



**Report Reference Number: A/22/13**

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**To: Audit and Governance Committee**  
**Date: 25 January 2023**  
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**Title: Internal Audit, Counter Fraud and Information Governance**  
**Progress Report 2022/23**

### **Summary:**

The purpose of the report is to provide an update on the delivery of the internal audit work plan for 2022/23. The report also updates the committee on counter fraud and information governance work undertaken so far in 2022/23.

### **Recommendation:**

That the committee:

- (i) note progress on delivery of internal audit, counter fraud and information governance work and the plans for work to be completed.

### **Reasons for recommendation**

To enable the committee to fulfil its responsibility to review the outcomes from internal audit and other governance related work undertaken by Veritau – including any issues arising, and action being taken.

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

- 1.1 The provision of internal audit is a statutory requirement (Accounts & Audit Regulations 2015).
- 1.2 The Audit and Governance Committee approved the internal audit, counter fraud and information governance plans for 2022/23 at the meeting held on 27 April 2022.
- 1.3 The purpose of this report is to update the committee on internal audit, information governance and counter fraud work up to December 2022.

## **2. The Report**

- 2.1 Details of internal audit, counter fraud and information governance work undertaken in 2022/23 are included in the reports at annexes 1 to 3 respectively.

### **Internal Audit**

- 2.2 Veritau carries out internal audit work in accordance with the Public Sector Internal Audit Standards (PSIAS). Internal audit provides assurance on corporate governance arrangements, internal control and risk management to the Council's leadership team and this committee.
- 2.3 Annex 1 provides details of the completed and ongoing internal audit work as well as plans for audit work to be completed in the remainder of 2022/23.

### **Counter Fraud**

- 2.4 Annex 2 contains the counter fraud progress report. It provides updates on reports of fraud and investigative activity to date. It also provides details of recent fraud awareness activities, including in the delivery of an e-learning package that highlights fraud threats during local government reorganisation in North Yorkshire.

### **Information Governance**

- 2.5 Annex 3 contains the Information Governance progress report. Work is aligned with the LGR workstreams with priority being focused on ensuring Council privacy notices and the information asset register are up to date and aligned with other district councils. CIGG are also focussed on ensuring staff have completed the mandatory data protection training prior to LGR vesting day. Additional training on information incident management has been provided to staff.
- 2.6 Veritau continues to provide advice on the completion of data protection impact assessments.

## **3. Implications**

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

## **4. Conclusion**

- 4.1 Work continues on 2022/23 audits. There are no specific significant risks or significant control issues which we have become aware of, that need to be highlighted to the committee. Our annual Head of Internal Audit report will be brought to this committee in March 2023.

- 4.2 The counter fraud team undertakes a range of activities to support delivery of the Council's counter fraud strategy. Fraud reported to the team is investigated and progress is regularly reported to the committee.
- 4.3 An action plan is in place to deliver information governance work on behalf of the Council; this is overseen by the Council's CIGG. Regular liaison takes place with the Council's Senior Information Risk Owner (SIRO) and regular updates are reported to this committee.

### **Background Documents**

None

### **Appendices:**

Annex 1: Internal audit progress report – January 2023

Annex 2: Counter fraud progress report – January 2023

Annex 3: Information governance progress report – January 2023

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