

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE
20 NOVEMBER 2017

Title:

INTERNAL AUDIT PLAN PROGRESS 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 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 2017/18, is shown as attached at Annexe 1.

Proposed changes to the Audit Plan

The project relating to the Approval of invoices on Agresso is dependant on the implementation of the interface of the Orchard system to Agresso being completed to enable the internal Audit review to be carried out. However, this project has yet to be completed and it is therefore proposed that this review is deferred until 2018-19. The 6 audit days from this review will assist in resourcing a new proposed review of income streams (10 days). This review is required to give assurance that where an increase in income is being generated that appropriate controls and workflows are in place to ensure that all income due is collected in a timely manner.

Recommendation

It is recommended that the Committee:-

1. receives the progress report for the Internal Audit Plan 2017/18, as attached at Annexe 1 and make any comments to officers.
2. endorses the deferral of the review on the Approval of Invoices on Agresso and approves the new additional review of Income Streams.

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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