



# Public Document Pack

**Waverley Borough Council**  
Council Offices, The Burys,  
Godalming, Surrey  
GU7 1HR  
[www.waverley.gov.uk](http://www.waverley.gov.uk)

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](mailto:Kimberly.soane@waverley.gov.uk)

Direct line: 01483 523258

Calls may be recorded for training or monitoring

Date: 2 September 2022

## Membership of the Audit Committee

Cllr Peter Marriott (Chairman)

Cllr Jerome Davidson (Vice Chairman)

Cllr Sally Dickson

Cllr Jan Floyd-Douglass

Cllr John Gray

Cllr Richard Seaborne

Cllr Julian Spence

Cllr George Wilson

Dear Councillors

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

DATE: MONDAY, 12 SEPTEMBER 2022

TIME: 7.00 PM

PLACE: COMMITTEE ROOM 1, COUNCIL OFFICES, THE BURYS,  
GODALMING

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](http://www.waverley.gov.uk/webcast).

Yours sincerely

ROBIN TAYLOR

Head of Policy and Governance

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([www.waverley.gov.uk/committees](http://www.waverley.gov.uk/committees)), where you can also subscribe to



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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 13 June 2022 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.

### **PART I - RECOMMENDATIONS TO THE COUNCIL**

There are no matters falling within this category.

### **PART II - MATTERS OF REPORT**

6. REVIEW AUDIT COMMITTEE'S TERM OF REFERENCE (PAGES 1 - 4)

7. AUDIT COMMITTEE ANNUAL REPORT (Pages 5 - 14)

This report details the work undertaken by the Audit Committee over the municipal year 2021/22. The purpose of this annual review of the work of the Committee is to help Members review the previous year's work and plan for the coming year.

8. ANNUAL GOVERNANCE STATEMENT TO APPROVE (Pages 15 - 28)

To consider and approve the Annual Governance Statement 2021/22.

9. ANNUAL GOVERNANCE STATEMENT - CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES.

To enable the Committee to raise 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.**

10. REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT ACTIONS (Pages 29 - 44)

To inform the Audit Committee of Senior Management's progress in implementing the 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.**

11. REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN (Pages 45 - 60)

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.**

12. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 61 - 62)

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.**

13. 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).

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  
Kimberly Soane, Democratic Services Officer, on 01483 523258 or by  
email at [Kimberly.soane@waverley.gov.uk](mailto:Kimberly.soane@waverley.gov.uk)**

## Article 8 – Regulatory and other Committees

### 8.1 Regulatory Committees

The Council will appoint the Committees set out in the left hand column of the table Responsibility for Council Functions in Part 3 of this Constitution to discharge the functions described in column 3 of that table. Currently the Regulatory Committees are:

- a) Joint Planning Committee
- b) Area Planning Committees (Central, Eastern, Southern and Western)
- c) Licensing and Regulatory Committee.

### 8.2 Audit Committee

The Audit Committee is the means of bringing independent, effective assurance into the Council's corporate governance arrangements. This covers;

- a) Risk management framework
- b) Control environment and arrangements
- c) Financial performance
- d) Non-financial performance (processes and controls)
- e) Financial reporting.

### 8.3 Audit Committee Terms of Reference

The Terms of Reference are as follows:

#### (a) Corporate Governance

- i. To review the Council's arrangements for corporate governance and recommend necessary actions to ensure compliance with best practice as set out in the current CIPFA/SOLACE Framework "Delivering Good Governance in Local Government" and any revision thereof.
- ii. To review the Council's compliance with its own and other published regulations, standards and controls, covering both financial and general issues and, if appropriate, make recommendations to the Council.
- iii. To maintain an overview of the contract procedure rules and financial regulations and recommend their adoption to the Council.
- iv. To review Council policies in "Whistleblowing" and the anti-fraud and anti-corruption strategy and the Council's complaints-handling process and recommend any changes to the Council.
- v. To monitor the effective development and operation of internal control in the Council with particular reference to all aspects of risk management, including Waverley's Corporate Risk Registers.

- vi. To review any issue referred to it by the Head of Paid Service or a Director or any other Council Committee.
- vii. To approve the Council's Annual Governance Statement.

