

**WAVERLEY BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**26 NOVEMBER 2019**

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**Title:**

**PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS**

[Wards Affected: ALL]

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**Summary and purpose:**

To inform the Audit Committee of Senior Management's progress in implementing the recommendations raised by Internal Audit following a review in their service areas. This report will enable the Committee to consider what action is required in respect of those that are overdue or appear likely to be implemented later than the target date.

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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:**

Internal audit work helps management in achieving good value for money and, individual recommendations may have value for money implications.

**Legal Implications:**

There are no direct legal implications, although good governance is strengthened by attention to the matters raised in audit recommendations.

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**Introduction**

1. This report provides the Audit Committee with the latest position regarding the implementation of Internal Audit recommendations.
2. Annexe 1 provides the current position on recommendations due for completion at the end of the month of the Audit Committee date.

## **Conclusion**

3. Recommendations relate to the control environment and hence the overall governance and risk management of the Council and it is important that agreed actions are completed within timeframes agreed with the relevant Head of Service.

## **Recommendation**

It is recommended that the Committee considers the information contained in Annexe 1 and, following discussion at the Audit Committee meeting identifies any action it wishes to be taken.

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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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## ANNEXE 1



### Audit Recommendations overdue or due within the end of the month after the AC



Generated on: 11 November 2019

Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed

#### Head of Service Vickers, Peter

IA20/04.001 Version of Financial Regulations						
<b>Action Code &amp; Description</b>	The latest version of the Council's Financial Regulations v2.1 was approved by Council on 19th March 2019. However the version made available to Council personnel on the intranet is version 1.2 approved date 10th November 2017, two versions have superceded this.				<b>Exit Meeting Date</b>	13-Sep-2019
	Accountancy team and other Council personnel may be referring to version 1.2 of Financial Regulations which has been updated to version 2.1 and therefore implementing procedures which are not compliant with latest Council policy.				<b>Due Date</b>	30-Sep-2019
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/04 Reconciliations of key financial systems					
<b>Agreed Action</b>	<i>The intranet (Backstage) will be updated with Financial Regulations v2.1</i>					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	90%	<b>Head of Service</b>	<b>Peter Vickers</b>
<b>All Notes</b>	Financial regs are currently being reviewed alongside the CPR's and will be taken to the November Audit committee. This may be delayed until the February committee depending on the progression of the commercial strategy adoption, a proposal will be made to remove the requirement for fees and charges to be approved by Full Council.					16-Oct-2019

Please note:- Recommendations reported as overdue to the September 2019 Audit Committee have now been implemented by the relevant Heads of Services.

