

Audit & Counter Fraud Monitoring Report

Summary

- 1 This report provides an update on progress made in delivering the internal audit workplan for 2015/16 and on current counter fraud activity.

Background

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

Internal Audit

- 3 To date, internal audit has completed 70% of the 2015/16 audit plan based on reports issued. The figures do not reflect audits in progress or recently completed¹. It is anticipated that the 93% target for the year will be exceeded by the end of April 2016 (the cut off point for 2015/16 audits).
- 4 Details of the audits completed and reports issued since the last report to this committee in December 2015 are given in annex 1.
- 5 Copies of the audit reports listed in annex 1 are published with the online agenda papers on the council's website [paper copies are available by contacting

¹ The figure including work in progress and work completed but not yet reported is 97%.

democratic.services@york.gov.uk or telephone 01904 552030]

- 6 A number of variations to the audit plan have been approved by the Director of CBSS since the last report to this committee in December 2015. Details are included in annex 2.

Counter Fraud

- 7 Counter fraud work has been undertaken in accordance with the approved plan. Annex 3 provides a summary of the work undertaken.

Breaches of Financial Regulations

- 8 Two breaches of the council's financial regulations have been identified during the course of recent audit work. Details of these breaches are summarised in annex 4.

Consultation

- 9 Not relevant for the purpose of the report.

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 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

- 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 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

15 Members are asked to:

- (a) Note the progress made in delivering the 2015/16 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 4/4/2016

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers

- 2015/16 Internal Audit and Counter Fraud Plan
- The final internal audit reports referred to in annex 1 are available as background papers on the council's website with the online agenda papers for this meeting [paper copies are available by contacting democratic.services@york.gov.uk or telephone 01904 552030]

Annexes

Annex 1 – 2015/16 Audits Completed and Reports Issued

Annex 2 – Variations to the 2015/16 Audit Plan

Annex 3 – Counter Fraud Activity

Annex 4 – Breaches of Financial Regulations