



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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Calls may be recorded for training or monitoring

Date: 4 March 2016

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 MARCH 2016

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 17 November 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. **GRANT THORNTON AUDIT OF 2014-15 HOUSING BENEFIT SUBSIDY RETURN** (Pages 5 - 8)

A representative from Grant Thornton will attend to present the Committee with its Audit of the 2014-15 Housing Benefit Subsidy Return as attached.

6. **EXTERNAL AUDIT PLAN 2015-16**

Grant Thornton to present the Committee with the External Audit Plan for 2015-16. (Report to follow prior to the meeting).

7. **RSM PROPOSED AUDIT PLAN FOR 2016/17** (Pages 9 - 28)

The Committee's terms of reference include provision for the committee to comment on the proposed Internal Audit Plan. The attached report presents the Draft Internal Audit Plan for 2016-17 and the Committee is invited to comment before the Plan is adopted. This year a different approach has been adopted by utilising the services of our Internal Audit Contractor RSM in consultation with the Heads of Service Team and Corporate Management

Team to prepare this plan.

A representative from RSM will be in attendance to take any Members questions on the Plan.

Recommendation

The Audit Committee is invited to comment on the Draft Internal Audit Plan for 2016/17 as attached in Annexe 1 and to adopt the Plan.

8. **PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2015/16** (Pages 29 - 32)

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.

Recommendation

1. **It is recommended that the Committee notes the progress for the Internal Audit Plan 2015/16 as attached at Annexe 1, and**
2. **Approves the deferral of the Sharepoint review to be completed in 2016/17 by another service provider with the necessary expertise.**

9. **PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS** (Pages 33 - 38)

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

10. **COUNTER FRAUD INVESTIGATION SUMMARY** (Pages 39 - 44)

To provide an update to the Committee on the progress made by Waverley Borough Council officers on the work being completed as part of the Surrey Counter Fraud Partnership, investigating all types of fraud (excluding Housing Benefit which is now investigated by the DWP through the introduction of the Single Fraud Investigating Service). This work has been supported with funding from central government to assist in combating fraud.

Recommendation

That the Audit Committee continues to support this investigation activity and notes the successes being achieved in safeguarding Waverley's assets as set out in Annexe 1 attached.

11. **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 items 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 namely:

3. Information relating to the financial or business affairs of any particular person (including the authority holding that information).

12. **UPDATE ON FRAUD INVESTIGATION**

Members to receive a verbal update on the current fraud investigation.

13. **UPDATE ON PAY BY PHONE CONTRACT**

Members to receive a verbal update on the progress of the Pay-by-Phone contract.

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
Gary Wood, Trainee Democratic Services Officer, on 01483 523570
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