

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

When calling please ask for:
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Policy and Governance
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Date: 4 September 2020

Membership of the Audit Committee

Cllr Peter Marriott (Chairman)
Cllr Jerome Davidson (Vice Chairman)
Cllr Richard Cole
Cllr Jan Floyd-Douglass

Cllr John Gray
Cllr Michaela Gray
Cllr Richard Seaborne
Cllr George Wilson

Dear Councillors

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

DATE: MONDAY, 14 SEPTEMBER 2020
TIME: 7.00 PM
PLACE: ZOOM

The Agenda for the meeting is set out below.

The meeting can be viewed remotely in accordance with the provisions of The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020, via the Council's YouTube page.

Yours sincerely

ROBIN TAYLOR
Head of Policy and Governance

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Please be advised that there is limited seating capacity in the Public Gallery; an overflow room will be available where possible. This meeting will be webcast and can be viewed by visiting www.waverley.gov.uk/webcast.

NOTE FOR MEMBERS

Members are reminded that Contact Officers are shown in 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 20th July 2020, which are published on the council's website.

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. **QUESTIONS FROM MEMBERS**

The Chairman to respond to any questions received from Members in accordance with Procedure Rule 11.

6. **AUDIT ACTION LOG** (Pages 1 - 2)

To receive an update on outstanding actions.

7. **AUDIT COMMITTEE ANNUAL ACTIVITY REPORT** (Pages 3 - 12)

This report details the work undertaken by the Audit Committee over the

municipal year 2019/20. The purpose of this annual appraisal of the work of the Committee is to help Members review the previous year's work and plan for the coming year.

Recommendation

It is recommended that the work carried out by the Audit Committee in 2019/20 be noted.

8. REVIEW OF THE AUDIT TERMS OF REFERENCE (Pages 13 - 110)

To consider the attached report including the core functions and membership and to make comment.

Recommendations

To consider the CIPFA Model TOR as a whole and pass comments to the Governance Review Working Group.

That the committee carries out the self-evaluation/effectiveness review following the template in the CIPFA Guidance (in an informal meeting).

9. RISK MANAGEMENT

To receive an update following the Risk Register review held on 17th August 2020.

10. AUDIT FINDINGS REPORT 2019/20 (Pages 111 - 142)

The Audit Findings Report, produced by Grant Thornton, summarises the key findings arising from the work they have carried out at Waverley Borough Council for the year ended 31 March 2020.

The report provides a commentary on the results of Grant Thornton's work to the Council and its external stakeholders, and highlights issues they wish to draw to the attention of the public.

Recommendation

It is recommended that the Audit Committee receives and notes the Audit Findings Report 2019/20.

11. STATEMENT OF ACCOUNTS 2019/2020 (Pages 143 - 258)

To receive and agree the Statement of Accounts 2019/2020.

Recommendation

The Committee is asked to Agree the Statement of Accounts 2019/2020.

12. ANNUAL GOVERNANCE STATEMENT 2019/2020 (Pages 259 - 272)

To receive and agree the Annual Governance Statement 2019/2020.

Recommendation

The Committee is asked to Agree the Annual Governance Statement 2019/2020.

13. CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES

The Committee to raise any potential emerging governance issues that may need to be addressed.

Recommendation

The committee to raise any potential emerging governance issues for consideration.

14. REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT AGREED ACTIONS (Pages 273 - 284)

To inform the Audit Committee of Senior Management's progress in implementing the agreed actions 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 considers the information contained and, following discussion at the Audit Committee meeting identifies any action it wishes to be taken.

15. REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN (Pages 285 - 302)

The Committee's Terms of Reference include provision for the Committee to approve, monitor and comment on the progress made in the achievement of the Internal Audit Plan. An update on the current position of the internal audit reviews is attached.

Recommendation

It is recommended that the Committee notes the contents of the Internal Audit Progress report as attached.

16. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 303 - 304)

The Committee's annual recurrent work programme is attached. The work programme details regular items, but other items can be submitted to each meeting on an ad hoc basis or at the request of the Committee.

Recommendation

The Audit Committee is invited to note its recurrent annual work programme.

17. **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).

18. **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
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email at Kimberly.soane@waverley.gov.uk**