

**WAVERLEY BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**14 SEPTEMBER 2020**

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**Title:**

**PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2020-21**

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**Lead Councillor: Councillor Peter Marriott, Chairman of the Audit Committee**

**Strategic Director: Graeme Clark**

**Key decision: Yes**

**Access: Public**

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**1. Purpose and summary**

1.1 Purpose and summary of the report.

1.2 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 Plan 2020-21 are presented for the Audit Committee to note progress being made.

**2. Recommendation**

It is recommended that the Audit Committee notes the contents of the:-

Internal Audit Plan 2020-21 progress report as attached in Annexe 1

**3. Reason for the recommendation**

To enable the Audit Committee to be informed of the work that has been completed to date to provide them with assurance that the control environment is working as intended.

**4. Background**

4.1 The progress report for 2020-21 Internal Audit Plan is detailed in Annexe 1. The original plan was agreed at the March 2020 Audit Committee. Detailed in section 7 of the plan includes reviews that have been added since the Audit Plan was agreed at the March 2020 Audit committee.

## **5. Relationship to the Corporate Strategy and Service Plan**

5.1 A financially sound Waverley, with infrastructure and services fit for the future

## **6. Implications of decision**

### **6.1 Resource (Finance, procurement, staffing, IT)**

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. Budget information is provide in Section 8 of Annexe 1.

### **6.2 Risk management**

The reviews included in this plan have been risk assessed as being necessary to provide management with assurance that the controls in place are sufficient to safeguard the authority's assets.

### **6.3 Legal**

The Council must have an operational Audit Plan that covers 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 2015.

### **6.4 Equality, diversity and inclusion**

There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

### **6.5 Climate emergency declaration**

There are no direct implications in this report

## **7. Consultation and engagement**

7.1 Heads of Service, Management Board and the Chairman and Vice-Chairman of the Audit Committee were consulted on the content of the proposed draft Audit Plan.

## **8. Other options considered**

8.1 N/A

## **9. Governance journey**

9.1 The minutes of the meeting will be included on the next Council agenda.

### **Annexes:**

Annexe 1 – Progress on the Internal Audit Plan for 2020-21

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### **Background Papers**

There are no background papers, as defined by Section 100D(5) of the Local Government Act 1972).

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Agreed and signed off by:  
Legal Services: 27/08/2020  
Head of Finance:27/08/2020  
Strategic Director:  
Portfolio Holder: N/A