



**Waverley Borough Council**  
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To: All Members of the AUDIT COMMITTEE  
(Other Members for Information)

When calling please ask for:

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Officer

**Policy and Governance**

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Calls may be recorded for training or monitoring

Date: 4 September 2015

**Membership of the Audit Committee**

Cllr Jim Edwards (Chairman)  
Cllr John Gray (Vice Chairman)  
Cllr Andrew Bolton  
Cllr Jenny Else

Cllr Ged Hall  
Cllr Stephen Hill  
Cllr Richard Seaborne

Dear Councillors

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

DATE: TUESDAY, 15 SEPTEMBER 2015

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 Meeting held on 23 June 2015 (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. UPDATED COMMITTEE TERMS OF REFERENCE (Pages 7 - 10)

At the meeting on 23<sup>rd</sup> June the Committee asked for some updates to the Committee's terms of reference. A suggested updated version is attached. The introductory section at Paragraph 8.02 sets out the general role of the committee, and the bullet points in bold already cover the points made by Members about the broader remit of the committee. The suggested additions are shown in sections 8.03, paragraphs 1, 2 and 3 in italics.

The committee is asked to consider these, and agree any changes which they can recommend to the Council to adopt.

Recommendation

**It is recommended that the Audit Committee consider the updated Terms of Reference and agree and any changes to recommend to Council to adopt.**

6. EXTERNAL AUDIT FINDINGS REPORT (Pages 11 - 42)

To receive the attached External Audit Findings Report from Grant Thornton and for Members to raise any relevant questions and observations they may have.

(PLEASE NOTE: With reference to the outstanding items listed on page 5 of the External Audit Findings Report from Grant Thornton, Members will receive a written update on any further progress made prior to the meeting).

Recommendation

**It is recommended that the Audit Committee endorses the External Audit Findings Report.**

7. STATEMENT OF ACCOUNTS 2014/15 (Pages 43 - 50)

The purpose of this report is for the Audit Committee to consider and approve the Statement of Accounts for the year ended 31 March 2015 (provided as an individual booklet)

Recommendation

**It is recommended that the Audit Committee**

- 1. approves the Statement of Accounts for the financial year ended 31 March 2015 (Covering Report on pages 43-46 and Statement of Accounts provided as an individual booklet as ANNEXE 1); and**
- 2. approves the Letter of Representation for 2014/2015 (ANNEXE 2) (pages 47-50); and**
- 3. confirms that the accounts have been prepared on a going concern basis.**

8. PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2015/16 (Pages 51 - 54)

The 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 review for 2015/16 is presented.

Recommendation

**It is recommended that the Committee notes the Internal Audit Plan 2015/16 as attached at Annexe 1.**

9. PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (Pages 55 - 62)

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. 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 the target date.

Recommendation

**It is recommended that the Committee:**

1. **considers the information contained in Annexe 1 and identifies any action it wishes to be taken; and**
2. **receives and considers a written update from Heads of Service regarding the position to achieve the agreed target date for the implementation of internal audit recommendations and identifies any action it wishes to be taken;**

**(PLEASE NOTE: This will be provided in the Update Sheet prior to the meeting).**

3. **approves the proposed changes in implementation dates in Annexe 2.**

10. ANNUAL GOVERNANCE STATEMENT (Pages 63 - 76)

To approve the Annual Governance Statement 2014/15 following the decision at the last meeting to delay approval to allow Members further time to read the AGS and send any comments to the Head of Finance.

Recommendation

**It is recommended that the Committee approves the attached Annual Governance Statement 2014/15.**

11. RISK MANAGEMENT UPDATE (Pages 77 - 98)

This report presents the latest corporate risk register as refreshed by Heads of Service.

Recommendation

**It is recommended that the Audit Committee considers the revised corporate risks register at (Exempt) Annexe 1 and passes comments and observations to officers.**

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. 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  
Maureen Brown, Democratic Services Officer, on 01483 523225 or by  
email at [maureen.brown@waverley.gov.uk](mailto:maureen.brown@waverley.gov.uk)**