

Annex 4

Completed investigations into suspected financial irregularities

Nature of Investigation	Findings and Conclusions
Financial irregularities at an establishment	Although the first investigation by Internal Audit was completed, the case is currently subject to internal disciplinary proceedings. Further separate allegations were received which have meant that a second investigation had to be undertaken. This investigation is still ongoing.

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. Details were passed to the Audit Commission who subsequently undertook a full investigation. This investigation found that there was no wrong doing.
Possible collusion in the award of contracts	Preliminary enquires concluded that there was no evidence of collusion, although there were concerns regarding procedural issues relating to the contract award which justified further work. An audit was therefore undertaken in this area as part of the overall planned work.