
**REPORT FOR: GOVERNANCE, AUDIT
AND RISK
MANAGEMENT AND
STANDARDS
COMMITTEE**

Date of Meeting: 16 July 2019

Subject: **INFORMATION REPORT – Internal
Audit and Corporate Anti-Fraud
Year-End Reports 2018/19**

Responsible Officer: Dawn Calvert – Director of Finance

Wards affected: All

Enclosures: Appendix1 – Internal Audit Year-end
Report 2018/19
Appendix 2– Corporate Anti-Fraud
Team Year-end Report 2018/19

Section 1 – Summary

This report sets out the 2018/19 year end reports for Internal Audit and the Corporate Anti-Fraud Team and includes the Head of Internal Audit's overall audit opinion on the control environment.

FOR INFORMATION

Section 2 – Report

Background

- 2.1. Annually the GARMS Committee considers a mid and full year reports from Internal Audit and Corporate Anti-Fraud covering progress against the agreed plans.

Internal Audit Year-End Report (Appendix 1)

- 2.2. Overall the Internal Audit Team has achieved 90% of the 2018/19 revised annual internal audit. This included 100% achievement of the core financial systems reviews. A total of 303 recommendations were made to management to improve internal controls of which 98% were agreed for implementation exceeding the 95% target.
- 2.3 Appendix 1 details the Head of Internal Audit Opinion, provides a summary of all the work undertaken during the year, covers the direction of assurance travel and the performance of Internal Audit against the agreed key performance indicators.

Corporate Anti-Fraud Report (Appendix 2)

- 2.4 Of the 15 objectives in the CAFT Fraud Plan 2018/19, 2 were exceeded, 9 have been achieved, 2 were partially achieved and 2 were not achieved.
- 2.5 Appendix 2 provides a summary of outcomes from the work of the Corporate Anti-Fraud Team during 2018/19, details work undertaken in addition to the plan, the performance of the Anti-Fraud Team against the agreed key performance indicators and summaries fraud referrals, outcomes and savings achieved.

Further Information

The next report on the performance of Internal Audit and CAFT will be the 2019/20 Mid-year Reports to be submitted to GARMS Committee in December 2019.

Legal Implications

Accounts & Audit Regulations 2015

Internal audit

5.—(1) A relevant authority must 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.

Financial Implications

There are no financial implications to this report.

Risk Management

There are no risk management implications to this report.

Equalities implications

None

Corporate Priorities

The Internal Audit and Corporate Anti-Fraud Service contribute to all the corporate priorities by enhancing the robustness of the control environment and governance mechanisms that directly or indirectly support these priorities.

Section 3 - Statutory Officer Clearance

Name: Dawn Calvert



Chief Financial Officer

Date: 03/07/19

Section 4 - Contact Details and Background Papers

Contact: Susan Dixon, Head of Internal Audit & Corporate Anti-Fraud,
Tel: 0208 424 1420

Justin Phillips, Corporate Anti-Fraud Service Manager
Tel: 0208 424 1609

Background Papers: None