

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

09 NOVEMBER 2020

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2020-21

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

Strategic Director: Graeme Clark

Key decision: Yes

Access: Public

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:

1) notes the contents of the Internal Audit Plan 2020-21 progress report as attached in Annexe 1; and

2) endorse the changes to be made in the Internal Audit Plan for 2020-21 to meet current priorities.

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 focusing on current issues with the resources currently available.

In the current climate it is planned that the Audit Plan remains fluid for the remainder of the year to address any concerns that arise due to the current working environment. It has been necessary to revise some elements of the Audit Plan to meet current requirements these changes are detailed in section 4 of

this report and in section 7 of Annexe 1 to this report.

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. However, there has been a need to review and revise some of the reviews in the plan as priorities change. Detailed below is a summary of the proposed changes which are included in section 7 of the Audit Plan Progress report in Annexe 1 to this report.

| Audit Review Topic | Removed from the plan (Days) | Added to the Plan (Days) | Reason for change |
|---|------------------------------|--------------------------|--|
| Post payment business grant compliance. | 10 | | Finance Service have been provided monthly returns to central government on the verification activities completed for grants administered. |
| Repair Recharges for Void properties to vacating tenants | 10 | | Defer until 2021-22 Plan as new post not in place until early next year. |
| Planning – Housing Delivery Process | 15 | | Request to defer re Local Plan 2. |
| Posts with sole responsibility for a function including preparing data/government returns to third parties (IA) | | 20 | Cross cutting review over all service areas - Management request |
| Planning Portal - Public Comments (IA) | | 20 | Management Request |
| Exacom planning income collection | | 5 | Assurance required that income is received and applied accurately to the correct destination |
| Loans for rent in advance re prevention of homelessness | | 7 | Assurance required that the process completed is in accordance with the council's homelessness responsibilities. |
| | 35 | 52 | |

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 provided in Section 8 of Annexe 1. Proposed changes to be made to the Audit Plan will be resourced from the original budget allocation.

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 before being endorsed by the Audit Committee on the 2nd March 2020

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

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: 14/10/2020
Head of Finance: 12/10/2020
Strategic Director: 16/10/2020
Portfolio Holder: N/A