

## WEST DUNBARTONSHIRE COUNCIL

## Report by Chief Officer - Resources

Audit Committee: 4 December 2024

**Subject: Public Interest Disclosures and other Internal Audit Investigations  
27 January to 31 October 2024**

**1. Purpose**

1.1 The purpose of this report is to advise Committee of the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 27 January and 31 October 2024.

**2. Recommendations**

2.1 It is recommended that Members note the content of this report.

**3. Background**

3.1 A disclosure in the public interest is where a concern is raised by a Council employee about a danger or illegality that has a public interest aspect to it. A confidential reporting facility is managed by Internal Audit as part of the Council's Public Interest Disclosure Policy. Internal Audit maintains a central record of all concerns raised under the Public Interest Disclosure Policy. All such disclosures are investigated by Internal Audit, including liaising with Services and HR as appropriate.

3.2 Members of the public can also contact Internal Audit to raise issues of concern and such matters are investigated as appropriate, although they are not regarded as public interest disclosures in terms of legislation.

**4. Main Issues**

Public Interest Disclosure Cases

4.1 There were 9 outstanding cases from the previous report to Audit Committee on 21 February which require an update to this meeting.

<b>Ref/ Date</b>	<b>Service Area</b>	<b>Detail</b>	<b>Status</b>
21/0323 41/1223 12.12.23	Housing and Employability	Allegation that employee was off sick but running own business.	Closed – incorporated into 2024/25 Internal Audit Plan.
03/0523 16/0723 13.7.23	Housing and Employability	Allegation of misappropriation of council materials.	Closed - Incorporated into 2024/25 Internal Audit plan.

<b>Ref/ Date</b>	<b>Service Area</b>	<b>Detail</b>	<b>Status</b>
17/0723 20/0723  3.8.23	Citizen, Culture and Communications	Allegation of inappropriate behaviour.	Closed. HR investigation concluded and outcome reached.
18/0723  27.7.23	Housing and Employability	Misuse of Council vehicle.	Closed – Incorporated into 2024/25 Internal Audit Plan.
43/1223  25.12.23	Education	Allegation that standard procedures are not being followed.	Closed – unfounded.
44/0124  19.01.24	Housing and Employability	Alleged theft of Council materials.	Closed – Incorporated into 2024/25 Internal Audit Plan.

**4.2** There were 18 new disclosures received during the period 27 January to 31 October 2024 as follows:

<b>Ref/ Date</b>	<b>Service Area</b>	<b>Detail</b>	<b>Status</b>
46/0224 49/0224 50/0224  19.3.24	Housing and Employability	Use of council materials in property was not value for money.	Closed – previously investigated and unfounded.
47/0224  9.2.24	Regulatory and Regeneration	Allegation of aggressive behaviour.	Referred to Service. Closed – limited information provided in referral and no formal complaint received.
01/0424 14/0924 21/1024 23/1024  25.10.24	Roads & Neighbourhood	Drug misuse by employees whilst on duty.	Referred to Service – ongoing.
03/0424  22.4.24	Citizen, Culture and Facilities	Inappropriate authorisation of overtime.	Referred to Service – closed - unfounded.
04/0424  24.4.24	Housing & Employability	Misuse of council materials.	Referred to Service. Closed – unfounded.

<b>Ref/ Date</b>	<b>Service Area</b>	<b>Detail</b>	<b>Status</b>
08/0624 18.6.24	Citizen, Culture and Facilities	Misappropriation of funds.	Closed – unfounded.
10/0624 24.6.24	HSCP	Allegation of unfair practices.	Closed – unfounded.
13/0824 20.8.24	Roads & Neighbourhood	Inappropriate use of council resources.	Concluded - allegation substantiated and recommendations made to service for action.
15/0924 14.8.24	Citizen, Culture and Facilities	Allegation that employee is working elsewhere whilst being off sick.	Referred to Service – ongoing
16/0924 17.9.24	HSCP	Potentially fraudulent corporate purchase card expenditure.	Closed – no fraud identified however recommendations made to strengthen current process.
19/1024 23.10.24	Housing & Employability	Potential breach of code of conduct/social media policy.	Referred to Service – ongoing
20/1024 25.10.24	Road & Neighbourhood	Allegation of bullying	Referred to Service – ongoing
22/1024 25.10.24	Housing & Employability	Allegation of fraudulent overtime and allowance claims	Closed – Links to 03/0523 and will be incorporated into 2024/25 Internal Audit Plan.

**4.3** Activity relating to public interest disclosure for recent reporting periods is as follows:

<b>Period</b>	<b>No. of Cases</b>
1 <sup>st</sup> January 2017 to 30 <sup>th</sup> June 2017	1
1 <sup>st</sup> July 2017 to 31 <sup>st</sup> December 2017	7
1 <sup>st</sup> January 2018 to 30 <sup>th</sup> June 2018	2
1 <sup>st</sup> July 2018 to 31 <sup>st</sup> December 2018	3
1 <sup>st</sup> January 2019 to 30 <sup>th</sup> June 2019	5
1 <sup>st</sup> July 2019 to 30 <sup>th</sup> June 2020	8
1 <sup>st</sup> July 2020 to 31 <sup>st</sup> December 2020	4
1 <sup>st</sup> January 2021 to 18 <sup>th</sup> August 2021	15
19 <sup>th</sup> August 2021 to 31 <sup>st</sup> January 2022	7
1 <sup>st</sup> February 2022 to 15 <sup>th</sup> July 2022	7

