

# **WAVERLEY BOROUGH COUNCIL**

## **AUDIT COMMITTEE**

**28 MARCH 2022**

---

**Title:**

### **PROPOSED INTERNAL AUDIT PLAN FOR 2022-23**

---

**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 2022-23 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 2021-22 audit plan identifiable by the inclusion of (C/F 2021-22).

#### **2. Recommendation**

It is recommended that the Audit Committee comments and approves the proposed Draft Internal Audit Plan for 2022-23 as attached in Annexe 1.

#### **3. Reason for the recommendation**

In accordance and compliance with the Internal Audit Committees term 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 Audit Plan will be delivered utilising the budget as approved by the Council in February 2022 of £172,500, plus the carry forward of the 2021-22 budget to cover the deferred reviews.

### **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 this Annexe1 provides the areas for review that management require 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 in 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 Council.

**Annexes:**

Annexe 1 – Proposed Internal Audit Plan for 2022-23

---

**Background Papers**

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

---

**CONTACT OFFICER:**

Name: Gail Beaton  
Position: Internal Audit Manager  
Telephone: 01483 523260  
Email: gail.beaton@waverley.gov.uk

Agreed and signed off by:  
Legal Services: 04/03/2022  
Head of Finance: 03/03/2022  
Strategic Director: date