



## **Public Session**

**Report Reference Number: A/17/31**

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**To:** Audit and Governance Committee  
**Date:** 18 April 2018  
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**Title: Internal Audit, Counter Fraud and Information Governance plans  
2018/19**

### **Summary:**

The purpose of this report is to present the proposed Internal Audit, Counter Fraud and Information Governance plans for 2018/19.

### **Recommendation:**

**It is recommended that the Internal Audit, Counter Fraud and Information Governance plans for 2018/19 are approved.**

### **Reasons for recommendation**

The Audit and Governance Committee has responsibility for overseeing the work of internal audit, and agreeing the plan of work to be undertaken on its behalf by the Council's Internal Auditors in line with best practice as set out in the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards.

#### **1. Introduction and background**

1.1 This document sets out the planned 2018/19 programme of work for internal audit, counter fraud, risk management and information governance 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.
- 1.3 In previous years, counter fraud work has been included as part of the internal audit plan. However, to reflect the independent nature of the counter fraud and internal audit services, and for the purposes of transparency, counter fraud work is being reported in a separate plan for the first time for 2018/19.
- 1.4 Veritau also now provides information governance services to the Council. These have been included in a further separate plan.

## **2. Internal Audit plan (Appendix A)**

- 2.1 The internal audit plan 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 375 days for 2018/19. This includes 342 days for internal audit and 33 days to support the council's risk management arrangements. These are unchanged from 2017/18.

## **3. Counter Fraud plan (Appendix B)**

- 3.1 The counter fraud plan sets out proposed areas of counter fraud work for 2018/19. 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
- 3.2 Total planned days for 2018/19 are 105.

## **4. Information Governance plan (Appendix C)**

- 4.1 The information governance plan sets out proposed areas of information governance work for 2018/19. The total planned days for 2018/19 are 60.

## **5. Legal/Financial Controls and other Policy matters**

## **5.1 Legal issues**

- 5.1.1 The provision of Internal Audit is a statutory requirement.
- 5.1.2 There is no direct linkage to the Council's Vision or Priorities, as internal audit is a support service, providing assurance on corporate governance arrangements, internal control and risk management to the Council's managers in respect of their services, and specifically to the Council's s151 Officer on financial systems.
- 5.1.3 Internal Audit examines all aspects of the Council's work and accordingly links to all of the Council's Priorities.

## **5.2 Financial Issues**

- 5.2.1 There are no financial implications, beyond the existing budget for Internal Audit, Counter Fraud, Information Governance and any additional work in respect of Risk Management.

## **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. The Internal Audit Plan takes into account external auditor's views.
- 6.2 They represent appropriate plans which are informed by the Council's main strategic risks.

## **7. Background Documents**

None

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**Appendices: -** **Appendix A – SDC Internal Audit plan 2018/19**  
**Appendix B – SDC Counter Fraud plan 2018/19**  
**Appendix C – SDC Information Governance plan 2018/19**