

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE – 21 MARCH 2017

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2016/17

[Wards Affected: All]

Summary and purpose:

The Committee's Terms of Reference include provision for the Committee to comment on the progress made in the achievement of the Audit Plan. An update on the current position of the reviews in 2016/17 is presented.

How this report relates to the Council's Corporate Priorities:

The work of the Internal Audit service can have an impact upon all the Council's priorities as its work involves exposure to all service areas.

Financial Implications:

There are no specific financial implications from this report, however the delivery of the Audit Plan will contribute towards the Council's sound financial and management processes and help ensure sound probity and governance arrangements are in place.

Legal Implications:

The Council must have an operational plan that must cover a period of no more than a year in order to fully comply with the requirements of the Code of Practice issued by CIPFA, which is given mandatory status by the Accounts and Audit Regulations.

Introduction

1. The progress on the completion of the Internal Audit Plan for 2016/17 is shown as attached at Annexe 1.

Conclusion

2. The Committee is asked to note the progress being made on the 2016/17 Audit Plan and to note that 66 Audit days are still to be provided by the contractor.
3. These days are made up of the Project Management Review (20), Emergency Planning (10), Agresso Upgrade (10), Construction Industry Scheme (10) are to commence in the last few weeks of March although these may not be

completed by the end of March I assess at this point in time a deferral is not necessary.

For the remaining 16 days a request for deferral to 2017/18 for 2 reviews (highlighted yellow on Annexe 1).

- a. Approval of Invoices on Agresso (6 days) – This review is in relation to the approval of invoices between Orchard (the Housing Management system) and Agresso (the General Ledger System) and cannot be completed in 2016/17 financial year due to the delay in the implementation of the Agresso upgrade (IT), due to the loss of key personnel.
- b. Data Protection (10 days) – the late availability of the contractors resource on the 3 April 2017 necessitates the need to request a deferral into 2017/18 from the Audit Committee.

Recommendation

It is recommended that the Committee notes:-

1. the progress for the Internal Audit Plan 2016/17, as attached at Annexe 1; and
2. endorses the proposed deferrals shown in yellow to be carried out in 2017/18.

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

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