

**Audit, Counter Fraud & Information Governance Monitoring Report**

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**Summary**

- 1 This report provides an update on progress made in delivering the internal audit workplan for 2012/13 and on current counter fraud and information governance activity.

**Background**

- 2 The work of internal audit is governed by the Accounts and Audit Regulations 2011 and the CIPFA Code of Practice for Internal Audit in Local Government. In accordance with the Code of Practice, the 2012/13 audit and fraud plan was approved by the Audit and Governance Committee on 2 April 2012. The plan included a programme of audit reviews, together with details of planned counter fraud and information governance activities. This report provides an update on work undertaken against the approved plan.

**Internal Audit**

- 3 Two of the priorities for Veritau are to deliver at least 93% of the audit plan and to ensure that the service continues to operate to recognised professional standards (as determined by the Code of Practice).
- 4 Internal audit successfully delivered 95.9% of the 2011/12 audit plan. To date, 38% of the 2012/13 audit plan has been completed (compared to 37% at this point last year). It is anticipated that the 93% target will be exceeded by the end of April 2013 (the cut off point for 2012/13 audits).

- 5 Details of the audits completed and reports issued since the last report to this committee in September 2012 are given in annex 1.
- 6 No variations to the 2012/13 audit plan have been made, to date.

### **Counter Fraud**

- 7 Counter fraud work has been undertaken in accordance with the approved plan. Annex 2 provides details of the investigations completed to date and provides a summary of the work undertaken.

### **Information Governance**

- 8 The Veritau Information Governance Team provides ongoing support to the council on information matters including:
  - data security and incident management
  - support for data protection subject access requests
  - the EDRMS project and the move to the new HQ
  - improving records management
  - advice and assistance on information law, related guidance and codes of practice
  - training on information-related matters and the publication of guidance
- 9 The team also administers the Staff Warning Register (a database of customers posing a risk to staff) and acts as RIPA coordinator. The Regulation of Investigatory Powers Act (RIPA) regulates the use of surveillance by council law enforcement services and the coordinator ensures compliance with the Act and the codes of practice, maintains the central record, supports quality control and arranges training. In June an inspection by the Surveillance Commissioner took place. A number of recommendations arising from this inspection are currently being implemented.

## **Breaches of Financial Regulations**

- 10 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.

## **Consultation**

- 11 Not relevant for the purpose of the report.

## **Options**

- 12 Not relevant for the purpose of the report.

## **Analysis**

- 13 Not relevant for the purpose of the report.

## **Council Plan**

- 14 The work of internal audit, counter fraud, and information governance 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**

- 15 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**

- 16 The council will fail to properly comply with the CIPFA Code of Practice for Internal Audit in Local Government if the results of audit work are not reported to those charged with governance.

## Recommendation

17 Members are asked to:

- (a) Note the progress made in delivering the 2012/13 internal audit work programme, and current counter fraud and information governance activity.

### Reason

*To enable members to consider the implications of audit and fraud findings.*

## Contact Details

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Report  
Approved



Date 27/11/12

## Specialist Implications Officers

Not applicable

**Wards Affected:** Not applicable

All



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

## Background Papers

- 2012/13 Internal Audit, Counter Fraud, and Information Governance Plan

## Annexes

Annex 1 – 2012/13 Audits Completed and Reports Issued

Annex 2 – Counter Fraud Activity

Annex 3 – Breaches of Financial Regulations