

## **Audit, Governance and Standards Committee**

30 March 2021

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### **INTERNAL AUDIT, COUNTER FRAUD AND INFORMATION GOVERNANCE PLANS 2021/22**

Report of the Corporate Director & S151 Officer

**All Wards  
Key Decision N**

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#### **1.0 Purpose of Report**

- 1.1. This report seeks approval for the planned programme of internal audit work for 2021/22. The proposed plans of work for counter fraud and information governance are also provided, for information.

#### **2.0 Decisions Sought**

- 2.1 The Audit, Governance and Standards Committee is asked to approve the proposed Internal Audit Plan for 2021/22.

#### **3.0 Link to Corporate Priorities**

- 3.1 This reports links to the council priority of being a 'Fit for Purpose' council

#### **4.0 Introduction & Background**

- 4.1 The council's internal audit service (provided by Veritau) has to comply with the Public Sector Internal Audit Standards (PSIAS) and the council's own Internal Audit Charter. The standards and charter require that the Head of Internal Audit gives an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out. An indicative risk-based audit plan (or work programme) is drawn up at the start of each year, setting out what work will be done. The work programme is then regularly revisited throughout the year to ensure that it remains aligned with the Council's risk profile and priorities.
- 4.2 The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. This report seeks approval for planned internal audit work for 2021/22.
- 4.3 In addition to internal audit, Veritau also provides the council with specialist counter fraud and information governance services. While no formal approval of these plans is required, the proposed areas of work are set out in annexes to this report for the committee's information.

## 5.0 2021/22 Plans

- 5.1 **Annex 1** sets out the proposed internal audit work programme for 2021/22. The programme includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme is also informed by discussions with senior officers and members, risk management arrangements, and by plans for development and change within the Council. The internal audit work programme is a flexible working document and variations may be made throughout the year to reflect changes in risk and any issues that arise. Any changes needed to the programme will be agreed with the Corporate Director & S151 Officer and reported to this committee.
- 5.2 The proposed programme of internal audit work for 2021/22 is based on a total allocation of 212 days. This is unchanged from 2020/21.
- 5.3 The plans prepared for counter fraud and information governance are included in **Annexes 2 and 3**. The content of the plans has been discussed and agreed with the relevant directors and other senior officers. A total of 90 days has been agreed for counter fraud work and 25 days for information governance support.

## 6.0 Recommendations

- 6.1 It is recommended that the Internal Audit Work Programme 2021/22 be approved.

## 7.0 Corporate Implications

Scrutiny Consultation	Not applicable
Community Engagement	None
Environment & Sustainability	Not applicable
Financial Implications	Failure to prevent and detect fraudulent activity may lead to additional costs for the council.
Legal Implications	There are no legal implications associated with the report but the council has a duty to protect the public purse.
Risk Implications	There are no major risks associated with this report.
Human Resource Implications	None
Equalities Implications	None
Health & Safety Implications	None

## 8.0 Further Information

- 8.1 Appendices:  
**Appendix 1** - Internal Audit Plan 2021/22  
**Appendix 2** - Counter Fraud Plan 2021/22  
**Appendix 3** - Information Governance Plan 2021/22

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