

**WAVERLEY BOROUGH COUNCIL**

**AUDIT COMMITTEE – 24 SEPTEMBER 2019**

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**Title:**

**PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2019/20**

**[Wards Affected: All]**

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**Summary and purpose:**

The Committee's Terms of Reference include provision for the Committee to approve, monitor and comment on the progress made in the achievement of the Internal Audit Plan. An update on the current position of the internal audit reviews in 2019-20 is presented.

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

The work of Internal Audit service has 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. Internal Audit work contributes to the safeguarding of assets against loss and waste and identifying other value for money issues.

**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. Any changes that arise in the plan will be within the current budget.

**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.

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## **Introduction**

1. The progress on the completion of the Internal Audit Plan for 2019-20 is shown as attached at Annexe 1.
2. The recent appointment of a new contractor from 01 April 2019 has resulted in a bedding in period to enable reviews to be completed in collaboration with Heads of Service whilst adapting to changes in methodology. Many of the reviews have commenced however only a few have reached the finalisation stage.
3. There is a current short fall with the in house resourcing due to the loss of a member of staff. This has instigated the compilation of an action plan to reassess the position of the audit plan, including revising and rescheduling of the plan according the priorities, which will result in procuring additional resources to meet this shortfall.

## **Conclusions**

4. The Committee to recognise the requirement to focus on the delivery of the plan but to also ensure that those that play a role in its achievement are aware of their role and the expectations that are placed upon them to fulfil the plan.
5. The Audit Manager will keep the Audit Committee apprised of the how the shortfall in resources will be resolved. This will be formally reported at the next Audit Committee meeting in November 2019, in the interim period the Chairman and Vice Chairman of the Audit Committee will be updated on the progress being made.

## **Recommendation**

It is recommended that the Committee notes the contents of the Internal Audit progress report for September 2019 as attached in Annexe 1.

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## **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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