16 <sup>th</sup> July 2022 to 18 <sup>th</sup> January 2023	5
19 <sup>th</sup> January to 18 <sup>th</sup> July 2023	19
19 <sup>th</sup> July 2023 to 24 <sup>th</sup> January 2024	10
27 <sup>th</sup> January to 31 October 2024	18

Other investigations (non public interest disclosure cases)

- 4.4 There were 5 other referrals investigated by Internal Audit during the period 27 January to 31 October 2024:

Ref/ Date	Service Area	Detail	Status
09/0623 11/0623 13.6.23	Roads and Neighbourhood	Allegation of victimisation.	Closed – dealt with under complaints handling procedures.
33/1023 9.10.23	Housing and Employability	Allegation that employees are sitting in vans reading newspapers for excessive periods of time.	Ongoing - Referred to Service.
38/1123 3.11.23	Housing and Employability	Theft of Council Resources	Closed - will be incorporated into 2024/25 Internal Audit Plan.
42/1223 19.11.23	Roads and Neighbourhood	Allegation that staff are receiving additional payments which are not in line with policy.	Complete. No fraud identified.

- 4.5 There were 11 new referrals received during the period 27 January to 31 October 2024 as follows:

Ref/ Date	Service Area	Detail	Status
48/0224 24.2.24	Housing and Employability	Allegation that employee was working elsewhere whilst being off sick.	Referred to Service. Closed – employment terminated.
51/0324 25.3.24	Roads & Neighbourhood	Allegation of misuse of drugs and alcohol whilst on duty.	Referred to Service – ongoing.

<b>Ref/ Date</b>	<b>Service Area</b>	<b>Detail</b>	<b>Status</b>
52/0324 27.3.24	Education	Allegation of bullying.	Referred to Service. Dealt with as a complaint.
05/0424 06/0524 3.5.24	Roads & Neighbourhood	Misuse of council vehicle and materials.	Closed – unfounded.
07/0524 10.5.24	HSCP	Fraudulent overtime claims.	Investigation ongoing.
09/0624 31.5.24	Regulatory & Regeneration	Allegation of unfair treatment.	Closed – unfounded.
11/0824 2.8.24	Housing & Employability	Misuse of council vehicle.	Closed – unfounded.
12/0824 15.8.24	HSCP	Sale of council stock for personal gain.	Closed – unfounded. Recommendations made to management to improve control environment.
17/0924 24.9.24	Housing & Employability	Allegation that vehicles are parked outside property for long periods of time on several occasions.	Referred to Service – unfounded.
18/0924 27.9.24	Resources	Allegation that some organisations are not being invoiced correctly or at all.	Ongoing investigation.

**4.6** Activity relating to other investigation referrals for recent reporting periods is as follows:

<b>Period</b>	<b>No. of Cases</b>
1 <sup>st</sup> January 2017 to 30 <sup>th</sup> June 2017	3
1 <sup>st</sup> July 2017 to 31 <sup>st</sup> December 2017	5
1 <sup>st</sup> January 2018 to 30 <sup>th</sup> June 2018	5
1 <sup>st</sup> July 2018 to 31 <sup>st</sup> December 2018	4
1 <sup>st</sup> January 2019 to 30 <sup>th</sup> June 2019	14
1 <sup>st</sup> July 2019 to 30 <sup>th</sup> June 2020	8
1 <sup>st</sup> July 2020 to 31 <sup>st</sup> December 2020	2
1 <sup>st</sup> January 2021 to 18 <sup>th</sup> August 2021	1
19 <sup>th</sup> August 2021 to 31 <sup>st</sup> January 2022	2
1 <sup>st</sup> February 2022 to 15 <sup>th</sup> July 2022	2
16 <sup>th</sup> July 2022 to 18 <sup>th</sup> January 2023	5

19 <sup>th</sup> January to 18 <sup>th</sup> July 2023	0
19 <sup>th</sup> July 2023 to 24 <sup>th</sup> January 2024	10
27 <sup>th</sup> January to 31 October 2024	11

4.7 A follow up process is in place to ensure recommendations made have been implemented. Outcomes are used to inform internal audit planning for future years.

**5. People Implications**

5.1 There are no personnel implications with this report.

**6. Financial and Procurement Implications**

6.1 There are neither financial nor procurement implications with this report.

**7. Risk Analysis**

7.1 There are risks to the Council in financial, legal, operational and reputational terms of not providing a service to enable a disclosure in the public interest and to ensure that all public interest disclosure and other concerns raised with Internal Audit are properly investigated.

**8. Equalities Impact Assessment (EIA)**

8.1 There is no requirement to undertake an equality impact screening.

**9. Consultation**

9.1 This report has been subject to consultation with appropriate Chief Officers.

**10. Strategic Assessment**

10.1 The Public Interest Disclosure Policy and Business Irregularity Procedures contribute to the Council's strategic priorities by ensuring that early warnings of malpractice may mitigate the extent of financial losses to the Council, contribute to better asset management by utilising employees to manage risks to the organisation's reputation and support fit for purpose services through the continuation and promotion of robust employment practice.

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**Laurence Slavin**  
**Chief Officer - Resources**  
**Date: 5 November 2024**

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**Person to Contact:** Andi Priestman, Shared Service Manager – Audit & Fraud  
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**Appendix:** None

**Background Papers:** Public Interest Disclosure Policy; Business Irregularity Procedures

**Wards Affected:** All

