

Audit and Governance Committee

15 March 2023

Report of the Head of Internal Audit

Audit & Counter Fraud Progress Report

Summary

- 1 This report provides an update on the delivery of the internal audit work programme for 2022/23 and on counter fraud activity undertaken so far in the year.

Background

- 2 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards (PSIAS). In accordance with the standards, periodic reports on internal audit work are presented to this committee.

Internal Audit

- 3 The 2022/23 internal audit work programme was approved by this committee at its meeting on 6 April 2022.
- 4 Annex 1 to this report provides an update on progress made against the 2022/23 internal audit work programme. This includes a summary of current work in progress and revised internal audit priorities for the year.

Counter Fraud

- 5 The counter fraud progress report is contained in annex 2. A range of work is detailed including activity to promote awareness of fraud, work with external agencies, and information on the level of fraud reported to date.

Consultation

- 6 Not relevant for the purpose of the report.

Options

- 7 Not relevant for the purpose of the report.

Analysis

- 8 Not relevant for the purpose of the report.

Council Plan

- 9 The work of internal audit and counter fraud helps to support overall aims and priorities by promoting probity, integrity and accountability and by helping to make the Council a more effective organisation.

Implications

- 10 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

- 11 The council will be non-compliant with the PSIAS if the results of audit work are not reported to the committee and could therefore be exposed to increased levels of scrutiny and challenge.

Recommendation

- 12 Members are asked to:

- (a) note the progress made in delivering the 2022/23 internal audit work programme, and current counter fraud activity.

Reason

To enable members to consider the implications of audit and fraud findings.

Contact Details

Author:

Max Thomas
Head of Internal Audit
Veritau Limited
Telephone: 01904
552940

Chief Officer Responsible for the report:

Bryn Roberts
Director of Governance
Telephone: 01904 555521

**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

- 2022/23 Internal Audit Work Programme and Counter Fraud Plan

Annexes

Annex 1 – Internal Audit progress report
Annex 2 – Counter Fraud progress report

Exempt annex 3 – Physical information security (West Offices and Hazel Court) internal audit report

Exempt annex 4 – Physical information security (satellite sites) internal audit report

Available on the council's website

The following internal audit reports referred to in annex 1 are published on the council's website:

- Payroll (schools)
- Absence management (schools)
- ICT asset management
- Complaints, concerns, comments and compliments
- Commercial waste (follow-up)
- 100-hour short breaks