

Audit and Governance Committee

21 January 2022

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 2021/22 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 2021/22 internal audit plan was approved by this committee at its meeting on 14 April 2021.
- 4 As noted in previous reports to this committee the Covid-19 pandemic meant there was 2020/21 audit work outstanding at the start of this year and therefore much of the time in the first part of the year was spent finalising that work.
- 5 Work has been completed and is ongoing on a number of 2021/22 audits. Annex 1 provides details of the completed and ongoing internal audit work as well as plans for audit work to be completed in the remainder of 2021/22.

Counter Fraud

- 6 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

- 7 Not relevant for the purpose of the report.

Options

- 8 Not relevant for the purpose of the report.

Analysis

- 9 Not relevant for the purpose of the report.

Council Plan

- 10 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

- 11 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

- 12 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

13 Members are asked to:

- (a) note the progress made in delivering the 2021/22 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:

Janie Berry
Director of Governance
Telephone: 01904 555385

Report
Approved



Date 12/01/2022

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All



For further information please contact the author of the report

Background Papers

- 2021/22 Internal Audit and Counter Fraud Plan

Annexes

Annex 1 – Internal Audit progress report – January 2022

Annex 2 – Counter Fraud progress report – January 2022

Annex 3 – Commercial Waste Services - Final Audit Report