

**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 currently by the Code of Practice).
- 4 Internal audit successfully delivered 95.9% of the 2011/12 audit plan. To date, 75% of the 2012/13 audit plan has been completed (compared to 69% 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 December 2012 are given in annex 1.
- 6 A number of variations to the audit plan have been approved by the Director of CBSS since the last monitoring report. Details of the variations are included in annex 2.

### **Counter Fraud**

- 7 Counter fraud work has been undertaken in accordance with the approved plan. Annex 3 provides details of the investigations completed to date and provides a summary of the work undertaken.

### **Information Governance**

- 8 The annual Information Governance Strategy report on this agenda includes an update on activity.

### **Breaches of Financial Regulations**

- 9 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 4.

### **Consultation**

- 10 Not relevant for the purpose of the report.

### **Options**

- 11 Not relevant for the purpose of the report.

### **Analysis**

- 12 Not relevant for the purpose of the report.

### **Council Plan**

- 13 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**

- 14 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**

- 15 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**

- 16 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**

#### **Author:**

Max Thomas  
Head of Internal Audit  
Veritau Limited  
01904 552940

#### **Chief Officer Responsible for the report:**

Ian Floyd  
Director of CBSS  
Telephone: 01904 551100

**Report  
Approved**



**Date** 04/04/13

## **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 – Variations to the Audit Plan

Annex 3 – Counter Fraud Activity

Annex 4 – Breaches of Financial Regulations