
Audit and Governance Committee

15 March 2023

Report of the Head of Internal Audit

Internal audit & counter fraud work programmes 2023/24

Summary

- 1 This report seeks the committee's approval for the indicative programme of internal audit work to be undertaken in 2023/24. It also includes the proposed programme of counter fraud work, for information.

Background

- 2 The council's internal audit service has to comply with the Public Sector Internal Audit Standards ('the standards'), and the council's own internal audit charter. The standards and charter require that the Head of Internal Audit gives an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out. An indicative risk-based audit work programme is drawn up at the start of each year, setting out proposed priorities for audit work over the coming twelve months. The work programme is revisited and updated throughout the year, to ensure it remains aligned with current risks and priorities.
- 3 The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. This report seeks approval for the indicative programme of internal audit work for 2023/24.
- 4 In addition to internal audit, Veritau also provides the council with specialist counter fraud services. While formal approval of the counter fraud programme is not required, the proposed

areas of work are set out in this report for the committee's information.

2023/24 Internal Audit Work Programme

- 5 The internal audit programme in annex 1 outlines priorities for work in 2023/24. It includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme is also informed by discussions with senior officers and members, risk management arrangements, and by plans for development and change within the council. The internal audit work programme is a flexible working document and adjustments will be made throughout the year to reflect changes in risks and priorities, and to address any issues that arise.
- 6 Total planned internal audit days for 2023/24 are 1,023. This is unchanged from 2022/23 and is considered sufficient for the Head of Internal Audit to deliver their annual opinion.

2023/24 Counter Fraud Work Programme

- 7 Proposed areas of counter fraud work for 2023/24 are set out in annex 2. No estimate of time is made for each area as this will depend on levels of suspected fraud reported to the team. Reactive investigations (determined by allegations of fraud received) account for the largest proportion of work. Priorities for work in the remaining areas will be determined in accordance with the council's Counter Fraud Strategy and Counter Fraud Risk Assessment (last reported to the committee in January 2023).
- 8 Total planned days for 2023/24 are 983 – the same as for 2022/23.

Consultation

- 9 In preparing the audit and counter fraud work programmes, consultation takes place with the Audit and Governance Committee and key officers across the council.

Options

- 10 Not relevant for the purpose of the report.

Analysis

- 11 Not relevant for the purpose of the report.

Council Plan

- 12 The work of internal audit and counter fraud supports overall aims and priorities by promoting probity, integrity and accountability and by helping to make the council a more effective organisation.

Implications

- 13 There are no implications to this report in relation to:

- **Finance**
- **Human Resources (HR)**
- **Equalities**
- **Legal**
- **Crime and Disorder**
- **Information Technology (IT)**
- **Property**

Risk Management Assessment

- 14 The council's internal audit service will not meet the requirements of the Public Sector Internal Audit Standards if the internal audit work programme is not approved by the committee.

Recommendation

- 15 Members are asked to
- approve the 2023/24 internal audit work programme and note the proposed counter fraud work programme.

Reason

In accordance with the committee's responsibility for overseeing the work of internal audit and the counter fraud service.

Contact Details

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**Report
Approved**



Date 06/03/2023

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers

Annexes

Annex 1 – 2023/24 Internal Audit Work Programme
Annex 2 – 2023/24 Counter Fraud Work Programme