

REPORT TITLE: ANNUAL FRAUD REPORT 2017-18

31 JULY 2018

REPORT OF PORTFOLIO HOLDER: CLLR ASHTON – PORTFOLIO HOLDER FOR FINANCE

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WARD(S): ALL

PURPOSE

The purpose of this paper is to provide the Audit Committee with an overview of outcomes against the 2017-18 Fraud Plan.

RECOMMENDATIONS:

1. The Audit Committee note the Chief Internal Auditor's Annual Fraud Report 2017-18 attached as Appendix 1.

IMPLICATIONS:

1 COUNCIL STRATEGY OUTCOME

- 1.1 Internal audit plays a vital role in supporting the Council accomplish its strategic outcomes and service plan objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

2 FINANCIAL IMPLICATIONS

- 2.1 The Internal Audit Plan is comprised of 310 resource days and was delivered within the agreed budget.

3 LEGAL AND PROCUREMENT IMPLICATIONS

- 3.1 Internal audit in liaison with the S151 Officer and the Monitoring Officer will liaise as required with the police dependent on the type and nature of investigation/ allegation.

4 WORKFORCE IMPLICATIONS

- 4.1 None.

5 PROPERTY AND ASSET IMPLICATIONS

- 5.1 None.

6 CONSULTATION AND COMMUNICATION

- 6.1 The Corporate Governance Group and the Strategic Director (Resources) has been consulted on the contents of the Annual Fraud Report 2017-18.

7 ENVIRONMENTAL CONSIDERATIONS

- 7.1 None.

8 EQUALITY IMPACT ASSESSEMENT

- 8.1 None.

9 DATA PROTECTION IMPACT ASSESSMENT

- 9.1 None required.

10 RISK MANAGEMENT

- 10.1 The audit needs assessment follows a risk based audit approach taking cognisance of the Council's risk register.

Risk	Mitigation	Opportunities
<i>Financial / VfM</i>	Internal audit supports the Council to ensure proper financial management through its audit activities and assurance service.	Sound financial management ensures that the Council is making best use of public money and achieving value for money for the residents of the District.

11 SUPPORTING INFORMATION:

- 11.1 The CIPFA Code of Practice on Managing the Risk of Fraud & Corruption sets out the principles that define the governance and operational arrangements necessary for an effective counter fraud response.
- 11.2 It is these principles that underpin the Southern Internal Audit Partnership's approach to support the management of the risk of fraud and corruption within Winchester City Council.
- 11.3 In accordance with the CIPFA Code of Practice an annual report (attached) is presented to provide those charged with governance an overview of counter fraud activity during the year ending 31 March 2018.

12 OTHER OPTIONS CONSIDERED AND REJECTED

- 12.1 None.

BACKGROUND DOCUMENTS:-

Previous Committee Reports:-

AUD185 Internal Audit Plan 2017-18.

Other Background Documents:-

None.

APPENDICES:

Appendix 1 – Annual Fraud Report 2017-18.