



**Report Reference Number: A/21/24**

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**To: Audit and Governance Committee**  
**Date: 27 April 2022**  
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**Title: Internal audit, counter fraud and information governance work programmes 2022/23**

**Summary:**

The purpose of this report is to present the proposed internal audit, counter fraud and information governance work programmes for 2022/23.

**Recommendations:**

**It is recommended that the internal audit work programme 2022/23 be approved and that the counter fraud and information governance work programmes be noted.**

**Reasons for recommendation**

Internal audit work programmes are required to be reported to the audit and governance committee for approval. Veritau provides the Council with specialist counter fraud and information governance services. For transparency and information purposes we have included work programmes for these services alongside the internal audit work programme within this report. These work programmes do not need committee approval but are presented for information.

**1. Introduction and background**

- 1.1 This document sets out the planned 2022/23 programme of work for internal audit, counter fraud, risk management and information governance services provided by Veritau for Selby District Council.
- 1.2 The work of internal audit is governed by the Public Sector Internal Audit Standards (PSIAS) and the Council's audit charter. In accordance with PSIAS, internal audit work must be risk-based and take into account the requirement to produce an evidence-based annual internal audit opinion.

Planned work should be reviewed and adjusted in response to changes in the business, risks, operations, programmes, systems and internal controls.

- 1.3 An indicative risk-based audit plan (or work programme) is drawn up at the start of each year, setting out expected priorities for audit work. The work programme is then regularly revisited throughout the year to ensure that it remains aligned with the Council's risk profile and priorities. The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. Completed audit work will form the basis for the Head of Internal Audit's opinion on the effectiveness of the Council's framework of governance, risk management and control.
- 1.4 Responsibility for effective risk management, governance and internal control arrangements remains with the Council. The Head of Internal Audit cannot be expected to prevent or detect all weaknesses or failures in internal control nor can audit work cover all areas of risk across the organisation.

## **2. The Report**

- 2.1 The proposed areas of internal audit coverage are included in annex 1. These have been identified on the basis of a risk assessment which is intended to ensure limited 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. The final year of Local Government Reorganisation preparation will have a significant impact on the Council's risk areas, and therefore the focus of our work. Many areas of Council systems and processes will be directly and indirectly impacted.
- 2.2 Veritau will regularly discuss with officers and management the scope and timings of work to help ensure internal audit provide assurance in the right areas at the right time. Regular updates on the scope and findings of internal audit work will be provided to the Audit and Governance Committee throughout 2022/23.
- 2.3 Annex 2 sets out the proposed counter fraud work programme. Areas of activity are guided by the Council's counter fraud strategy and counter fraud risk assessment (presented in January 2022).
- 2.4 The information governance work programme (annex 3) sets out proposed areas of information governance work for 2022/23.
- 2.5 The Internal Audit plan includes 375 days, the Counter Fraud plan 105 days and Information Governance 80 days.

## **3. Implications**

- 3.1 There are no legal, financial, policy & risk, corporate plan, resource or other implications from this report.

#### **4. Conclusion**

- 4.1 The Internal Audit, Counter Fraud and Information Governance work programmes have been drafted in consultation with the Chief Finance Officer (s151) and other senior officers.
- 4.2 They represent work programmes which utilise resources effectively and are informed by the Council's main strategic risks. The work programmes support the overall aims and priorities of the Council by promoting probity, integrity and accountability and by helping to make the Council a more effective organisation.

#### **5. Background Documents**

Counter Fraud and Corruption Strategy Action Plan (January 2022)  
Counter Fraud Risk Assessment (January 2022)

#### **6. Appendices**

Annex 1 – Internal Audit work programme 2022/23

Annex 2 – Counter Fraud work programme 2022/23

Annex 3 – Information Governance work programme 2022/23

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