**(b) External Audit**

- i. To consider whether appropriate accounting policies have been followed in the preparation of the annual statement of accounts and to approve any changes to these policies.
- ii. To receive all reports from the external auditor to the Audit Committee.
- iii. To consider any concerns arising from the audit or the accounts and to agree appropriate action to be taken including bringing the matter to the attention of the Council.
- iv. To consider and approve the annual statement of accounts.
- v. To comment on the scope and depth of external audit work and to ensure that it gives value for money, especially with regard to reports dealing with risk management and performance matters.
- vi. To make recommendations to Council regarding the appointment of the External Auditor.

**(c) Internal audit**

- i. To approve the Internal Audit Charter.
- ii. To approve the Annual Internal Audit (Risk-Based) Plan.
- iii. To consider the Internal Audit Client Manager's Annual Report and Internal Audit Opinion.
- iv. To consider the current Internal Audit Plan and summaries of internal audit activity by Service Area and consider the level of assurance this can give concerning the effectiveness of the Council's corporate governance arrangements.
- v. To consider internal audit reports detailing recommendations not implemented within the specified timescale and to agree appropriate action, including requesting a report from any Head of Service relating to an outstanding internal audit recommendation issue.
- vi. To commission work from the Internal Audit Service.
- vii. To monitor the progress of any specific internal audit projects not included in the Audit Plan.
- viii. To consider reports dealing with the appointment, management and performance of the providers of internal audit services.

- ix. To comment on the scope and depth of internal audit work and to ensure that it gives value for money, especially with regard to reports dealing with risk management and performance matters.

#### **8.4 Composition of Audit Committee**

(a) Membership and Meetings

The Audit Committee will

- i. be composed of eight councillors, with no members from the Executive
- ii. meet four times per year, as set out in the Calendar of Meetings, and on an ad hoc basis when necessary.

(b) Quorum

The quorum for meetings will be three Councillors.

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## AUDIT COMMITTEE ANNUAL ACTIVITY REPORT 2021/22

This report details the work undertaken by the Audit Committee over the municipal year 2021/22. The purpose of this annual review of the work of the Committee is to help Members review the previous year's work and plan for the coming year.

The Committee met four times in September and November 2021 and in March 2022. Additional informal briefing sessions were held throughout the year and are summarised at section 7 of this report. The membership of the Committee was as follows:

Cllr Peter Marriott (Chairman)	Cllr Michaela Wicks
Cllr Jerome Davidson (Vice Chairman)	Cllr Richard Seaborne
Cllr Jan Flloyd-Douglass	Cllr George Wilson
Cllr John Gray	

A brief summary of the work undertaken by the Committee in 2021/22 outlined in the table below and further details are set out at sections 1 – 6 of this report.

September 2021	8 <sup>th</sup> November 2021	29 <sup>th</sup> November 2021	March 2022
Audit Committee Annual Activity Report	Annual Governance Statement- Consideration of Potential Governance Issues	Audit Findings Report	Review of the Strategic Risk Register
Review of the Audit Terms of reference	Risk Management	Accounts	CPR Update
Review the External Audit Plan 2020/21	Bury's Development Project	Annual Governance Statement	Update on the Financial Management Code
Annual Governance Statement- Consideration of potential Governance Issues	Review of Progress in the Implementation of Internal Audit Recommendations	Audit Tender	Accounting Policies
Annual Internal Audit report for 2020/21	Review of the progress in achieving the Audit Plan		Annual Governance Statement- Consideration of

			Potential Governance Issues
Review of Progress in the implementation of Internal Audit Recommendations	Fraud Investigation Summary		Audit Charter
Review of the progress in achieving the Audit Plan			Review of Progress in the Implementation of the Internal Audit Actions
Review the Annual Internal Audit Report			Review External Audit proposed External Audit Plan for 2019/20
Fraud Investigation Summary			Review of the Progress in achieving the Audit Plan
Internal Audit Charter			Proposed Internal Audit Plan 2022/23
Audit Committee Recurrent Annual Work Programme			

## 1. Standing Items

The Audit Committee has a recurrent work programme, with several items received at each meeting.

