

Shared Services Joint Committee

Report by Andi Priestman, Shared Service Manager – Audit and Fraud

19 January 2022

Subject: Internal Audit and Fraud Update

1. Purpose

- 1.1 The purpose of this report is to update the Committee on progress in relation to the shared management approach agreed and implemented within the Internal Audit and Fraud service.

2. Recommendations

- 2.1 It is recommended that the Committee notes the contents of the report and progress against the current action plan.

3. Progress Update

- 3.1 The formal appointment of the Shared Manager – Audit and Fraud was made on 1 January 2020.
- 3.2 An action plan was developed for the short to medium term, which is set out at [Appendix 1](#) and includes progress to date against the following:
1. Workstreams across WDC and IC for April 2020 to March 2021.
 2. Further development of audit planning, methodology and reporting to provide a high quality service to both Councils.
- 3.3 As can be seen from the action plan update, good progress has been made and other potential opportunities will be considered for further development of shared/joint approaches to service provision across the two Councils.

Andi Priestman
Shared Service Manager – Audit and Fraud
West Dunbartonshire Council and Inverclyde Council
Date: 19 January 2022

Person to Contact: Andi Priestman, Shared Service Manager – Audit and Fraud
andi.priestman@inverclyde.gov.uk
andi.priestman@west-dunbarton.gov.uk

Appendices: Action Plan

[Appendix 1](#)

Area of Activity	Summary of Actions	Responsible Officer	Anticipated Completion Date	Progress Update 19 January 2022
Audit and Fraud workstream April 2021 to March 2022	Finalise Annual Audit Assurance Statement for 2020-21 - Inverclyde Council - West Dunbartonshire Council	Shared Service Manager – Audit and Fraud	31 May 2021	Complete.
	Undertake audit planning to develop 2021-22 annual audit plans for approval - Inverclyde Council - West Dunbartonshire Council - Inverclyde IJB - West Dunbartonshire IJB	Shared Service Manager – Audit and Fraud	31 March 2021	Complete.
	Delivery of Annual Audit Plan 21-22 - Inverclyde Council - West Dunbartonshire Council - Inverclyde IJB - West Dunbartonshire IJB - Dunbartonshire and Argyll & Bute Valuation Joint Board	Shared Service Manager – Audit and Fraud	31 May 2022	Progress against Audit Plans is monitored on a monthly basis to ensure sufficient work is undertaken in order to provide reasonable assurance to the CFO/s95 Officer of the relevant organisation to inform the annual governance statement.

Area of Activity	Summary of Actions	Responsible Officer	Anticipated Completion Date	Progress Update 19 January 2022
Further developments	<ul style="list-style-type: none"> • Review audit methodology and reporting procedures across both Councils for best practice. • Review Corporate Fraud arrangements, including policies and procedures across both Councils for best practice. • Develop a clear internal audit people strategy which supports the Councils' objectives and promotes a culture of excellence. 	Shared Service Manager – Audit and Fraud	31 March 2022	<ul style="list-style-type: none"> • Audit methodology and reporting procedures has been realigned across both Councils. • The review of corporate fraud arrangements, including policies and procedures across both Councils is ongoing to ensure due cognisance is taken of best practice. • A Lead Internal Auditor has been recruited at West Dunbartonshire Council which increases management resilience. Audit resource at WDC has been aligned to deliver a partner approach to organisations subject to internal audit reviews which ensures continuity of audit support and develop an enhanced understanding of each organisation within the audit team.