

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE – 23/03/2015

Title:

Progress on the Internal Audit Plan 2014-15

[Wards Affected: All]

Summary and purpose:

The Committee's terms of reference include provision for the Committee to comment on the progress made in the Audit Plan. This report updates the committee on the current position of the Internal Audit reviews detailed in the attached 2014/15 Audit Plan.

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.

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 Internal Audit Plan work is completed by our contractors Baker Tilly who are currently procured to provide approximately 230 days per year, with an additional 20 days carried over for deferred reviews from 2013/14. The progress on the completion of the Internal Audit Plan for 2014/15 is shown as attached at Annexe 1. The contractor is currently on track to achieve the audit plan with the review of reconciliations being one review that will bridge over into 2015/16 due to the nature of this review.

2. The council continues to make significant improvements in managing asbestos in Waverley properties however a request is made that the review originally planned in 2014/15 (10 Days) is deferred until the 3rd quarter in 2015/16 Audit Plan. In support of this request the following background information has been provided by the service, "in 2014, Waverley commissioned Ridge Consultants to undertake an independent review of asbestos management within the Council to assess compliance with regulations. A health check report was issued and an action plan was formed to address the findings identified. Progress is well underway. The audit of asbestos management would be of greater value once the re-procurement of the asbestos surveying and removal contracts has been completed and the contracts mobilised. It would also be advisable to test the adequacy of the new Asbestos Register and associated protocols once these have been implemented. Therefore, it is requested that this Asbestos audit is postponed until Quarter 3 for 2015/16."
3. The Internal Audit Client Manager has been provided with a copy of the healthcheck report prepared by Ridge and Partners complete with an Asbestos Recommendation Action Plan which is continually being updated and progress is being closely monitored by the Asbestos Management Group who report progress to the Corporate O & S Committee.
4. The Audit Committee can be assured that any asbestos issues relating to the non HRA properties (including pavilions etc, that Waverley owns) are inspected, assessed, and any necessary works are completed and managed by the Property and Engineering Team.

Conclusion

5. The Committee is asked to note the progress made on the 2014/15 audit plan.
6. The committee considers the request for deferral of the Housing Asbestos Review.

Recommendation

1. It is recommended that the Audit Committee notes the progress for the Internal Audit Plan 2014/15 as attached at Annexe 1.
2. The Audit Committee approves the deferral of the Housing Asbestos Review until the 3rd quarter of the 2015/16 Audit Plan.

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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