

Internal audit & counter fraud plan 2015/16

Summary

- 1 This report seeks the committee's approval for the planned programme of audit and counter fraud work to be undertaken in 2015/16.

Background

- 2 The council's internal audit service has to comply with the Public Sector Internal Audit Standards, and the council's own Internal Audit Charter. The standards and charter require that the Head of Internal Audit gives an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out. An indicative risk based audit plan is drawn up at the start of each year, setting out what work will be done. The plan is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit.

2015/16 Plan

- 3 Annex 1 sets out the proposed internal audit and counter fraud work for 2015/16. The planned audit work is based on a risk assessment undertaken by Veritau. The plan is also informed by discussions with chief officers and members, risk management arrangements, and by plans for development and change within the council. A separate analysis of requirements for counter fraud work is also undertaken.
- 4 Total planned days for 2015/16 are 2,522. This is 131 days less than 2014/15, which reflects a reduced requirement by the council. The reduction of 131 days affects information

governance services which were previously undertaken by Veritau. There is no reduction this year in planned levels of internal audit or counter fraud work.

- 5 The 2015/16 plan is similar in focus to previous years. It recognises the continuing change taking place within the council. Veritau will continue to provide support, advice and challenge in relation to major projects in addition to overall plans to meet current needs (eg to achieve savings targets). In addition, the plan reflects the continued need to look at key corporate systems, and to undertake regularity work in areas such as the main financial systems.

Consultation

- 6 In preparing the audit and counter fraud plan consultation has taken place with the Audit and Governance Committee and key officers across the council.

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 supports 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 Public Sector Internal Audit Standards if the plan is not approved by the committee, and it may be subject to increased scrutiny and challenge.

Recommendation

- 12 Members are asked to
- approve the 2015/16 internal audit and counter fraud plan.

Reason

In accordance with the committee's responsibility for overseeing the work of internal audit.

Contact Details

Author:

Max Thomas
Head of Internal Audit
Veritau Ltd
Telephone: 01904 552940

Chief Officer Responsible for the report:

Ian Floyd
Director of Customer and Business
Support Services
Telephone: 01904 551100

**Report
Approved**



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Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers

Annexes

Annex 1 – 2015/16 Internal Audit and Counter Fraud Plan