

**Audit and Governance Committee**

12 September 2023

Report of the Head of Internal Audit

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**Audit & Counter Fraud Progress Report**

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**Summary**

- 1 This report provides an update on the delivery of the internal audit work programme for 2023/24 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 2023/24 internal audit work programme was approved by this committee at its meeting on 15 March 2023.
- 4 Annex 1 to this report provides an update on progress made against the 2023/24 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. It reports on progress against the counter fraud work programme. 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 2023/24 internal audit work programme, and current counter fraud activity.

Reason

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

**Contact Details**

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**Report  
Approved**



**Date** 01/09/2023

**Specialist Implications Officers**

Not applicable

**Wards Affected:** Not applicable

**All**



**For further information please contact the author of the report**

**Background Papers**

- 2023/24 Internal Audit Work Programme and Counter Fraud Plan

**Annexes**

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

Exempt annex 3 – Jewson managed stores contract internal audit report