

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: 27 August 2021

Membership of the Audit Committee

Cllr Peter Marriott (Chairman)
Cllr Jerome Davidson (Vice Chairman)
Cllr Jan Floyd-Douglass
Cllr John Gray

Cllr Michaela Wicks
Cllr Richard Seaborne
Cllr George Wilson

Dear Councillors

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

DATE: MONDAY, 6 SEPTEMBER 2021

TIME: 7.00 PM

PLACE: Council Chamber

The Agenda for the meeting is set out below.

Please note that due to current Covid restrictions, seating in the public gallery is extremely limited. The meeting can be viewed remotely via [Waverley Borough Council's YouTube channel](#) or by visiting www.waverley.gov.uk/webcast.

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 1 March 2021 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 COMMITTEE ANNUAL ACTIVITY REPORT (Pages 1 - 10)**

This report details the work undertaken by the Audit Committee over the municipal year 2020/21. 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 2020/21 be noted.

7. REVIEW OF THE AUDIT TERMS OF REFERENCE (Pages 11 - 14)

It is good practice for the Committee to keep its Terms of Reference under review, therefore the Committee are asked to consider the attached current Terms of Reference including the core functions and membership and to make comment.

Following the review last year an informal meeting was held on 29th October and a further meeting was held on 26th November. It was hoped that following this meeting the revised Terms of Reference could be presented to full Council early 2021, however due to pressures imposed by COVID-19, this has not yet happened. There were very little revisions proposed and the main focus was the linking up and overlaps with Value for Money O&S which would be picked up by the review of the constitution.

Recommendations

To consider the TOR as a whole and pass comments.

8. EXTERNAL AUDIT PLAN 2020/21 (Pages 15 - 38)

To note the attached External Audit Plan 2020/21 from Grant Thornton.

9. ANNUAL GOVERNANCE STATEMENT - CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES. (Pages 39 - 54)

To enable the Committee to consider the Draft Annual Governance Statement and raise any potential emerging governance issues that may need to be addressed.

Recommendation

The Committee is invited to consider the Draft Annual Governance Statement and raise any potential emerging governance issues for consideration.

10. ANNUAL INTERNAL AUDIT REPORT FOR 2020-21 (Pages 55 - 74)

The Audit Committee to consider and note the annual internal audit report and audit opinion for 2020-21.

11. REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (Pages 75 - 146)

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 147 - 150)

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 151 - 158)

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. INTERNAL AUDIT CHARTER (Pages 159 - 172)

To endorse the Internal Audit Charter.

15. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 173 - 174)

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.

16. 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).

17. 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**