
Internal Audit & Counter Fraud Strategy 2020-2024 (2021 Refresh)

I. Introduction

The Internal Audit & Counter Fraud Shared Service was established on 1 March 2016 to provide Internal Audit and Counter Fraud functions to Medway Council and Gravesham Borough Council. Our Strategy provides a framework to ensure our work is aligned to the priorities and values of both Medway and Gravesham councils and is delivered through Internal Audit and Counter Fraud Plans prepared for each authority, setting out the available resources and programmes of work for each.

The role of the Internal Audit team is to provide 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 Internal Audit Charter sets out our purpose, authority, and responsibility to deliver the Internal Audit function to both authorities and this Strategy is designed to support the Charter. Our Quality Assurance & Improvement Programme (QAIP) will support the Internal Audit team in embedding a culture of continuous improvement and help demonstrate the quality and performance of the Internal Audit team at both authorities.

The role of the Counter Fraud team is to act as the consultant to each authority on issues of fraud, bribery, and corruption. It will assess the fraud risks associated with each council's objectives, providing advice and guidance in relation to fraud prevention and raising fraud awareness amongst employees and Members through appropriate training. The Counter Fraud team will also undertake pro-active counter fraud activity to identify potential instances of fraud and error as well as respond to allegations received with appropriate investigation methods. In cases of proven fraud and error, redress will be sought, and the findings used to further enhance fraud prevention, with publicity designed to deter potential future offenders. This strategy is designed to support the Anti-Fraud & Corruption Strategies of both councils.

II. Our mission & vision

The mission of the Internal Audit & Counter Fraud Shared Service is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight, and to protect assets, resources, and public funds by ensuring they are not misused or misappropriated through fraud, bribery, corruption, and theft.

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, 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 internal audit activity 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 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, partners 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 assurance, consultancy, and counter fraud 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 matters and also to promote our work and the services we can provide to a wider audience.
- We will work with key external partners, such as the Police, Immigration, other local authorities and the Department for Work and Pensions (DWP), to address fraudulent activity that crosses organisational responsibilities and boundaries.
- We will share our outputs promptly with clients and the 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.