

IRREGULARITY INVESTIGATIONS REPORT 2014/15

1. During the first 6 months of the year, 4 cases of potential irregularity were reported to Internal Audit; only one of these is considered significant and is outlined in paragraph 2. There are a further 2 significant irregularities from 2013/14 which are outlined in paragraph 3.

Significant SFI's

2. **15 Overpayments of Salary £34,733.46:** 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 2014 was 24%. As there were 24 similar overpayments (£38,930.25) up until the end of September 2013 this represents an decrease in the number and value of overpayments in the first half of the year.
3. **Schools:** Following whistleblowing allegations an audit investigation was undertaken into 2 schools highlighting finance and governance irregularities. Both schools were issued with red assurance reports and action has been concluded against one Headteacher under the disciplinary procedure and is in progress against the other Headteacher.

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Head of Internal Audit
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