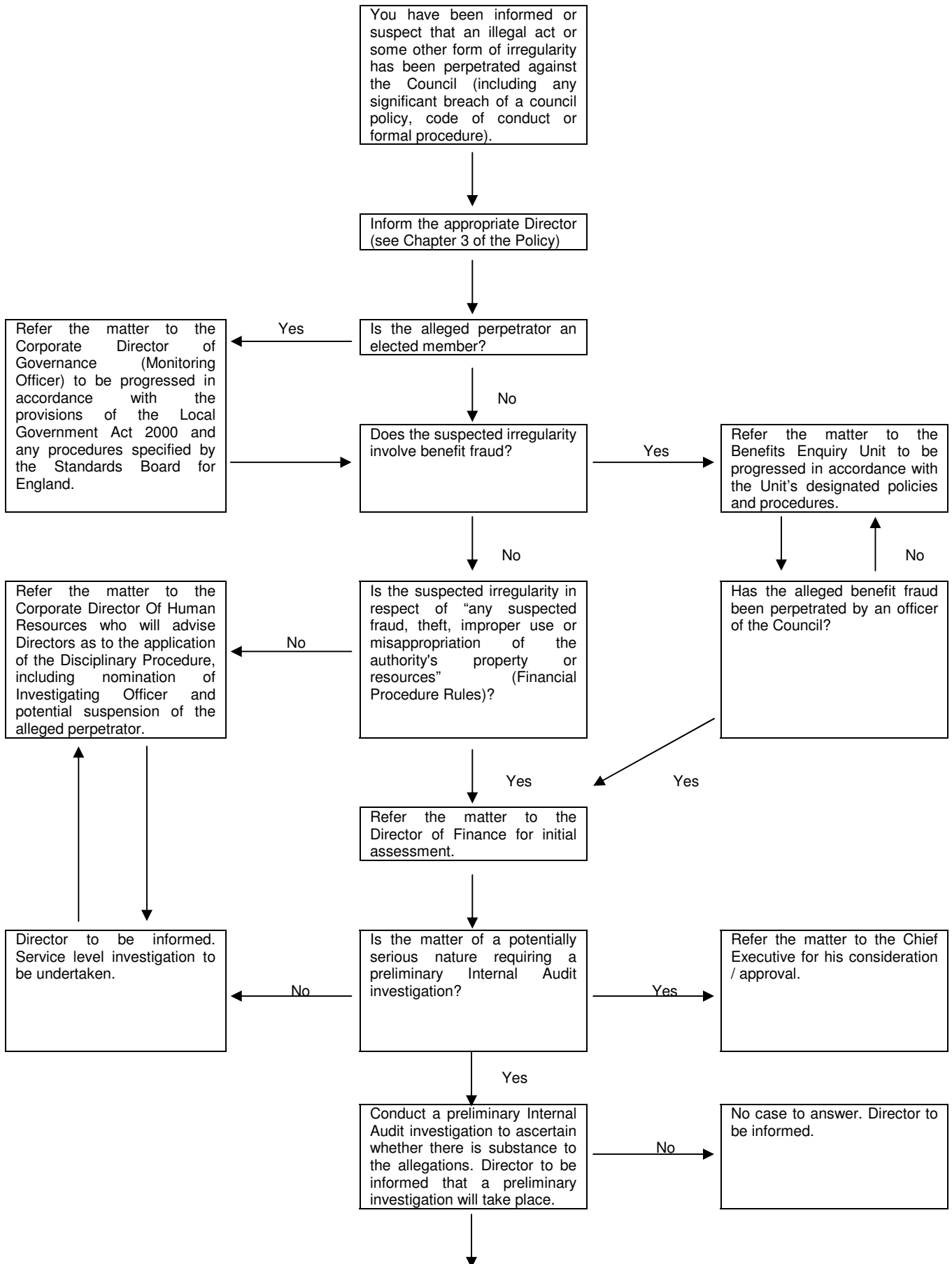
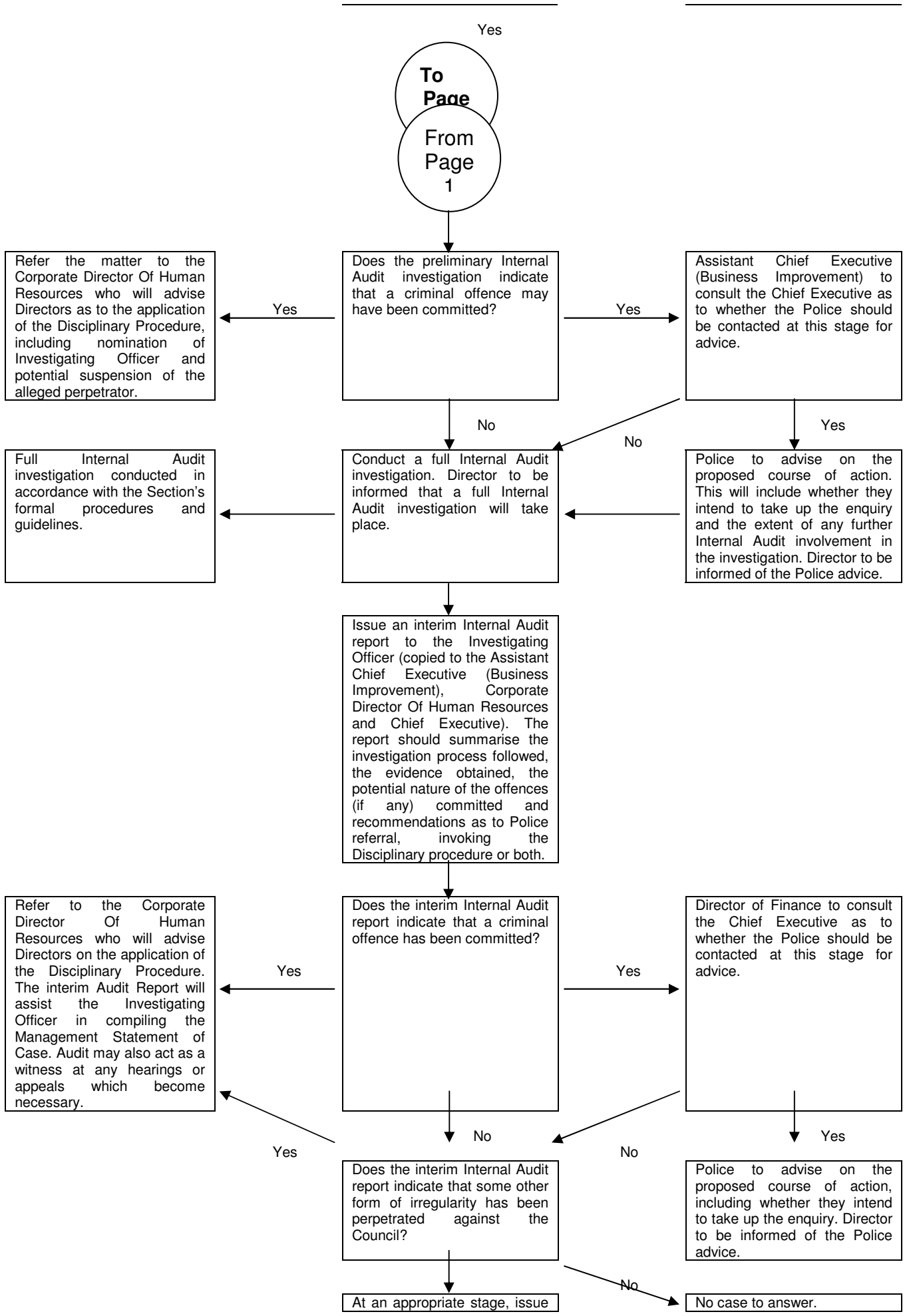