### 1.1 Progress in the implementation of Internal Audit Actions

At each meeting the Audit Committee is provided with an update on Senior Management's progress in implementing the actions raised by Internal Audit following a review in their services area. The Committee considers what action is required in respect of those actions that are overdue or appear likely to be implemented later than the target date.

Notable items considered during 2021/22 included:

- The implementation had taken place on many of the actions it was felt there was a reputational risk when a report shows a sea of red. It was suggested the RAG rating may need reviewing.

While considering this item, the Committee emphasised the importance of the Internal Auditors working with Heads of Service to agree realistic timescales for implementation dates. This would avoid the need to request for extensions to due dates later in the process.

### **1.2 Progress in achieving the Internal Audit Plan**

The Audit Committee's terms of reference include provision for the Committee to comment on the progress made in the Audit Plan. At each meeting the Committee receives an update on the current position of the reviews within the plan.

### **1.3 Annual Governance Statement – Consideration of Emerging Governance Issues**

Every year, the Audit Committee is required to formally review the Council's governance arrangements and approve the Annual Governance Statement. It was agreed, however, that this should be a live conversation throughout the year, not just at the July Audit Committee meeting. At its November meeting the Committee therefore agreed that there should be a standing item at each meeting where Members would be invited to discuss any governance issues that they felt were of significant merit.

At its September meeting the committee requested evidence that we were complying with the Habitats regulations.

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### **1.4 Updates on Counter Fraud Work**

At each meeting, the Committee is updated on the progress made by officers on the work being completed in investigating all types of fraud, primarily focusing on Housing Tenancy fraud.

In November it was felt that as cases were on the decrease it would be appropriate to reduce the reporting period to twice a year.

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## **2. Accounts and Annual Governance Statement**

It is within the Committee's Terms of Reference to approve the Statement of Accounts and Annual Governance Statement (AGS) each year.

In November the Committee considered the Statement of Accounts and the Annual Governance Statement.

The Audit Committee RESOLVED to:

- (i) Approve the Statement of Accounts for the financial year ended 31 March 2021;
- (ii) Approve the Letter of Representation for 2020/2021; and
- (iii) Confirm that the accounts had been prepared on a going concern basis

The Committee were advised of two possible approaches to agreeing the AGS:

- 1) To ask the officers to add the additional comment in reference to the collaboration and the planning committee change and delegate the sign off to the Strategic Director (s151 Officer) in consultation with the Chairman of the Audit Committee after discussion with Chief Executive and Leader; or
- 2) Note the Committee's concerns in the minutes and expect it to be mentioned in next years AGS and to be monitored under the standing governance item on the committee's agenda.

The Committee AGREED to option 1 and APPROVED the Annual Governance Statement for 2020/2021.

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### **3. Internal Audit Reports**

In addition to the standing items presented by the Internal Audit Service, the Committee received a number of additional reports during 2021/22.

#### **3.1 Annual Internal Audit Report**

The Annual Internal Audit Report is linked to the Internal Audit opinion set out in the Annual Governance Statement and details the audit actions made throughout the year, as well as highlighting those still to be actioned.

It was asked if future reports could demonstrate the time taken to implement actions/recommendations as it was felt we should review late deliveries and the reasons behind them.

#### **3.2 Internal Audit Charter**

The Internal Audit Charter is reviewed by the Committee on an annual basis.

### **3.3 Internal Audit Plan**

The Committee were advised that their terms of reference include provision for the Committee to approve the proposed Internal Audit Plan. The report presented the proposed Draft Internal Audit Plan for 2022-23 and the Committee was invited to comment and approve the Audit Plan.

The Committee were advised that there were a few areas relating to Housing and a review of Risk Management that the Committee had raised previously.

Officers were asked if an audit of homeworking was being planned and were advised that HR were doing reviews and this will be discussed with them

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## **4. External Audit**

During 2021/22, the Committee received a few reports from Grant Thornton, the council's external auditors.

