

Annex 3

Completed Investigations into suspected financial irregularities

Nature of Investigation	Findings and Conclusions
Financial irregularities at an establishment	Although the investigation by Internal Audit is complete, the case is currently subject to internal disciplinary proceedings.

Preliminary Investigations undertaken in accordance with the Whistleblowing Policy

Nature of Complaint	Findings and Conclusions
Decision made on the basis of insufficient information	Preliminary enquiries concluded that there was sufficient information to justify a full investigation. The Audit Commission has subsequently instigated a full investigation into this issue, which is currently ongoing.
Possible collusion in the award of contracts	Preliminary enquires concluded that there was no evidence of collusion, however there were concerns regarding procedural issues related to the contract award which justified further work. This review is currently ongoing.