



REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE
DATE:	21 OCTOBER 2021
REPORT OF THE:	CHIEF FINANCE OFFICER (s151) ANTON HODGE
TITLE OF REPORT:	INTERNAL AUDIT AND COUNTER FRAUD PROGRESS REPORT 2021/22
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide Members with an update on audit reports issued, counter fraud activity and other work completed since the last progress report to this committee. It also provides an update on ongoing work.

2.0 RECOMMENDATION

- 2.1 It is recommended the Committee note the work undertaken by internal audit and the counter fraud team in the year to date.

3.0 REASON FOR RECOMMENDATION

- 3.1 To enable the Committee to fulfil its responsibility for considering the outcome of internal audit and counter fraud work.

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 the results of audit work are not considered by an appropriate committee. Overview and Scrutiny Committee is the committee designated with responsibility for receiving internal audit reports at Ryedale District Council.

5.0 POLICY CONTEXT AND CONSULTATION

- 5.1 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government and the CIPFA Statement on the role of the Head of Internal Audit.
- 5.2 Fraud is a significant risk to the public sector. Annual losses are estimated to exceed £40 billion in the United Kingdom. Councils are encouraged to prevent, detect and deter fraud in order to safeguard public finances.

5.3 The Overview and Scrutiny Committee approved the internal audit and counter fraud work programmes for 2021/22 at its meeting held on 28th July 2021.

6.0 REPORT DETAILS

6.1 The internal audit progress report is contained in annex 1. It reports on progress against the internal audit work programme. This includes a summary of current work in progress, updated internal audit priorities for the year, completed work, and follow-up of previously agreed audit actions.

6.2 The counter fraud progress report is contained in annex 2. It reports on progress against the counter fraud work programme. A range of work is detailed including activity to promote awareness of fraud, work with external agencies, and information on the level of fraud reported to date.

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 and Climate Change, Crime & Disorder)
None

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Background Papers:
2021/22 Internal Audit and Counter Fraud Work Programmes