



REPORT of DIRECTOR OF RESOURCES

to
AUDIT
13 JUNE 2019

INTERNAL AUDIT FRAUD RISK ASSESSEMENT - ADVISORY REPORT – MARCH 2019

1. PURPOSE OF THE REPORT

- 1.1 To carry out a Fraud Risk Assessment as requested by the Director of Resources covering the period November 2018 to January 2019.

2. RECOMMENDATIONS

- (i) That Members review the information as set out in this report and **APPENDIX 1** and their views and comments are sought.
- (ii) That it be recommended that the Finance and Corporate Services Committee receive and consider the findings of the Internal Audit Fraud Risk Assessment – Advisory Report – March 2019.

3. SUMMARY OF KEY ISSUES

- 3.1 **APPENDIX 1** to this report provides further information on the Council’s approach to address fraud, corruption and bribery risks, and to assess the suitability of the arrangements and documented policies in place to help mitigate these risks.
- 3.2 Interviews were conducted with key staff from Procurement; Council Tax; Human Resources; Finance; Committee Clerks and Corporate Counter Fraud.

4. CONCLUSION

- 4.1 Audit work will continue to be focussed on areas of financial and corporate importance, however deviances from the Audit Plan arise. The Audit Committee will continue to be informed of all significant changes.

5. IMPACT ON STRATEGIC THEMES

- 5.1 The work of Internal Audit directly supports the Corporate Strategic Theme of ensuring best value procurement and project management thereby exceeding customers’ expectations

6. IMPLICATIONS

- (i) **Impact on Customers** - None

- (ii) **Impact on Equalities**- None
- (iii) **Impact on Risk** - None
- (iv) **Impact on Resources (financial and human)** - All risk management activity is undertaken within existing and planned budgets.
- (v) **Impact on the Environment** - None

Background Papers: None

Enquiries to: Emma Foy, Director of Resources (Tel: 01621 875762).