

## **Appendix 4 - Corporate Investigation Case Study's 2017/18**

### **Case Study 1**

Following a report from the Principle Exhibition Manager at Tower Bridge, an investigation commenced into the circumstances surrounding an alleged theft of income from the tills by a City of London employee. Working with colleagues at Tower Bridge, CCTV was reviewed for two sites – Tower bridge gift shop and the Monument, that identified that the employee was under ringing the tills, by cancelling items purchased by customers and stealing the money.

Witness statements were obtained, and evidence secured and following authorisation to report the matter to the Police, the team worked with the CID team at the City Police to commence a criminal investigation. The employee was interviewed under caution and admitted stealing the money from Tower Bridge gift shop; he was offered and accepted a formal Police caution and agreed to return the monies it was proven from CCTV evidence that he stole. The employee resigned prior to the conclusion of the disciplinary investigation. Recommendations were made to consider opportunities for Tower Bridge and Monument operations to move further towards a cashless environment.

### **Case Study 2**

Following a referral from Barbican finance, the team undertook an investigation, alongside Barbican HR and the Bars Operations Manager to investigate an employee who was suspected of under ringing sales and stealing money from the Barbican. Investigations identified that the employee was primarily using a till with a broken till catch, whilst analysis of income for this employee identified a significantly lower volume of cash transactions to card transactions that other employees, along with a high volume of cancelled orders – a common identifier for under ringing tills.

A disciplinary interview was undertaken with the employee, that proceeded to a planned disciplinary hearing, however the employee resigned just prior to the hearing. A total of 11 recommendations have been identified and discussed with the Bars Operations Manager, with an Audit Investigation report to be issued making recommendations to mitigate control weaknesses.

### **Case Study 3**

An investigation was undertaken at the City of London Boys School, following a referral received via the City's whistleblowing channels. The allegation centred around the nature of the employment of a consultant in a senior position at the school. Our review found that the whilst the consultant was in post, he used his position to convince the school to hire his company to undertake a senior officer recruitment campaign, thereby creating a conflict of interest. Our review likewise supported HR's identification of a number of concerns in the recruitment process the consultants company had undertaken, and HR's response to the concerns. Furthermore, during our investigation it was established that the school had appointed an employee who made fraudulent

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representations about the death of a close relative to secure compassionate leave, allowing the employee to work for their previous employer that they hadn't resigned from. The employee was dismissed.

Three recommendations were made to tighten the controls surrounding the use of consultants at the school and the reporting of concerns to Internal Audit, all recommendations have since been agreed and implemented.