

AUDIT COMMITTEE: 18 September 2018

INTERNAL AUDIT PROGRESS REPORT 2018/19 – INVESTIGATION TEAM

REPORT OF THE HEAD OF FINANCE

AGENDA ITEM: 10.2

Reason for this Report

1. Audit Committee's Terms of Reference requires that Members consider reports from the Audit Manager on Internal Audit's performance during the year.
2. This report has been prepared to provide Audit Committee Members with an update on the work of the Audit Section's Investigation team, as at 25 August 2018.

Background

3. An Audit Plan is prepared each year in order to provide a measure of the work performed by the Audit function. It is important that this allows for flexibility so that professional judgement can be applied, and work prioritised over the life of the Plan.
4. The Head of Finance prepares quarterly and half-yearly progress reports, outlining the work undertaken by the team.
5. The Corporate Director Resources receives progress updates, in order to provide a meaningful update on the work of the team and to give the opportunity to discuss changing priorities.

Issues

6. The progress report can be found at Appendix A and highlights that the team has been reduced by 1 full time equivalent. This in addition to the resource demands of a large scale police investigation have led to a reduced number of investigations completed compared to the previous year.
7. The value of concluded investigations exceeds £27,000 for the period April – August 2018. In terms of value compared to the corresponding period last year the main difference are fraud referrals from schools. It is noted that value of Council Tax cases closed is only slightly down compared to last year.
8. Referrals have reduced compared to the same period last year, primarily due to the cyclical nature of the National Fraud Initiative output but the ability to generate referrals has also contributed.
9. Despite, resource pressures Investigating Officer training continues to be delivered by the team and satisfaction levels remain at 100%.

Legal Implications

10. There are no legal implications arising from this report.

Financial Implications

11. The report identifies the holding of a vacant post within the investigation team which is supporting the audit financial position to be within budget.

RECOMMENDATIONS

12. That the Committee notes the content of the report.

IAN ALLWOOD
HEAD OF FINANCE
18 September 2018

The following is attached:

Appendix A: Investigation Team - Progress Report August 2018