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**REPORT TO: OVERVIEW AND SCRUTINY COMMITTEE**

**DATE: 17 APRIL 2019**

**REPORT OF THE: CHIEF FINANCE OFFICER (s151) - ANTON HODGE**

**TITLE OF REPORT: INTERNAL AUDIT, COUNTER FRAUD and INFORMATION GOVERNANCE PLANS 2019/20**

**WARDS AFFECTED: ALL**

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

1.1 The work of internal audit is governed by the Public Sector Internal Audit Standards (PSIAS). In accordance with those standards internal audit is required to prepare an audit plan on at least an annual basis. The purpose of this report is to present to members the internal audit plan for 2019/20. The proposed plans of work for counter fraud and information governance are also provided, for information.

### **2.0 RECOMMENDATION**

2.1 It is recommended that the internal audit plan for 2019/20 be approved and the counter fraud and information governance plans be noted.

### **3.0 REASON FOR RECOMMENDATION**

3.1 The Overview and Scrutiny Committee has responsibility for overseeing the work of internal audit and (as stated within paragraph 7.6 of the Council's Audit Charter) this Committee has responsibility to approve the annual internal audit plan.

### **4.0 SIGNIFICANT RISKS**

4.1 The Council will fail to comply with proper practice requirements for internal audit and the Council's Audit Charter if an Annual internal audit plan is not approved.

### **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 The work of internal audit supports the council's overall aims and priorities by promoting probity, integrity and honest and by helping support the council to become a more effective organisation.

## 6.0 REPORT DETAILS

- 6.1 Once a year the ongoing audit planning process is formalised with the production of the Annual Internal Audit plan. The plan is based on a risk assessment which helps to ensure limited audit resources are prioritised towards those areas which are considered to be the most appropriate and/or which contribute the most to the achievement of the Council's priorities and objectives.
- 6.2 The content of the audit plan has been subject to consultation with this committee and senior officers. Any changes to the plan during the year will be discussed and agreed through the council's client management arrangements and will be notified to the Committee. A copy of the plan is included in Annex A.
- 6.3 Plans for Counter Fraud and Information Governance are included in Annex B and Annex C. Progress against the Counter Fraud Plan will be reported on a quarterly basis, along with regular updates against the Internal Audit Plan. The Information Governance Plan is included for completeness providing transparency of all three governance services contracted to Veritau.
- 6.4 The internal audit plan includes 225 days, the counter fraud plan 105 days and 25 days for information governance support.

## 7.0 IMPLICATIONS

- 7.1 The following implications have been identified:
- a) Financial  
None
  - b) Legal  
None
  - c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)  
None

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### **Background Papers:**

Public Sector Internal Audit Standards, CIPFA Local Government Application Note (for the United Kingdom Public Sector Internal Audit Standards)  
RDC Counter Fraud Strategy Action Plan (July 2018)