



CÙRAM IS SLÀINTE NAN EILEAN SIAR

WESTERN ISLES HEALTH AND SOCIAL CARE PARTNERSHIP

Counter Fraud and Irregularity Protocols

Report by Chief Internal Auditor

PURPOSE OF REPORT

- 1 To update the IJB Audit Committee of the arrangements within the Comhairle for addressing Anti-Fraud, Corruption, Bribery and Irregularity Strategy and Response Arrangements as one of the parent bodies.

COMPETENCE

- 2 The matters arising in the report have no financial, legal or HR implications.

BACKGROUND

- 4 The Comhairle as one of the parent bodies must have appropriate arrangements in place in relation to the approach it will take in relation to complaints of Fraud, Theft, Bribery and Corruption. In addition the Section 95 of the Local Government (Scotland) Act 1973 requires all Local Authorities in Scotland to have adequate systems and controls in place to ensure the “proper administration of their financial affairs.”
- 5 The Comhairle have for many years had a formal plan and response document in relation to complaints regarding allegations of irregularity. This plan is called the Anti-Fraud, Corruption, Bribery and Irregularity Strategy and Response Arrangements and was recently updated and approved by the Comhairle’s Audit and Scrutiny Committee on the 25th June 2019.
- 6 In addition to this document, proactive arrangements occur periodically, such as unannounced visits, spot checks of internet access and flexi-time balances. All allegations that are made are investigated and reported to the Comhairle’s Audit and Scrutiny Committee once any internal and legal processes have been completed. In addition, an annual return is required to be made to Audit Scotland in terms of recording theft or fraud over a certain threshold.

CONCLUSION

- 7 The IJB Audit Committee should obtain assurance that appropriate arrangements exist in the Comhairle in relation to Anti-Fraud and other irregularity matters should they occur.

RECOMMENDATION(S)

- 8 It is recommended that the IJB Audit Committee notes the report.





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Background Papers: Anti-Fraud, Corruption, Bribery and Irregularity Strategy and Response Arrangements. Attached as Appendix 1



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