

IRREGULARITY INVESTIGATIONS REPORT 2013/14

1. During 2013/14, 6 cases of potential irregularity were reported to Internal Audit.

Significant SFI's

2. **90 Overpayments of Salary totalling £117,203.64:** 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 all of overpayments will be recovered. The percentage of overpayments recovered as at April 2014 was 85%. As there were 67 similar overpayments for the whole of 2012/13. See Table 1 and 2 below.

Table 1: Comparison of the number of salary overpayments over the last 5 years

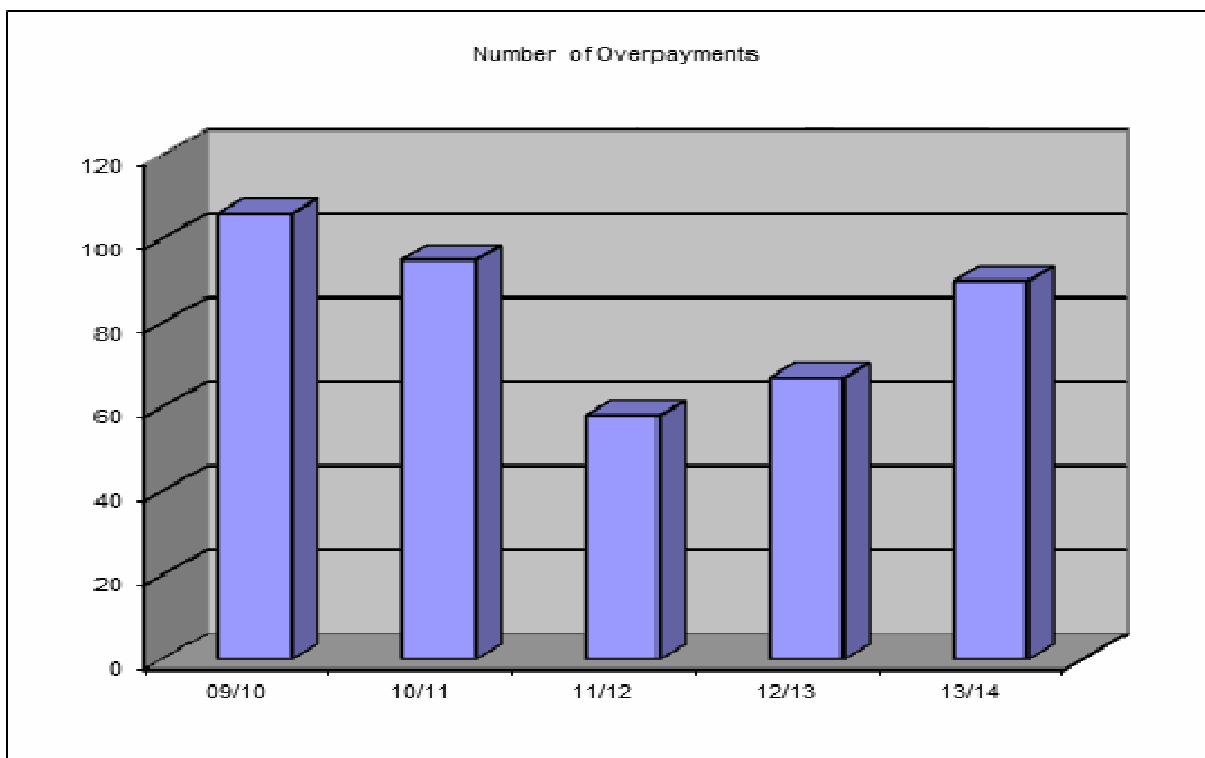
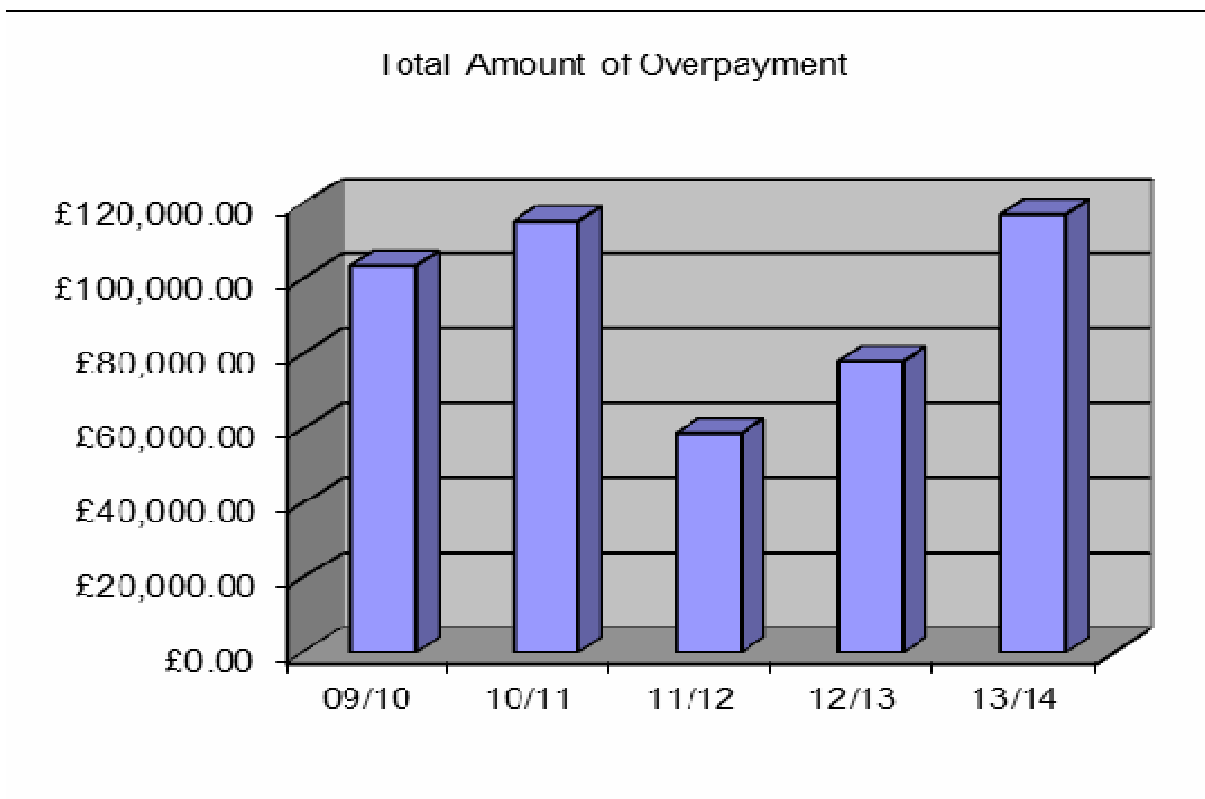


Table 2: Comparison of the total amount of salary overpayments over the last 5 years



- Schools:** Two separate audit investigations were launched after the receipt of whistleblowing allegations. These investigations are ongoing and will be reported in more detail at mid-year.