

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

When calling please ask for:

Fiona Cameron, Democratic Services Officer  
**Policy and Governance**

E-mail: [fiona.cameron@waverley.gov.uk](mailto:fiona.cameron@waverley.gov.uk)

Direct line: 01483 523226

Calls may be recorded for training or monitoring

Date: 10 March 2017

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

Cllr John Gray (Chairman)

Cllr Richard Seaborne (Vice Chairman)

Cllr Mike Band

Cllr Christiaan Hesse

Cllr Nicholas Holder

Cllr Jerry Hyman

Cllr David Round

Dear Councillors

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

DATE: TUESDAY, 21 MARCH 2017

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

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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 last meeting of the Audit Committee held on 15 November 2016 (to be laid on the table half an hour before the meeting).

2. **APOLOGIES FOR ABSENCE**

To receive apologies for absence from Members.

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.

The deadline for receipt of questions for this agenda is 5pm on Tuesday 14 March 2017.

5. **EXTERNAL AUDIT PLAN 2016/17** (Pages 7 - 42)

Grant Thornton to present the Committee with

- i. the Certification report for 2015/16; and
- ii. the External Audit Plan for 2016/17, as attached.

6. **PROGRESS ON THE INTERNAL AUDIT PLAN 2016-17** (Pages 43 - 48)

The Audit Committee's terms of reference include provision for the Committee to comment on the progress made in the achievement of the Internal Audit Plan. An update on the current position of the reviews for 2016/17 is presented.

### Recommendation

**It is recommended that the Committee notes**

1. **the progress of the Internal Audit Plan 2016/17, as attached at Annexe 1; and**
  2. **endorses the proposed deferrals shown in yellow to be carried out in 2017/18.**
7. PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (Pages 49 - 58)

To inform the Audit Committee of Senior Management's progress in implementing the recommendations raised by the Internal Audit following a review in their service areas. This report 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 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. **agrees any appropriate implementation dates for the recommendations listed in Annexe 2 with the appropriate Head of Service justification.**
8. PROPOSED AUDIT PLAN FOR 2017-2018 (Pages 59 - 62)

The Committee's terms of reference include provision for the Committee to comment on the attached Internal Audit Plan for 2017-2018. This report presents the Draft Internal Audit Plan for 2017-18 and the Committee is invited to comment before the Plan is adopted. The plan has been drawn up by the Internal Audit Client Manager through consultation with Heads of Service Team and Management Board and completing a risk assessment of the audit universe of the council's activities.

### Recommendation

**The Audit Committee is invited to comment on and approve the draft Internal Audit Plan for 2017-2018, as attached in Annexe 1.**

9. REVISED ANTI-FRAUD AND CORRUPTION POLICY (Pages 63 - 140)

To obtain Committee endorsement of the revised policies enabling these to be published on the website and cascaded to all members of staff, members, partners, the Council's suppliers, thus reinforcing Waverley's stance of zero tolerance to Fraud and Corruption.

### Recommendation

**It is recommended that the Committee:**

- 1. endorses the revised policy; and**
- 2. instructs that officers cascade using suitable media to publicise these documents to the appropriate recipients.**

10. FRAUD INVESTIGATION SUMMARY (Pages 141 - 156)

The report provides an update to the Committee on the progress made by Waverley Borough Council officers on the work being completed in investigating all types of fraud, primarily focusing on Housing Tenancy fraud, supported by the Surrey Counter Fraud Partnership.

### Recommendation

**That the Audit Committee notes:**

- 1. the success of the investigation activity and the results achieved; and**
- 2. the Council's participation in the data matching exercises and the work to be completed to assist in identifying fraudulent activities throughout the council's services.**

11. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 157 - 158)

### Recommendation

**The Committee is invited to note the recurrent annual work programme, attached and the revised date of the July Audit Committee from 4 July to 24 July 2017.**

12. 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 the appropriate paragraph(s) of the revised Part 1 of Schedule 12A to the Local Government Act 1972 (to be identified at the meeting).

13. RISK MANAGEMENT POLICY UPDATE

To receive an update from officers on progress made since the last meeting of the Committee.

14. 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  
Fiona Cameron, Democratic Services Officer, on 01483 523226 or by  
email at [fiona.cameron@waverley.gov.uk](mailto:fiona.cameron@waverley.gov.uk)**