

**Internal Audit, Counter Fraud & Information Governance Plan  
2012/13**

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**Summary**

- 1 The purpose of this report is to seek the committee's approval for the planned programme of audit, counter fraud and information governance work to be undertaken in 2012/13.

**Background**

- 2 In accordance with the Cipfa Code of Practice for Internal Audit, the annual audit plan is prepared on the basis of the approved audit strategy and a risk assessment process. The risk assessment methodology is designed to ensure that limited audit resources are prioritised towards those systems and areas which are considered to be the most risky and/or which contribute the most to the achievement of the council's corporate priorities and objectives.
- 3 The audit risk assessment is reviewed on an ongoing basis. It is used, along with separate analyses of requirements for counter fraud and information governance work, to draw up an indicative plan at the start of each financial year. Consultation on the plan is undertaken with the Audit and Governance Committee, directorate audit leads and management teams, and the Corporate Management Team (CMT). Consultation with the council's external auditor also takes place to ensure there is no duplication of work. Final approval of the plan is the responsibility of the Audit and Governance Committee.

## **2012/13 Plan**

- 4 Annex 1 sets out proposed audit, counter fraud, and information governance work for 2012/13. Total planned days are 70 less than 2011/12. This reflects:
  - a net reduction of 10 days due to a cut in charges to the council
  - a reduction of 60 days relating to non-replacement of accounting trainees seconded to Veritau by the council.
- 5 The reduction of 70 days has been taken from information governance and counter fraud services, to maintain the level of internal audit provision at existing levels.
- 6 As last year, the plan recognises the significant changes taking place within the council and a major focus of audit work will be support advice and challenge in relation to project work. In addition, the scope of audit work will continue to be tailored to reflect current priorities - for example a review of progress against agreed savings plans to support corporate financial management arrangements. However, this has been balanced against the need to maintain regularity work in areas such as the main financial systems.

## **Consultation**

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

## **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, counter fraud, and information governance supports 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 fail to properly comply with the CIPFA Code of Practice for Internal Audit in Local Government if the annual audit plan is not approved by the Audit and Governance Committee.

## **Recommendation**

13 Members are asked to

- approve the 2012/13 internal audit, counter fraud and information governance plan.

### Reason

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

## Contact Details

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**Report  
Approved**



**Date** 20 March  
2011

## 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 – 2012/13 Internal Audit, Counter Fraud & Information Governance Plan