

## **Audit & Counter Fraud Monitoring Report**

### **Summary**

- 1 This report provides an update on progress made in delivering the internal audit workplan for 2014/15 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 28% of the 2014/15 audit plan based on the number of reports issued. It is anticipated that the 93% target for the year will be exceeded by the end of April 2015 (the cut off point for 2014/15 audits).
- 4 Details of the audits completed and reports issued since the last progress report to this committee in June 2014 are given in annex 1.

### **Counter Fraud**

- 5 Counter fraud work has been undertaken in accordance with the approved plan. Annex 2 provides a summary of the work completed in the period.

## **Breaches of Financial Regulations**

- 6 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 3. None of the breaches represent a significant risk to the council.

## **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 periodically reported to an appropriate

committee. The failure to provide ongoing assurance to those responsible for the council's framework of governance, risk management and control may diminish the council's overall effectiveness.

### **Recommendation**

13 Members are asked to:

- a) note the progress made in delivering the 2014/15 internal audit work programme, and the results of recent 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** 11/09/14

#### **Specialist Implications Officers**

Not applicable

**Wards Affected:** Not applicable

**All**

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

## **Background Papers**

- 2014/15 Internal Audit, Counter Fraud, and Information Governance Plan
- Copies of all final Internal Audit reports included in Annex 1 are available on the council's website as background papers to this report.

## **Annexes**

Annex 1 – 2014/15 Audits completed and reports issued

Annex 2 – Counter Fraud activity

Annex 3 – Identified breaches of Financial Regulations