

Meeting:	Audit and Governance Committee
Meeting date:	27/11/2024
Report of:	Head of Internal Audit (Veritau)
Portfolio of:	Cllrs Lomas and Baxter Executive Members for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

Audit and Governance Committee Report: Audit and Counter Fraud Progress Report

Subject of Report

1. This report provides an update on the delivery of the internal audit work programme for 2024/25, and on counter fraud activity undertaken so far in the year.

Policy Basis

2. 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, and the council's internal audit charter, periodic reports on internal audit work are presented to this committee.
3. The committee is also responsible for the overview and effectiveness of counter fraud arrangements.

Recommendation and Reasons

4. The Audit and Governance Committee is asked to:

- Note the progress made in delivering the 2024/25 internal audit work programme, and current delivery intentions over the remainder of the year
- Note current and planned counter fraud activity.

Reason

To enable members to consider the implications of internal audit and counter fraud findings, and to review planned activity for the remainder of 2024/25.

Background

5. The 2024/25 internal audit work and counter fraud work programmes were approved by this committee at its meeting on 22 May 2024.
6. To conform with professional standards, and the council's audit charter, the Head of Internal Audit must report periodically to this committee on the progress made against the internal audit work programme, and on the results of audit activities undertaken.
7. Annex 1 to this report provides an update on progress made in delivering the internal audit work programme. This includes a summary of completed work, work currently in progress, and work currently scheduled for the remainder of the year. It also reports on developments in the internal audit profession, and on the outcomes from the follow-up of actions agreed in previous audit reports.
8. 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 Analysis

9. Senior council officers and this committee have been consulted during the development of the 2024/25 work programmes on which this progress report is based. However, no consultation was required in the preparation of this report.

Risks and Mitigations

10. The council will not comply with proper practice for internal audit if the results of internal audit work are not reported to senior management and the Audit and Governance Committee. This could result in external scrutiny and challenge.

Contact details

For further information please contact the authors of this Report.

Author

Name:	Max Thomas
Job Title:	Head of Internal Audit
Service Area:	Veritau Limited
Telephone:	01904 552940
Report approved:	Yes
Date:	15/11/2024

Background papers

- 67. Internal Audit and Counter Fraud Work Programmes 2024/25

Annexes

- Annex 1: Internal Audit Progress Report
- Annex 2: Counter Fraud Progress Report
- Exempt annex 3: Ordering and creditor payments final audit report
- Exempt annex 4: Highways maintenance scheme development final audit report
- Exempt annex 5: Section 106 agreements final audit report
- Exempt annex 6: Asset management final audit report
- Exempt annex 7: Adult safeguarding final audit report
- Exempt annex 8: Health and safety final audit report
- Exempt annex 9: ICT procurement and contract management final audit report
- Exempt annex 10: Wigginton Primary School final audit report
- Exempt annex 11: Procurement Act: preparedness assessment final audit report