

# **WEST DUNBARTONSHIRE COUNCIL**

## **Report by Chief Executive**

**Audit and Performance Review Committee : 10 August 2011**

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### **Subject: Business Irregularity Procedures**

#### **1. Purpose**

- 1.1** To present to the Committee a revised version of the Business Irregularity Procedures, these are at Appendix A.

#### **2. Background**

- 2.1** The current Business Irregularity Procedures stipulate that all Executive Directors must immediately contact the Chief Executive or the Head of Audit, Performance & Strategic Planning of any known or suspected defalcation requesting an investigation be carried out. It is clear that any preliminary investigations will be carried out by Internal Audit.

#### **3. Main Issues**

- 3.1** The procedures have been revised to ensure that it is entirely clear that all investigation work, including preliminary fact finding, in particular the interrogation of systems and information is conducted by Internal Audit on behalf of the Chief Executive.

#### **4. People Implications**

- 4.1** There are no people implications.

#### **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, Health & Human Rights Impact Assessment**

- 7.1** There are no issues.

## **8. Strategic Assessment**

- 8.1** This report relates to fit for purpose services by improving service delivery models for continuous improvement.

## **9. Conclusions and Recommendations**

- 9.1** The Committee is asked to approve the revised policy.

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**David McMillan**  
**Chief Executive**  
**Date: 21 July 2011**

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**Appendix A:** Business Irregularity Procedures

**Background Papers:** None

**Wards Affected :** All Wards