

Audit & Counter Fraud Strategy 2020-2024

I. Introduction

The Audit & Counter Fraud Shared Service was established on 1 March 2016 to provide internal audit, counter fraud and investigation services to Medway Council and Gravesham Borough Council. The Audit & Counter Fraud Charter sets out our purpose, authority and responsibilities to deliver these services to both authorities. Our Strategy supports the Charter and provides a framework to ensure our work is aligned to the priorities and values of both Medway and Gravesham councils.

This strategy will be delivered through Annual Internal Audit & Counter Fraud Plans prepared for each authority, setting out the annual programme of work and available resources for each. Our Quality Assurance & Improvement Programme (QAIP) will support the service in embedding a culture of continuous improvement, and help demonstrate the quality and performance of the service to both authorities.

The Chartered Institute of Internal Auditors (CIIA) defines internal auditing as: *an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.* The Audit & Counter Fraud Shared Service combines this role with working alongside the councils to manage their fraud risk, including work to prevent, detect and investigate fraudulent activity committed against the councils.

II. Our mission & vision

We will adopt the mission statement of internal audit of the Chartered Institute of Internal Audit (CIIA) for all aspects of our work: To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Our vision is to deliver high quality assurance, consultancy and counter fraud work to help ensure the authorities meet their objectives. We will act as a catalyst for driving positive change, promoting improvement, learning & innovation so that we can truly add value. By investing in our staff and working to raise our profile, we aim to become the default and respected advisor and critical friend at the heart of Medway Council and Gravesham Borough Council.

III. Our strategic objectives

We have three core strategic objectives for the Shared Service to drive us towards achieving our mission & vision:

Aligned priorities

- Our strategies & work plans will be developed and reviewed in consultation with key clients to ensure they are closely aligned to the core objectives and risks of the authorities.
- Our audit work will be scheduled and the scope defined in consultation with key clients to ensure we focus on the right areas.

- Our Counter Fraud activity will be directed to the most appropriate areas of risk within each authority.
- We will take a balanced and pragmatic approach to our work and our reports will emphasise positive findings alongside areas for improvement.
- Our performance measurement and monitoring arrangements will be focussed on the aspects of the service most valued by senior management and the Audit Committees of the both authorities.

Effective staff

- We are committed to investing in staff development through training and other opportunities and will support professional qualification training and continuing professional development across the service.
- We will employ and develop a strong mix of people with different skills, technical expertise and we will match those people to the work plans to make the best use of our staff.
- We will be a great place to work with a motivated, productive and aspirational workforce.

Positive impact

- We will build strong, positive professional relationships with key clients and Members across both authorities and engage them in the development of our strategies and work plans.
- We will raise the profile of the work of the service to ensure senior management and Members are aware of the responsive consultancy and investigation services we can provide.
- We will seek to be involved in key projects and working groups at both authorities to provide assistance on governance, risk and control and also to promote our work and the services we can provide to a wider audience.
- We will share our outputs promptly with clients and Audit Committees through high quality reports to maximise the positive impact of our work.
- We will continue to build on the success of the shared working arrangements and explore all opportunities for further development, including the potential to expand the partnership and increase cost savings and resilience or sell services.