

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

13 MARCH 2023

Title:

PROPOSED INTERNAL AUDIT PLAN FOR 2023-4

Lead Councillor: Councillor Peter Marriott, Chairman of Audit Committee

Strategic Director: Ian Doyle for Business Transformation and Governance

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 2023-24 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 2022-23 audit plan identifiable by the inclusion of (C/F 2022-23).

2. Recommendation

It is recommended that the Audit Committee comments and approves the proposed Draft Internal Audit Plan for 2023-24 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 2023, plus the carry forward of the 2022-23 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 the Waverley audit universe. The contents of this Annexe 1 provide the areas for review that assurance is required that systems and controls are operating as intended to assist in ensuring that planned objectives can be achieved.

6.3 Legal

There are no direct legal implications, although good governance is strengthened by attending to the matters raised 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 Joint Executive Heads, Corporate Management Board, Chair and Vice Chair of Audit Committee.

8. Other options considered

8.1 None

9. Governance journey

9.1 This report has been present for consultation to the following groups:-

Joint Management Team
Corporate Management Board

The report will be endorsed by the Audit Committee and the minutes of this committee will be provided Council.

Annexes:

Annexe 1 – Proposed Internal Audit Plan for 2023-24

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: 15/02/2032 (JCJ)
Financial Services Manager: 20/02/2023 (RPM)
Executive Head of Finance (S151):