

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

4 MARCH 2019

Title:

PROPOSED AUDIT PLAN FOR 2019-20

[Wards Affected: All]

Summary and purpose:

The Committee's terms of reference include provision for the Committee to approve the proposed Internal Audit Plan for 2019-20. This report presents the Draft Internal Audit Plan for 2019-20 and the Committee is invited to comment before the Plan is adopted. The plan has been drawn up by the Internal Audit Client Manager through consultation with Heads of Service Team and Management Board and completing a risk assessment of the audit universe of the council's activities.

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.

Equality and Diversity Implications:

The intention of the council is to be fair, proportionate and apply those consistently in the Council's activities.

Financial Implications:

Internal audit work includes consideration of value for money issues and, allied to this, the potential for waste, loss, theft and inefficiency. 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 Audit 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 draft Internal Audit Plan for 2019-20, attached at Annexe 1, has been prepared after consultation with key officers of the council and an Audit Risk Assessment of Waverley's control environment and audit universe of activities. Issues were raised in those consultations, and it has been necessary to consider carefully which of the current developments and pressures the Internal Audit Service is best able to assist

with, or have a meaningful input in providing management assurance on the control environment.

Proposed Plan for 2019-2020

2. The proposed draft Internal Audit Plan for 2019-20 presented for endorsement has been prepared by the Internal Audit Client Manager, through consultation with Heads of Service, agreed by the Section 151 Officer and Management Board.
3. The plan proposes to provide 400 days of which 100 will be allocated to the new contractor Southern Internal Audit Partnership, with the remaining 300 days being provided by the in-house team. The 300 days will include the proactive and reactive work that will be carried out within the team.
4. The draft 2019-20 proposed Audit Plan has been prepared with reference to the Internal Audit Risk Assessment, as well as assessing the current control environment, strategic risk register and operational management input.
5. Resources have been allocated to priority risk areas including those that may hinder the achievement of Waverley's corporate priorities.

Where there are identified changes to systems and services throughout the year, a provision for contingency has been included in the Plan to review these operational areas where possible.

Conclusion

6. The proposed Internal Audit Plan for 2019-20 gives coverage to the key known issues facing Waverley in the coming 12 months, with a contingency held to address those issues that may materialise in the year.

Recommendation

The Audit Committee is invited to comment and approve the draft Internal Audit Plan for 2019-20, 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.

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