

# **Regulation, Audit & Accounts Committee**

**23 July 2018**

## **Internal Audit – Annual Fraud Report 2017/18**

### **Report by Director of Finance, Performance and Procurement and Head of Southern Internal Audit Partnership**

#### **Executive Summary**

This report provides a summary of internal audits work in relation to anti fraud activity for 2017/18.

#### **Recommendation**

The Committee is asked to note the annual fraud report for the year ended 31st March 2018.

#### **1. Introduction**

- 1.1 This report provides the Regulation, Audit & Accounts Committee with an overview of reactive and proactive counter fraud activity undertaken by internal audit for the period ending 31 March 2018.

#### **2 Contextual Information**

- 2.1 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.
- 2.2 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 West Sussex County Council.
- 2.3 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.

#### **3. Resource Implications and Value for Money**

- 3.1 None arising directly from this report

#### **4. Equality Duty.**

- 4.1 An Equality Impact Report is not required for this decision as report dealing with internal or procedural matters only.

#### **5. Risk Management Implications**

- 5.1 There are risks associated with services not addressing key recommendations arising from the audit findings. Follow up audit review will be undertaken to ensure that agreed actions have been implemented. A report detailing the status of high priority Internal Audit recommendations will be presented to each meeting of this Committee for monitoring to ensure that key risks are addressed on a timely basis.

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**Appendices**

Appendix A - Annual Fraud Report 2017-18

**Background Papers**

None