

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE – 4 MARCH 2019

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2018/19

[Wards Affected: All]

Summary and purpose:

The Committee's Terms of Reference include provision for the Committee to monitor and comment on the progress made in the achievement of the Internal Audit Plan. An update on the current position of the reviews in 2018-19 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 to provide assurance on the control environment of the Council.

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 2018-19 is shown as attached at Annexe 1.

2. A request for deferral of the review relating to the Community Infrastructure Levy (CIL) (highlighted in yellow in Annexe 1) for 7 days, is being made as

the sytem is not yet in operation and therefore there is isufficient activity to audit.

Conclusion

3. The Committee to approve the request for the deferral to 2019/20 for the Community Infrastructure Levy and note the progress made on the 2018/19 Audit Plan.

Recommendation

It is recommended that the Committee

1. approves the deferral of the review to 2019/20
2. notes the status of the 2018-19 Audit Plan as attached in Annexe 1.

Background Papers

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

CONTACT OFFICER:

Name: Gail Beaton

Telephone: 01483 523260

E-mail: gail.beaton@waverley.gov.uk