



**Report Reference Number: A/20/2**

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**To: Audit and Governance Committee**  
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**Title: Internal audit, counter fraud and information governance plans 2020/21**

**Summary:**

The purpose of this report is to present the proposed internal audit, counter fraud and information governance plans for 2020/21.

**Recommendations:**

**It is recommended that the internal audit plan 2020/21 be approved and that the counter fraud and information governance plans be noted.**

**Reasons for recommendation**

Internal audit plans 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 plans for these services alongside the audit plan within this report. These plans do not need committee approval but are presented for information.

**1. Introduction and background**

- 1.1 This document sets out the planned 2020/21 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 plans are required to be reported to the audit and governance committee for approval

## **2. Internal audit plan**

- 2.1 The internal audit plan (appendix 1) is based on an assessment of risk undertaken by Veritau; the council's main strategic risks and through discussions with senior officers. While risks related to Covid-19 have been considered in the 2020/21 planning process, it is likely that there will need to be a higher degree of flexibility with audits planned for the year, due to the need to remain responsive to issues that arise as a result of the impact of Covid-19 on all areas of the council.
- 2.2 The plan is a working document, and changes are made throughout the year to reflect changes in risk and issues that may arise. The plan aims to ensure that audit resources are prioritised towards those systems which are considered to be the most risky, or which contribute the most to the achievement of the council's priorities and objectives. For 2020/21 this will be significantly influenced by the impact of Covid-19.
- 2.3 The content of the internal audit plan is submitted for formal approval by the Committee. Significant changes to the plan are agreed through the Council's client management arrangements and are notified to the Committee.
- 2.4 The plan is based on a total commitment of 375 days for 2020/21. The plan includes an allocation of time for work already undertaken in 2020/21, resulting from Covid-19 issues. The remaining time is for 287 days for internal audit and 25 days to support the council's risk management arrangements.

## **3. Counter Fraud Plan**

- 3.1 The counter fraud plan (appendix 2) sets out proposed areas of counter fraud work for 2020/21. 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 2020).
- 3.2 Total planned days for 2020/21 are 105.

## **4. Information Governance Plan**

- 4.1 The information governance plan (appendix 3) sets out proposed areas of information governance work for 2020/21. The total planned days for 2020/21 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 are informed by the Council's main strategic risks. The plans 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.

## **7. Background Documents**

Counter Fraud and Corruption Strategy Action Plan (January 2020)  
Counter Fraud Risk Assessment (January 2020)

## **8. Appendices**

Appendix 1 – Internal Audit Plan 2020/21

Appendix 2 – Counter Fraud Plan 2020/21

Appendix 3 – Information Governance Plan 2020/21

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