

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

24 JULY 2017

Title:

INTERNAL AUDIT PLAN PROGRESS 2016/17 AND 2017/18

[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 and 2017/18 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.

1. Introduction

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

The progress on the commencement of the Internal Audit Plan for 2017/18, including the relevant quarters as agreed by the Head of Services and Service Managers are attached at Annexe 2.

Two new reviews have been proposed for the 2017/18 Internal Audit Plan, by the relevant Heads of Service. The first review relates to the Production of the Final Accounts process that we have in operation to assessment whether there any improvements that can be made to meet the new revised timescales. The second review relates to Fire Safety Assessment Checks to provide management assurance

that these are completely in accordance with our procedures and meet legislative requirements.

The Committee is also asked to note that the review of Data Protection deferred from 2016/17 has been completed in Quarter 1 of 2017/18 financial year.

Recommendation

It is recommended that the Committee:

1. notes the progress for the Internal Audit Plan 2016/17 as attached at **Annexe 1**;
2. notes the progress for the Internal Audit Plan 2017/18 as attached at **Annexe 2**, and endorse the inclusion of the additional reviews covering the Production of the Final Accounts Process and the Completeness of the Fire Safety Assessment Checks as indicated in blue.

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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