

# **WEST DUNBARTONSHIRE COUNCIL**

## **Report by Chief Executive**

**Audit and Performance Review Committee: 12 January 2011**

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**Subject: Business Irregularity Procedures and Strategy for the Prevention and Detection of Fraud and Corruption**

### **1. Purpose**

- 1.1** To present to Committee members revised versions of the Business Irregularity Procedures & Strategy for the Prevention and Detection of Fraud and Corruption.

### **2. Background**

- 2.1** KPMG's Interim Management report for the year ended 31 March 2010 recommended that many Council policies which are several years old should be reviewed. The Business Irregularity Procedures were last reviewed in December 2003 when they were part of the Disciplinary Procedures. The Strategy for the Prevention and Detection of Fraud and Corruption was last reviewed in December 2006.

### **3. Main Issues**

- 3.1** The Council's commitment to dealing appropriately with all forms of wrongdoing should be regularly reviewed and communicated widely. The Business Irregularity Procedures & Strategy for the Prevention and Detection of Fraud and Corruption outlines the procedures for dealing with fraud and corruption in whatever form it might take and whether it is perpetrated internally or externally to the Council.

### **4. People Implications**

- 4.1** There are no personnel issues.

### **5. Financial Implications**

- 5.1** There are no financial implications.

### **6. Risk Analysis**

- 6.1** There is a risk that the Council will fail to act effectively in dealing with fraud and corruption.

## **7. Equalities Impact**

- 7.1** No significant issues are identified at this stage regarding potential equality impact of this report.

## **8. Conclusions and Recommendations**

- 8.1** Committee members are asked to approve the revised policies.

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**David McMillan**  
**Chief Executive**  
**Date: 8 December 2010**

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**Appendices:** **A** – Business Irregularity Procedures  
**B** – Strategy for the Prevention and Detection of Fraud and Corruption

**Background Papers:** KPMG's Interim Management report for the year ended 31 March 2010

**Wards Affected:** All Wards