

**WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE**

**AUDIT BRIEF**

**CORPORATE FRAUD 2013/14**

**Introduction:**

The audit of the Corporate Fraud will be carried out accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Bromsgrove District Council for 2013/14 as approved by the Audit Board on 14th March 2013. The audit will be a risk based systems audit of the Corporate Fraud Bromsgrove District Council

**Objectives of the Audit:**

The review will assess whether the following control objectives of Corporate Fraud are being achieved:

- There are up to date policies for example Anti-Fraud and Corruption and Whistle-blowing within the Councils and a strategic overview to ensure that the opportunity for fraud and corruption is reduced to a minimum;
- The Council is promoting awareness of fraud to all staff members;
- Both Councils are keeping all policies up to date and reviewing in line with new legislation to ensure that they are fit for purpose e.g. Bribery Act 2010;
- Declaration of interests and Hospitality Registers are completed by Members and Officers with regular monitoring in place.

**Scope of the Audit:**

The review will be a full system audit. The review will concentrate on to the areas stated above for Corporate Fraud and will cover the Councils Corporate Fraud systems in place at the time of the audit.

The audit will not cover any reported cases of Corporate Fraud.

The Audit Commissions Protecting the Public Purse 2013 will be assessed separately within the 2013/14 Governance Audit.

**Risk Register Entries:**

The following entries on the corporate risk register are relevant to this review:

- COR 2: Councils' do not respond to financial constraints effectively
- COR 4: Political change/influence at Bromsgrove District Council

**Audit Timing and Resource:**

The auditor undertaking this review will be:  
Fiona Ziro, email: [fiona.ziro@redditchbc.gov.uk](mailto:fiona.ziro@redditchbc.gov.uk), Ext. 3204

The review will be supervised / managed by:  
Helen Tiffney, [helen.tiffney@worcester.gov.uk](mailto:helen.tiffney@worcester.gov.uk), 01905 722 165

The proposed start date for this audit is: Monday 3<sup>rd</sup> March 2014

The number of audit days allocated to this review is: 17

**Reporting requirements and timescales:**

Please note that the timescales below are indicative and may change as the audit progresses.

All findings and recommendations will be discussed with the client prior to being included in the draft and final reports. The draft and final reports will be distributed to Jayne Pickering (Executive Director - Finance and Recourses) and Amanda DeWarr (Head of Customer Access and Financial Support). The final reports will also be copied to Kevin Dicks; Chief Executive. The target timescale for the issue of the draft and final reports and receipt of management responses is as follows:

Issue of draft report: Thursday 27<sup>th</sup> March 2014

Receipt of management responses to draft report: Thursday 10<sup>th</sup> April 2014

Issue of final report: Thursday 17<sup>th</sup> April 2014

Where management response to the draft report has not been received 2 days before the target date for receipt Internal Audit shall send management a reminder of the target date for receipt of their response. Where management response to the draft report has not been received by the target date for receipt Internal Audit will notify the relevant Head of Service / Director that a response has not been received by the agreed deadline.

**Client satisfaction survey:**

We value your feedback with respect to our work and will be asking you to complete a client satisfaction survey at the end of this piece of work in order to help us to ensure that there is continuous improvement in the service that we provide to Bromsgrove District Council and Redditch Borough Council.

**Internal Audit sign off:**

Signature: Helen Tiffney  
Name: Helen Tiffney  
Position: Lead Auditor  
Date: 27<sup>th</sup> February 2014

**Client sign off:**

Signature:  
Name:  
Position: Service Manager / Head of Service / Director  
Date: