

To: All Members of the AUDIT COMMITTEE  
(Other Members for Information)

When calling please ask for:

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Calls may be recorded for training or monitoring

Date: 5 September 2014

### **Membership of the Audit Committee**

Cllr Richard Gates (Chairman)

Cllr Wyatt Ramsdale (Vice Chairman)

Cllr Tony Gordon-Smith  
(Vacancy)

Cllr Stephen Hill

Cllr Peter Isherwood

Cllr Stewart Stennett

Dear Councillors

A meeting of the AUDIT COMMITTEE will be held as follows:

DATE: WEDNESDAY, 17 SEPTEMBER 2014

TIME: 7.00 PM

PLACE: COMMITTEE ROOM 1, COUNCIL OFFICES, THE BURYS,  
GODALMING

The Agenda for the meeting is set out below.

Yours sincerely

ROBIN TAYLOR

Head of Policy and Governance

**NOTE: A BRIEFING ON THE ACCOUNTS FOR ALL MEMBERS OF THE AUDIT  
COMMITTEE WILL BE HELD ON WEDNESDAY 10 SEPTEMBER 2014  
IN COMMITTEE ROOM 1 AT 4PM**

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## **NOTE FOR MEMBERS**

Members are reminded that contact officers are shown at the end of each report and members are welcome to raise questions etc in advance of the meeting with the appropriate officer.

## **AGENDA**

### 1. **MINUTES**

To confirm the Minutes of the Meeting held on 25 June 2014 (to be laid on the table half an hour before the meeting).

### 2. **APOLOGIES FOR ABSENCE**

To receive apologies for absence.

### 3. **DISCLOSURE OF INTERESTS**

To receive from Members, declarations of interests in relation to any items included on the Agenda for this meeting, in accordance with the Waverley Code of Local Government Conduct.

### 4. **QUESTIONS BY MEMBERS OF THE PUBLIC**

The Chairman to respond to any questions received from members of the public of which notice has been duly given in accordance with Procedure Rule 10.

### 5. **PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS** (Pages 5 - 12)

To inform the Audit Committee of Senior Management's progress in implementing the recommendations raised by Internal Audit following a review in their service areas. The report at Appendix A will enable the Committee to consider what action is required in respect of those that are overdue or appear likely to be implemented later than the target date.

#### **Recommendation**

**It is recommended that the Audit Committee**

- 1. considers the information contained in Annexe 1 and identifies any action it wishes to be taken; and**
- 2. approves the proposed change detailed in Annexe 2.**

6. PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2014/15 (Pages 13 - 18)

The Committee's terms of reference include provision for the Committee to comment on the progress made in the Audit Plan. An update on the current position of the reviews in 2014/15 is presented at Appendix B.

Recommendation

**It is recommended that the Audit Committee notes the progress for the Internal Audit Plan 2014/15 as attached at Annexe 1.**

7. ANNUAL GOVERNANCE STATEMENT (Pages 19 - 32)

Each year Waverley is required to produce an 'Annual Governance Statement' which sets out the key elements of the Council's internal control framework and identifies any issues that need addressing in the coming year. The report at Appendix C contains the Annual Governance Statement for 2013/14.

Recommendation

**It is recommended that the Audit Committee approves the Annual Governance Statement.**

8. STATEMENT OF ACCOUNTS 2013/14 (Pages 33 - 40)

The purpose of the report at Appendix D is for the Audit Committee to consider and approve the Statement of Accounts for the year ended 31st March 2014.

Recommendation

**It is recommended that the Audit Committee:**

- 1. approves the Statement of Accounts for the financial year ended 31st March 2014;**
- 2. approves the Letter of Representation for 2013/2014; and**
- 3. confirms that the accounts have been prepared on a going concern basis**

9. AUDIT FINDINGS REPORT (Pages 41 - 72)

The report at Appendix E, produced by Grant Thornton, details the Audit Findings for the year ended 31 March 2014.

Recommendation

**It is recommended that the Audit Committee receives and notes the Audit Findings Report produced by Grant Thornton.**

10. EXCLUSION OF PRESS AND PUBLIC

To consider the following recommendation on the motion of the Chairman:

Recommendation

That pursuant to Procedure Rule 20 and in accordance with Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following item(s) on the grounds that it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during the item(s), there would be disclosure to them of exempt information (as defined by Section 1001 of the Act) of the description specified in paragraph 7 of the revised Part 1 of Schedule 12A to the Local Government Act 1972, namely:

Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

11. INTERNAL AUDIT INVESTIGATION - UPDATE

To receive a verbal update from the Director of Finance and Resources.

12. ANY OTHER ISSUES TO BE CONSIDERED IN EXEMPT SESSION

To consider any matters relating to aspects of any reports on this agenda which, it is felt, may need to be considered in exempt session.

**For further information or assistance, please telephone  
Amy McNulty, Trainee Democratic Services Officer, on 01483 523492  
or by email at amy.mcnulty@waverley.gov.uk**