

Report title: Internal Audit and Counter Fraud Plan 2019/20	
Report to: Audit, Governance and Standards Committee	
Report author: Paula Clowes – Head of Assurance	
Date: 25 March 2019	For: Decision
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County Divisions affected: All Essex	

1. Purpose of Report

- 1.1 The Council is required under the Accounts and Audit Regulations 2015 to maintain an adequate and effective system of internal audit, and this responsibility has been delegated to the Executive Director for Corporate and Customer Services (S151 officer). The Internal Audit and Counter Fraud Team provide independent and objective assurance that the system of governance, risk management and control is operating effectively.
- 1.2 The proposed activity of the Internal Audit and Counter Fraud Service is captured in an annual plan (see Appendix 1). Coverage within the plan, combined with other sources of assurance, should be sufficient to enable the Head of Assurance in her capacity as the chief audit executive to provide the Audit, Governance and Standards Committee with an independent, objective, and evidence based opinion on the overall adequacy and effectiveness of the Council's system of internal control. The planned coverage will also inform the Council's Annual Governance Statement.

2. Recommendations

- 2.1 Members are requested to approve the 2019/20 Internal Audit and Counter Fraud Plan at appendix 1 to this report

3. Financial Implications

- 3.1 There are no financial implications as the Internal Audit activity for 2019/2020 will be met within existing resources.

4. Legal Implications

- 4.1 Internal audit is a key way in which councillors can be assured that the Council is using its resources effectively and that the Council is discharging its fiduciary duties concerning taxpayers' money. It helps services to design systems which have appropriate controls and also helps identify and respond to breaches if they occur.

5. Staffing and Other Resource Implications

- 5.1 There are no staffing or resource implications.

6. Equality and Diversity Implications

- 6.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when ECC makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 6.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation.
- 6.3 Equality and diversity matters have been considered in the production of the Internal Audit Plan.

7. List of Appendices

Appendix 1- Draft Essex County Council Internal Audit and Counter Fraud Plan 2019/20

8. Background Papers

ECC Organisational Strategy
ECC Strategic Risk Register
Public Sector Internal Audit Standards