

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee

Date: 18 July 2023

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

Subject: Internal Audit & Counter Fraud Annual Surveys

Purpose and summary of report:

To inform Members of the results of the surveys aimed at identifying the level of satisfaction with the services provided by the Internal Audit & Counter Fraud Teams.

Recommendations:

1. None.

Key Implications:	
Item	Implications
Legal	The Accounts and 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 Internal 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.
Corporate Plan	The work of the Internal Audit & Counter Fraud supports the council in achieving all of its objectives set out in the Corporate Plan but is particularly relevant to Objective #3 Progress.
Climate Change	There are no direct climate change implications to this report.

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (Standards) require that: The chief audit executive must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity.
- 1.2 On 08 March 2022, the Finance & Audit Committee approved the Quality Assurance & Improvement Programme (QAIP), prepared to meet this requirement in 2022-23, which included a target for 'customer satisfaction with overall service'.
- 1.3 A survey was issued to Senior Managers and Members within the organisation to determine client satisfaction with the internal audit services provided.
- 1.4 The key performance indicators that form part of the annual counter fraud plan also include a target for 'customer satisfaction with overall service'. Accordingly, a separate survey was issued to all staff and Members in relation to counter fraud activity to determine client satisfaction with the service and also the level of fraud awareness across the organisation.

2. Internal Audit and Counter Fraud Surveys 2023

- 2.1 The internal audit survey was designed to determine satisfaction with services provided and also take a more detailed look at specific areas, including.
 - Awareness of internal audit services,
 - The internal audit workplan,
 - Compliance with the Chartered Institute of Internal Auditors (IIA) Core Principles, and
 - Overall satisfaction with internal audit services.
- 2.2 Appendix 2 provides the detailed results of the responses received in relation to the internal audit survey.
- 2.3 The counter fraud survey was also designed to determine satisfaction with services provided and take a more detailed look at specific areas, including:
 - Awareness of counter fraud services,
 - Fraud awareness,
 - Counter fraud activity,
 - Compliance with core principles, and
 - Overall satisfaction with counter fraud services.
- 2.4 Appendix 3 provides the detailed results of the responses received in relation to the counter fraud survey.

3. Appendices

- 3.1 The following documents are to be published with the report:
- 3.2 Appendix 2: Internal Audit satisfaction survey results 2023.
- 3.3 Appendix 3: Counter Fraud satisfaction survey results 2023.

4. Background Documents

- 4.1 There are no background documents.

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Secondary Implications	
Risk Assessment	The work of Internal Audit & Counter Fraud provides a key source of assurance for the council on the adequacy and effectiveness of its internal control arrangements.
Data Protection Impact Assessment	<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>
	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
	b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A
	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
Equality Impact Assessment	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
	b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. No
	<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>
Crime and Disorder	The Internal Audit & Counter Fraud Service 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 service combined with a sound internal control environment has a positive contribution to community safety in its broadest sense.
Digital and website implications	There are no digital implications to this report.
Safeguarding children and vulnerable adults	There are no direct safeguarding implications to this report.