

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE – 26 NOVEMBER 2019

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2019/20

[Wards Affected: All]

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.

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.

Introduction

1. The progress on the completion of the Internal Audit Plan for 2019-20 is shown as attached at Annexe 1.
2. The vacant in-house position of the Internal Auditor is current going through the recruitment process. This instigated the need to compile an action plan to reassess the audit coverage for 2019/20, including revising and rescheduling of the plan according to priorities. This resulted in the decision to procure an additional 37 days from our current provider of Internal Audit services, Southern Internal Audit Partnership (SIAP) as agreed with the Chair and Vice Chair of the Audit Committee. This means that a total of 131 days is being provided by the partnership. The remaining reviews currently shown in Annexe 1 in Para 6 (Adjustments to the Internal Audit Plan) will be included in next year's Audit Plan for 2020/21. Each review allocated to SIAP is marked by an asterisk (one * indicating those allocated at the start of the financial year and two ** indicating a new allocation to them in October 2019).

Conclusions

3. The Audit Manager will continue to keep the Chairman and Vice Chairman of the Audit Committee updated on the progress of the Audit Plan as we move into quarter 4.

Recommendation

It is recommended that the Committee notes the contents of the Internal Audit progress report to the beginning of November 2019 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