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To: Audit and Governance Committee
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Title: Internal Audit, Counter Fraud and Information Governance Plans 2019/20

Summary:

The purpose of this report is to present the proposed Internal Audit, Counter Fraud and Information Governance plans for 2019/20.

Recommendations:

It is recommended that the Internal Audit Plan 2019/20 be approved and that the Counter Fraud and Information Governance plans be noted.

Reasons for recommendation

Internal audit is required to prepare an audit plan on at least an annual basis. Veritau provides the Council with specialist Counter Fraud and Information Governance services. For transparency and information purposes we have included these services alongside the audit plan within this report. These reports do not need Committee approval but are presented for the Committee's information.

1. Introduction and background

- 1.1 This document sets out the planned 2019/20 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 Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards. In accordance with these standards internal audit is required to prepare an audit plan on at least an annual basis.

2. Internal Audit Plan

- 2.1 The internal audit plan (Appendix 1) is aligned to the Council's main strategic risks. The plan is however a working document and changes are made throughout the year to reflect changes in risk and any issues that arise.
- 2.2 The content of the internal audit plan has been subject to consultation with directors and other senior officers and is submitted for formal approval by the Committee. Changes to the plan are agreed through the Council's client management arrangements and are notified to the Committee. Proposed audit work is also discussed with the Council's external auditors to ensure there is no duplication of effort.
- 2.3 The plan is based on a total commitment of 355 days for 2019/20. This includes 322 days for internal audit and 33 days to support the council's risk management arrangements.
- 2.4 This a 20 day reduction from last year in order to fund additional priority counter fraud work. This is a temporary one year reduction to reflect increased demand on the counter fraud service and will be reviewed at the end of the year.

3. Counter Fraud Plan

- 3.1 The counter fraud plan (Appendix 2) sets out proposed areas of counter fraud work for 2019/20. No estimate of time is made for each area as time spent is dependent on the levels of work received by the team. Priorities and focus for counter fraud activity is led by the Council's Counter Fraud Strategy and Counter Fraud Risk Assessment (reported to the committee in January 2019).
- 3.2 Total planned days for 2019/20 are 125.

4. Information Governance Plan

- 4.1 The information governance plan (Appendix 3) sets out proposed areas of information governance work for 2019/20. The total planned days for 2019/20 are 60.

5. Implications

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

6. Conclusion

- 6.1 The Internal Audit, Counter Fraud and Information Governance plans have been drafted in consultation with the Chief Finance Officer (s151) as well as other senior officers. .
- 6.2 They represent plans which utilise resources effectively and are informed by the Council's main strategic risks.

7. Background Documents

Counter Fraud Strategy and Action Plan (January 2019)
Counter Fraud Risk Assessment (January 2019)

8. Appendices

Appendix 1 – Internal Audit Plan 2019/20

Appendix 2 – Counter Fraud Plan 2019/20

Appendix 3 – Information Governance Plan 2019/20

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