

 Finance & Audit Scrutiny Committee - 10 July 2012		Agenda Item No. <div style="text-align: right; font-size: 2em;">8</div>
Title	Newbold Comyn Leisure Centre Cashier Fraud Investigation	
For further information about this report please contact	Richard Barr Tel: (01926) 456815 E Mail: richard.barr@warwickdc.gov.uk	
Service Area	Finance	
Wards of the District directly affected	Not applicable	
Is the report private and confidential and not for publication by virtue of a paragraph of schedule 12A of the Local Government Act 1972, following the Local Government (Access to Information) (Variation) Order 2006?	No	
Date and meeting when issue was last considered and relevant minute number	Not applicable	
Background Papers	Internal Audit Report	

Contrary to the policy framework?	No
Contrary to the budgetary framework?	No
Key Decision?	No
Included within the Forward Plan? (If yes include reference number)	No

Officer/Councillor Approval		
With regard to officer approval all reports <i>must</i> be approved by the report author's relevant director, Finance, Legal Services and the relevant Portfolio Holder(s).		
Officer Approval	Date	Name
Relevant Director	27 June 2012	Andrew Jones
Chief Executive		
CMT		
Section 151 Officer	27 June 2012	Mike Snow
Legal		
Finance	27 June 2012	As S151 Officer
Portfolio Holder	28 June 2012	Councillor Mobbs
Consultation Undertaken		
Not applicable.		
Final Decision?		Yes
Suggested next steps (if not final decision please set out below)		

1 **SUMMARY**

- 1.1 Report advises Members on a recent case of fraud within a leisure centre that was investigated recently.

2 **RECOMMENDATIONS**

- 2.1 That the report be noted and its contents be accepted.

3 **REASON FOR THE RECOMMENDATIONS**

- 3.1 Members have responsibility for corporate governance, of which internal audit forms a key part.

4 **ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 This report is not concerned with recommending a particular option in preference to others so this section is not applicable.

5 **BUDGETARY FRAMEWORK**

- 5.1 The investigation and subsequent report is concerned primarily with the controls that should be in place. Whilst there has been a loss to the council it is undoubtedly small and can be sustained within existing budgets.

6 **POLICY FRAMEWORK**

- 6.1 Certain practices will be changed in the light of the issues raised within the accompanying Internal Audit report.

7 **BACKGROUND**

- 7.1 An investigation was undertaken recently by Internal Audit into a fraud by a cashier at a leisure centre.
- 7.2 The accompanying appendix provides a report of the case including details of how the fraud was identified and then investigated together with recommendations to minimise the scope for further fraudulent activity of this nature.
- 7.3 An action plan has been produced for management and this will be reported, in the normal way, to the next Committee meeting that receives the quarterly Internal Audit Progress Report.