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**REPORT TO:** OVERVIEW AND SCRUTINY COMMITTEE

**DATE:** 21 APRIL 2022

**REPORT OF THE:** SECTION 151 OFFICER (ANTON HODGE)

**TITLE OF REPORT:** INTERNAL AUDIT AND COUNTER FRAUD WORK PROGRAMMES 2022/23

**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 indicative risk-based audit programme following consultation with the Overview and Scrutiny Committee and senior management. The purpose of this report is to present to members the internal audit work programme for 2022/23. The proposed programme of work for counter fraud is also provided, for information.

### **2.0 RECOMMENDATION**

2.1 It is recommended that the internal audit work programme for 2022/23 be approved, and that the counter fraud work programme be noted.

### **3.0 REASONS FOR RECOMMENDATION**

3.1 To enable the committee to fulfil its responsibility to approve the internal audit work programme as part of its responsibility for overseeing the work of internal audit (as stated within paragraph 7.6 of the Council's Audit Charter).

3.2 To ensure that the committee understands the scope and extent of counter fraud work to be undertaken.

### **4.0 SIGNIFICANT RISKS**

4.1 The Council will fail to comply with the requirements of the Public Sector Internal Audit Standards (PSIAS) if the internal audit work programme is not approved by the committee, and it may be subject to increased scrutiny and challenge.

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

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

## 6.0 REPORT DETAILS

- 6.1 The proposed areas of internal audit coverage are included in annex 1. These have been identified following a risk assessment, undertaken to ensure that internal audit resources are prioritised towards those areas which are considered to carry the most risk and / or which contribute the most to the achievement of the Council's strategic priorities and objectives.
- 6.2 The final year of Local Government Reorganisation preparations will have a significant impact on the Council's risks and priorities, and on the systems and processes that help deliver them. Accordingly, the emphasis of internal audit work and the approach taken in 2022/23 will be significantly different to previous years.
- 6.3 The proposed programme of internal audit work for 2022/23 is based on a total allocation of 225 days. This is unchanged from 2021/22.
- 6.4 The work programme prepared for counter fraud is included in annex 2. The content of programme has been discussed and agreed with the relevant directors and other senior officers. A total of 105 days has been agreed for counter fraud work.

## 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)