APPENDIX 2 - CHORLEY BC INTERNAL INVESTIGATIONS PROCEDURE





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Refer the matter to the Corporate Director Of Human Resources who will advise Directors as to the application of the Disciplinary Procedure, including nomination of Investigating Officer and potential suspension of the alleged perpetrator.

Does the preliminary Internal Audit investigation indicate that a criminal offence may have been committed?

Assistant Chief Executive (Business Improvement) to consult the Chief Executive as to whether the Police should be contacted at this stage for advice.

Full Internal Audit investigation conducted in accordance with the Section's formal procedures and guidelines.

Conduct a full Internal Audit investigation. Director to be informed that a full Internal Audit investigation will take place.

Police to advise on the proposed course of action. This will include whether they intend to take up the enquiry and the extent of any further Internal Audit involvement in the investigation. Director to be informed of the Police advice.

Issue an interim Internal Audit report to the Investigating Officer (copied to the Assistant Chief Executive (Business Improvement), Corporate Director Of Human Resources and Chief Executive). The report should summarise the investigation process followed, the evidence obtained, the potential nature of the offences (if any) committed and recommendations as to Police referral, invoking the Disciplinary procedure or both.

Refer to the Corporate Director Of Human Resources who will advise Directors on the application of the Disciplinary Procedure. The interim Audit Report will assist the Investigating Officer in compiling the Management Statement of Case. Audit may also act as a witness at any hearings or appeals which become necessary.

Does the interim Internal Audit report indicate that a criminal offence has been committed?

Director of Finance to consult the Chief Executive as to whether the Police should be contacted at this stage for advice.

Does the interim Internal Audit report indicate that some other form of irregularity has been perpetrated against the Council?

Does the interim Internal Audit report indicate that some other form of irregularity has been perpetrated against the Council?

Police to advise on the proposed course of action, including whether they intend to take up the enquiry. Director to be informed of the Police advice.

At an appropriate stage, issue

No case to answer.

a final Internal Audit report to the Director detailing any control weaknesses emerging from the investigation, together with recommendations for corrective action.

