

Audit & Counter Fraud Progress Report

Summary

1. This report provides an update on the delivery of the internal audit work programme for 2023/24 and on counter fraud activity undertaken so far in the year.

Recommendations

2. The Audit & Governance Committee is asked to note the progress made in delivering the 2023/24 internal audit work programme, and current counter fraud activity.

Reason: To enable members to consider the implications of internal audit and fraud findings.

Background

3. 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

4. The 2023/24 internal audit work programme was approved by this committee at its meeting on 15 March 2023.
5. Annex 1 to this report provides an update on progress made against the 2023/24 internal audit work programme. This includes a summary of completed work and work currently in progress.

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

12. The council will be non-compliant with the PSIAS if the performance of the internal audit function, and the results of its work, are not reported to the committee and could therefore be exposed to increased levels of scrutiny and challenge.

Contact Details

Author:

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

Chief Officer Responsible for the report:

Bryn Roberts
Director of Governance
Telephone: 01904 555521

**Report
Approved**



Date 16/02/2024

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers

- 2023/24 Internal Audit and Counter Fraud Work Programmes

Annexes

Annex 1 – Internal Audit progress report

Annex 2 – Counter Fraud progress report

Exempt annex 3 – LATCO governance: Make It York internal audit report

Exempt annex 4 – Housing rents internal audit report

Exempt annex 5 – Transparency internal audit report

Exempt annex 6 – Residents' parking scheme internal audit report

Exempt annex 7 – Adherence to constitution: decision-making internal audit report

Exempt annex 8 – Treasury management internal audit report

Exempt annex 9 – Schools themed audit: SFVS internal audit report

Exempt annex 10 – Carr Infant School internal audit report