
Audit and Governance Committee

17 April 2013

Report of the Head of Internal Audit

**Internal Audit, Counter Fraud & Information Governance Plan
2013/14**

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 2013/14.

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.

2013/14 Plan

- 4 Annex 1 sets out the proposed internal audit, counter fraud, and information governance work for 2013/14. Total planned

days are 102 less than 2012/13. This reflects a cut in charges to the council.

- 5 The reduction of 102 days has been spread across internal audit, information governance and counter fraud services, to minimise the impact on service provision in each area.
- 6 As in recent years, 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. 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 2013/14 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

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**



Date 04/04/2013

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 – 2013/14 Internal Audit, Counter Fraud & Information Governance Plan