

Classification: Part A

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee

Date: 11 June 2019

Reporting officer: James Larkin, Head of Audit & Counter Fraud Shared Service (Chief Audit Executive)

Subject: Audit & Counter Fraud Satisfaction Survey 2018-19

Purpose and summary of report:

To inform Members of the results of a survey aimed at identifying the level of satisfaction with the services provided by the Audit & Counter Fraud Team.

Recommendations:

Members are requested to:

1. Note the results of the Audit & Counter Fraud satisfaction survey 2018-19.

1. Background

- 1.1 The Public Sector Internal Audit Standards (Standards) require that: *The Chief Audit Executive (CAE) must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity.*
- 1.2 On 18 February 2019, the Finance & Audit Committee approved the Quality Assurance & Improvement Programme (QAIP) prepared to meet this requirement, which included a target for 'customer satisfaction with overall service'.
- 1.3 A survey was issued to Officers and Members within the organisation to determine client satisfaction with the service.

2. Survey Results

- 2.1 The Audit & Counter Fraud Shared Service with Medway Council has been in operation since March 2016, with 2018-19 being the third full year of operation. This was felt to be an appropriate time to issue a survey to Officers and Members of both organisations to receive feedback on the satisfaction with services provided by the Audit & Counter Fraud Team.
- 2.2 The report at Appendix 2 provides the detailed results of the responses received from respondents within Gravesham Borough Council.

2.3 Appendix 3 provides the summary of the combined responses from both Medway Council and Gravesham Borough Council to provide Members with an overall picture of the views across both organisations.

3. BACKGROUND PAPERS

3.1 Nil

IMPLICATIONS	APPENDIX 1
Legal	The Accounts & Audit Regulations 2015 require local authorities to: undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. The Section 151 Officer of a local authority is responsible for establishing the internal audit service; Gravesham Borough Council has delegated this responsibility to the Section 151 Officer of Medway Council.
Finance and Value for Money	An adequate and effective Audit & Counter Fraud function provides the council with assurance on the proper, economic, efficient and effective use of council resources in delivery of services, as well as helping to identify fraud and error that could have an adverse effect on the financial statements of the council.
Risk Assessment	The work of the Audit & Counter Fraud team, provides a key source of assurance for the council on the adequacy and effectiveness of its internal control arrangements.
Data Protection Impact Assessment	<p><i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i></p> <p>a. Does the project/change being recommended through this paper involve the processing of personal data or special category data or criminal offence data? A definition of each type of data can be found on the Information Commissioner's Office website via the above links. No</p> <p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A</p> <p>c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at gdpr@medway.gov.uk. N/A</p>
Equality Impact Assessment	<p>a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer. No</p> <p>b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. N/A</p> <p><i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i></p>

Corporate Plan	The work of the Audit & Counter Fraud Team supports the council in achieving all of its objectives set out in the Corporate Business Plan but is particularly relevant to Objective 4: Sound & self-sufficient council.
Crime and Disorder	The Audit & Counter Fraud Team provides an independent and objective opinion to the organisation on the control environment, by evaluating its effectiveness in achieving the organisations' objectives. The work of the team combined with a sound internal control environment has a positive contribution to community safety in its broadest sense.
Digital and website implications	None.
Safeguarding children and vulnerable adults	There are no direct safeguarding implications to this report.