%. As there were 12 similar overpayments (£16,010.44) up until the end of September 2012 this represents an increase in the number and value of overpayments in the first half of the year. There appears to be two clear reasons for this; teething problems with the introduction of a new SIMS package in schools and a lack of timely notification from managers on changes such as maternity leave and staff leaving. A recommendation has been made to Payroll to issue a reminder to Managers and staff to provide timely notification to Payroll of changes.

#### SFI 2012-13 (report finalised in 2013/14)

3. **Mobile Phones:** There was proven use of mobile phones for international calls, which under the 'Guide for Harrow Employees' are classified as personal calls, for 3 of the top 12 users for the period Jan- April 2012. One of these users had a high level of International Call expenditure for this period (£760) which was in excess of 70% of the call value. Therefore there is a clear need for this case to be investigated further under Conduct procedures. For the other 2 the value was more limited at 3% of the call value. Further analysis of International call usage information for Jan – July 2012 (i.e. up to the point International calls were barred) confirmed that this one user was the most significant contributor to the International Call charges but that there was significant levels of texts from beat sweeper phones which will require further investigation by the Directorate concerned. Apart from these the usage was generally of low value. All recommendations have been agreed for implementation and a follow-up is currently underway.