

# Waverley Borough Council

Report to: Audit and Risk Committee

Date: 27<sup>th</sup> November 2023

Ward(s) affected: All

Report of Director: Transformation & Governance, Ian Doyle

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Report Status: Open

## Progress on the Internal Audit Plan 2023-24

### 1. Executive Summary

- 1.1 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 Plans.
- 1.2 An update on the current position of the Internal Audit Plan for 2023-24 is presented for the Audit and Risk Committee to note progress being made.

## **2. Recommendation to Audit and Risk Committee**

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

Internal Audit Plan 2023-24 progress report as attached in Appendix 1

- 2.2 The Audit and Risk Committee endorses the proposed changes to the Audit Plan detailed in Appendix 1 Para 7 .

## **3. Reason(s) for Recommendation:**

- 3.1 To enable the Audit and Risk 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.

To align current priorities to the Audit Plan.

## **4. Exemption from publication**

- 4.1. N/A

## **5. Purpose of Report**

- 5.1 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.

## **6. Strategic Priorities**

- 6.1. A financially sound Waverley, with infrastructure and services fit for the future.

## **7. Background**

- 7.1 This report provides the Audit and Risk Committee with an update on the activity relating to the Audit Plan.

7.2 The progress report for 2023-24 is detailed in APPENDIX 1.

## **8. Consultations**

8.1 No consultations were completed re the content of this report as the results would not have been affected by a consultation as they are a report of facts.

## **9. Key Risks**

9.1 The reviews included in this Plan have been risk assessed and are deemed necessary to provide management with assurance that the controls in place are sufficient to safeguard the authority's assets.

## **10. Financial Implications**

10.1 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 that sound probity and governance arrangements are in place.

## **11. Legal Implications**

11.1 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 s.5 Accounts and Audit Regulations 2015. Other than this, there are not legal matters arising as a result of this report.

## **12. Human Resource Implications**

12.1. Within existing resources.

### **13. Equality and Diversity Implications**

13.1 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.

### **14. Climate Change/Sustainability Implications**

14.1. There are no direct implications in the report.

### **15. Conclusion**

15.1 The contents of the report inform the Audit and Risk Committee of the Internal Audit Plan work that has been completed or is due to be completed in the next financial year.

### **16. Background Papers**

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

### **17. Appendices**

17.1 Appendix 1 – Internal Audit Plan Progress for 2023-24.

### **18. Governance Journey**

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

<b>Service</b>	<b>Sign off date</b>
Finance / S.151 Officer (Rosie Plaistowe Melham)	07/11/2023
Legal / Governance Mark Watkins	15/11/2023
HR (Jon Formby)	09/11/2023
Strategic Director (Ian Doyle)	09/11/2023
Equalities	
Lead Councillor	N/A
CMB	N/A
Executive Briefing/Liaison	N/A
Committee Services	