

CAIRNGORMS NATIONAL PARK AUTHORITY

Title: FRAUD POLICY AND RESPONSE PROCEDURE

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Purpose

To present a draft Fraud Policy and Response Procedure for the Committee's consideration.

Recommendations

The Committee is asked to:

1. review the draft fraud policy and response procedure submitted with this report;
2. subject to any amendments agreed, that the Committee approve the adoption of the policy and response procedure for the Authority.

Executive Summary

The Committee has previously noted the need for the authority to develop and implement a policy for fraud and procedure for investigating reports of fraud and irregularities. A draft fraud policy and response procedure for the Authority has been drawn up and is presented here for the Committee's consideration.

FRAUD POLICY AND RESPONSE PROCEDURE

Background

1. At its meeting of 13 August, the Committee noted the need for the authority to develop and implement a policy for fraud and procedure for investigating reports of fraud and irregularities. This point is also highlighted (in section 4, para. 5) of the External Auditor's report on the audit for the period ending 31 March 2004 considered elsewhere on this agenda.

Draft Fraud Policy and Response Procedure

2. A draft fraud policy and response procedure for the Authority has been drawn up by the Head of Corporate Services, on the basis of a procedure adopted in one of his previous organisations following approval by its internal and external auditors. The draft document is appended to this item for the Committee's consideration.

Recommendations

3. **That the Committee review the draft fraud policy and response procedure submitted with this report.**
4. **Subject to any amendments agreed at 3, that the Committee approve the adoption of the policy and response procedure for the Authority.**

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