

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE –15 MARCH 2016

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2015/16

[Wards Affected: All]

Summary and purpose:

The Committee's Terms of Reference include provision for the Committee to comment on the progress made in the achievement of the Audit Plan. An update on the current position of the reviews for 2015/16 is presented.

How this report relates to the Council's Corporate Priorities:

The work of the Internal Audit service can have an impact upon all the Council's priorities as its work involves exposure to all service areas.

Financial Implications:

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.

Legal Implications:

The Council must have an operational plan that must cover 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.

Introduction

1. The progress on the completion of the Internal Audit Plan for 2015/16 is shown as attached at Annexe 1.

Conclusion

2. The Committee is asked to note the progress being made on the 2015/16 Audit Plan and to approve the deferral/carry forward those reviews highlighted in yellow on Annexe 1, as these will not be fully completed by the 31/03/2016, or in the instance of IT Sharepoint review due to the Internal Audit Contractor RSM not having the required expertise to fulfil this review. Unfortunately this

did not come to light earlier. Although this technical knowledge requirement was detailed in the Internal Audit Plan progress report presented to Audit Committee on June 2015 and cascaded to the contractor at each of the contract monitoring meetings between the Internal Audit Client Manager and the RSM Account Manager. Therefore an alternative solution will need to be sought in 2016/17.

Recommendation

It is recommended that the Committee notes the progress on the Internal Audit Plan for 2015/16 as attached at Annexe 1 and approves the deferral of the reviews that will not be achieved by 31 March 2016.

Background Papers

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

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