

Hambleton District Council

Report To: Audit, Governance and Standards Committee

Date: 24 January 2023

From: Chief Executive

Subject: **Internal Audit and Counter Fraud Second Progress Report 2022/23**

Portfolio Holder: Economic Development and Finance
Councillor P R Wilkinson

Wards Affected: All Wards

1.0 Purpose and Background

- 1.1 Under the Accounts & Audit Regulations 2015, it is a statutory requirement for councils to have effective internal audit that complies with public sector internal audit standards.
- 1.2 The council has formalised its arrangements for internal audit within the Audit Charter. In accordance with these standards and requirements the Head of Internal Audit is required to report to the council on the programme of internal audit work and to highlight any emerging significant risks and/or control issues that they have become aware of.
- 1.3 The purpose of this report is to provide Members with an update on audit work planned and undertaken, and counter fraud activity since the last report to this committee.

2.0 The Report

- 2.1 The internal audit progress report to 16 December 2022 is contained in annex 1. Two final reports on General Ledger and Crematorium Governance have been issued. Currently, fieldwork is in-progress for seven audits , and three other pieces of work are at the planning stage. There are no specific significant risks or significant control issues which we have become aware of, that need to be highlighted to the committee.
- 2.2 Annex 2 contains the counter fraud progress report. Updates are provided on recent counter fraud activity undertaken. This includes work to raise awareness of fraud with staff, progress on work with external agencies, investigative outcomes, and the level of fraud reported to date.

3.0 Link to Council Priorities

3.1 The work of internal audit and counter fraud supports the council's overall aims and priorities by promoting probity, integrity and honesty and by helping support the council to become a more effective organisation.

4.0 Risk Assessment

4.1 There are no risks associated with this report.

5.0 Financial Implications

5.1 There are no financial implications associated with this report.

6.0 Legal Implications

6.1 There are no legal implications associated with the recommendations in the report.

7.0 Equalities and Diversity Issues

7.1 Equality and Diversity Issues have been considered. There are no issues associated with this report.

8.0 Recommendation

8.1 That the Committee note the work undertaken by internal audit and the counter fraud team in the year to date.

Justin Ives
Chief Executive

Background papers: None

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