

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

When calling please ask for:

Kimberly Soane, Democratic Services
Officer

Policy and Governance

E-mail: Kimberly.soane@waverley.gov.uk

Direct line: 01483 523258

Calls may be recorded for training or monitoring

Date: 30 October 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, 9 NOVEMBER 2020

TIME: 7.00 PM

PLACE: ZOOM

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** (Pages 1 - 8)

To confirm the Minutes of the Meeting held on 14th September (attached) and 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 9 - 10)

To note any outstanding actions and provide updates as applicable.

7. **SIAP EXTERNAL QUALITY ASSESSMENT** (Pages 11 - 28)

To present the outcome of the recent external quality assessment of the Southern Internal Audit Partnership against the IPPF, PSIAS and LGAN required as part of the Standards (*Attribute Standard 1312 – External Assessment*).

8. **ANNUAL GOVERNANCE STATEMENT - INTERIM REVUE.**

To enable the Committee to comment and instruct on any potential emerging governance issues that may need to be addressed.

Recommendation

The Committee is invited to raise any potential emerging governance issues for consideration.

9. SIGN OFF OF EXTERNAL ACCOUNTS

To receive an update on progress with signing off the External Accounts.

10. REVIEW OF THE INFORMAL MEETING ON THE AUDIT TERMS OF REFERENCE

To review the outcomes of the informal meeting held on 29th October 2020.

11. REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT AGREED ACTIONS (Pages 29 - 40)

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 considers the information contained and, following discussion at the Audit Committee meeting identifies any action it wishes to be taken.

12. REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN (Pages 41 - 58)

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.

13. FRAUD INVESTIGATION SUMMARY (Pages 59 - 64)

The report provides an update to the Committee on the work being completed in investigating fraud, primarily focusing on Housing Tenancy Fraud.

Recommendation

It is recommended that the Audit Committee notes the success of the fraud investigation activity.

14. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 65 - 66)

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.

15. 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).

16. 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
Kimberly Soane, Democratic Services Officer, on 01483 523258 or by
email at Kimberly.soane@waverley.gov.uk**