



Governance, Audit, Risk Management and Standards Committee (GARMS)

Title	Internal Audit & Corporate Anti-Fraud Team (CAFT) Annual Plan 2024-25
Date of meeting	15 April 2024
Report of	Executive Director of Assurance & Public Protection Head of Internal Audit Assistant Director Counter Fraud, Community Safety & Protection
Wards	N/A
Status	Public
Urgent	No
Appendices	Appendix A - Internal Audit & CAFT Annual Plan 2024-25
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Summary

The Internal Audit & CAFT Plan has been formulated in consultation with the Council Management Team and with reference to the Council's risk registers.

Progress on the delivery of the plan will be given to the GARMS Committee at each meeting during 2024-2025.

Recommendations

That the Governance, Audit, Risk Management and Standards Committee approves the Internal Audit and CAFT Annual Plan for 2024/25 as highlighted in appendix A.

Reasons for the Recommendations

1.1 The GARMS Committee's role in receiving the Internal Audit & CAFT Plan for 2024-25 is to consider and approve the planned programme of work.

1.2 Compliance with the Public Sector Internal Audit Standards.

Alternative Options Considered and Not Recommended

2.1 Not Relevant

Post Decision Implementation

3.1 The Internal Audit & CAFT Plan will be delivered and progress against the plan reported to the GARMS Committee at future meetings throughout the year.

Corporate Priorities, Performance and Other Considerations

Corporate Plan

4.1 Our Plan for Barnet (the corporate plan 2023 -2026) was adopted in March 2023.

4.2 All internal audit planned activity in 2024-25 is aligned with the Council's objectives set out in the Corporate Plan 2023-2026, and thus supports the delivery of those objectives by giving an auditor judgement on the effectiveness of the management of the risks associated with delivery of the service.

Corporate Performance / Outcome Measures

4.3 A comprehensive Internal Audit Plan is essential to giving an annual Internal Audit Opinion on the internal control environment (ICE) which is fundamental for the achievement of all of the Council's objectives. This opinion forms an integral element of the Annual Governance Statement.

4.4 The Council has a responsibility to protect the public purse through proper administration and control of the public funds and assets to which it has been entrusted.

Sustainability

4.5 None in the context of this decision.

Corporate Parenting

4.6 None in the context of this decision.

Risk Management

4.7 All Internal Audit activity is directed toward giving assurance about risk management within the areas examined. By so doing the aim is to help maximise the achievement of the Council's objectives. Internal Audit does this by identifying areas for improvement and agreeing actions to address the weaknesses.

4.8 Internal Audit work contributes to increasing awareness and understanding of risk and controls amongst managers and thus leads to improving management processes for securing more effective risk management.

Insight

4.9 None in the context of this decision

<p>Social Value</p> <p>4.10 None in the context of this decision</p>
<p>Resource Implications (Finance and Value for Money, Procurement, Staffing, IT and Property)</p>
<p>5.1 When internal audit findings are analysed alongside finance and performance information it can provide management with the ability to assess value for money.</p> <p>5.2 In addition, the follow-up of audit recommendations will ensure that a positive culture of internal control is achieved.</p> <p>5.3 The delivery of the Internal Audit plan is being achieved from Internal Audit's current budget.</p>
<p>Legal Implications and Constitution References</p>
<p>6.1 The Council's Constitution Part 2B Paragraph 2.3 sets out the terms of reference for Committees. The responsibilities for the Governance, Audit, Risk Management and Standards (GARMS) Committee include providing "independent assurance to the members of the adequacy of Barnet Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place". The terms of reference also states at 1.4.11 a responsibility "to monitor the effective development and operation of the Council's Corporate Anti-Fraud Team (CAFT) and approve the Counter Fraud Framework".</p> <p>6.2 The Council also has a duty under section 3 of the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. Regulation 3 of the Accounts and Audit Regulations 2015 requires the Council to ensure that it has a sound system of internal control which:</p> <ul style="list-style-type: none"> • Facilitates the effective exercise of its function and the achievement of its aims and objectives; • ensures that the financial and operational management of the authority is effective; and • includes effective arrangements for the management of risk. <p>6.3 Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 requires 'an authority to conduct a review at least once in a year of the effectiveness of its system of internal control.'</p>
<p>Consultation</p>
<p>7.1 N/A</p>

Equalities and Diversity

8.1 Effective systems of audit, internal control and corporate governance provide assurance on the effective allocation of resources and quality of service provision for the benefit of the entire community. Individual audits assess, as appropriate, the differential aspects on different groups of individuals to ensure compliance with the Council's duties under the 2010 Equality Act.

Background Papers

N/A