

Audit & Counter Fraud Monitoring Report

Summary

- 1 This report provides an update on progress made in delivering the internal audit workplan for 2013/14 and on current counter fraud activity.

Background

- 2 The work of internal audit is governed by the Accounts and Audit (England) Regulations 2011 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 delivered 78% of the 2013/14 audit plan based on reports issued. This is slightly ahead of the position at this point last year (75%). It is anticipated that the 93% target for the year will be exceeded by the end of April 2014 (the cut off point for 2013/14 audits).
- 4 Details of the audits completed and reports issued since the last report to this committee in November 2013 are given in annex 1.
- 5 A number of variations to the audit plan have been approved by the Director of CBSS since November. Details are included in annex 2.

Counter Fraud

- 6 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

- 7 A number of 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. None of the breaches represent significant issues.

Consultation

- 8 Not relevant for the purpose of the report.

Options

- 9 Not relevant for the purpose of the report.

Analysis

- 10 Not relevant for the purpose of the report.

Council Plan

- 11 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

- 12 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

- 13 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

- 14 Members are asked to:

- (a) Note the progress made in delivering the 2013/14 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 3/4/14

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers

- 2013/14 Internal Audit, Counter Fraud, and Information Governance Plan

Annexes

Annex 1 – 2013/14 Audits Completed and Reports Issued

Annex 2 – Variations to the Audit Plan

Annex 3 – Counter Fraud Activity

Annex 4 – Breaches of Financial Regulations