

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

01 MARCH 2021

Title:

PROPOSED INTERNAL AUDIT PLAN FOR 2021-22

Lead Councillor: Councillor Peter Marriott, Chairman of Audit Committee

Strategic Director: Graeme Clark

Key decision: Yes, affects the whole council.

Access: Public

1. Purpose and summary

- 1.1 The Committee's terms of reference include provision for the Committee to approve the proposed Internal Audit Plan. This report presents the proposed Draft Internal Audit Plan for 2021-22 and the Committee is invited to comment and approve the Audit Plan. The plan has been drawn up by the Internal Audit Manager through completing a risk assessment of the audit universe of the council's activities including consultation with Senior Management Team.
- 1.2 The draft audit plan also contains those reviews that were deferred from 2020-21 audit plan identifiable by the inclusion of (C/F 2020-21) after their title.

2. Recommendation

It is recommended that the Audit Committee comments and approves the proposed Draft Internal Audit Plan for 2021-22 as attached in Annexe 1.

3. Reason for the recommendation

In accordance and compliance with the Internal Audit Committees terms of reference to approve the Annual Internal Audit Plan.

4. Background

- 4.1 The Internal Audit Plan is required to be prepared, agreed on an annual basis by the Audit Committee as the committee responsible for governance.

5. Relationship to the Corporate Strategy

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)

The provision of the Draft Audit Plan presented will be delivered utilising the current budget allocation and provisions.

6.2 Risk management

In the compilation of the Internal Audit Plan a risk assessment was completed by assessing the contents of the Risk Register and of our audit universe. The contents of Annexe1 provides the areas for review that will provide management assurance that systems and controls are operating as intended.

6.3 Legal

There are no direct legal implications, although good governance is strengthened by attending to the matters raise within the audit actions.

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 the report.

7. Consultation and engagement

7.1 Consultation with Senior Management Team Chair and Vice Chair of Audit Committee.

8. Other options considered

8.1 None

9. Governance journey

9.1 Minutes of the meeting will be provided to Council.

Annexes:

Annexe 1 – Proposed Internal Audit Plan for 2021-22

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: 09/02/2021
Head of Finance: 08/02/2021
Strategic Director: 09/02/2021