### **4.1 External Audit Findings Report**

On 29 November the Committee received a short overview outlining:

- the Financial Statements Audit
- the Value for Money arrangements – highlighting that this part of the audit had been decoupled from the other part of the report and would form a part of the Auditor's Annual Report in February 2022;
- that once the outstanding queries were cleared that the opinion on the accounts would be supplied;
- that risks had been identified in line with the Auditor's standard requirements; and,
- the report included an approach to grants due to Covid (page 10).

### **4.2 2021/22 External Audit Plan**

The Committee were updated on the headlines and scope of the audit. They advised that the report set out:

- the approach taken and the most significant areas to focus on.

- how we are dealing with new standards
  - the changes in the value for money arrangements.
- 

## **5. Corporate Governance Policies**

The Audit Committee has a key role in reviewing Council policies relating to governance and may make recommendations to officers or the Council as appropriate.

### **5.1 Audit Tender –**

The Committee received a report on 29 November 2021 on proposals for appointing the external auditor to the Council for the accounts for the five-year period from 2023/24. It was highlighted that the Council could arrange their own procurement and make the appointment themselves or in conjunction with other bodies, or they can join and take advantage of the national collective scheme administered by PSAA.

It was felt that the sector-wide procurement would produce better outcomes and there were no financial incentives to go alone therefore the national scheme was the committee's recommendation.

### **5.2 Anti Money Laundering Policy –**

Patrick Tuite, Procurement Officer, outlined the review of the Anti-Money Laundering Policy and the changes made. It was highlighted that there had been minimal changes made, the most significant being the change from SOCA (Serious Organised Crime Agency) to the National Crime Agency (NCA).

### **5.3 Finance Regulations –**

Peter Vickers, Head of Finance and Property Services, outlined the adjustments made following a review of the financial regulations. The main adjustments made were outlined in 4.3 of the report.

- a) Explicit that the Deputy S151 has authority to act as the S151 (2.2)
- b) Stricter control regarding funding agreements and changes to funding agreements being agreed by S151 officer. (2.17)
- c) Requirement for business case for capital bids (3.11)
- d) Stricter controls on contractual disputes being reported to S151 (4.1)
- e) Reference to IR35 rules in Contract Procurement Rules (4.12)

f) Control on how staff bank detail changes will only be accepted through the payroll system (5.8)

g) Clarification of External audit checking registers (16.1)

#### **5.4 - Contract Procurement Rules**

Patrick Tuite, Procurement Officer, outlined the review of the Contract Procurement Rules and the changes made. The Audit Committee recommended to the Council that the proposed amendments to the Contract Procurement Rules be approved and incorporated into the councils constitution.

#### **5.5 Financial Management Code**

In March 2022 the Committee received an update on the financial Management code and were reminded that CIPFA had introduced the code 18-months ago and the scope had been discussed with the committee last year. Section 4.4 of the report was highlighted outlining the scope of the document and it was emphasised that the code would be used to check against without the need for excessive resources. It was planned to run an informal briefing later in the year on sections C&D. The Audit Committee NOTED the progress on the Financial Management Code and endorsed the Action Plan set out.

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### **6. Risk Management**

At the November 2021 meeting the Committee were advised that there was little change to report on the Risk Register. Two risks had now been removed regarding Government regulations on public meetings and Dunsfold Planning submissions as they were now obsolete.

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### **7. Briefing Sessions**

The Committee received a number of briefing sessions during 2021/22 and these are summarised below.

#### **7.1 Strategic Risk Register.**

In March 2023 the Committee received an informal briefing on the Strategic Risk Register. The Committee commented on the following areas:

- Officers to look at the division in aspects run by the HRA. Housing Operations and Housing Delivery although interdependent are separate divisions.
- LPP2 was not mentioned in the document and developments that do not feature in it. Officers agreed to take away and examine.
- No mention of how we manage refugees, taking into account the current Ukrainian issues.
- Should risks involved in cost of living be included. Fuel increases, energy increases and inflation etc
- There was concern that some risks indicated as green could be more than a significant concern which could be ignored if marked green.
- Working from Home – where have these risks been considered?
- Have we assessed the risks of not completing appropriate assessments in accordance with legislation. Especially in light of the upcoming appeals and judicial reviews?

The Committee were advised that the document primarily sets up the corporate Risks rather than operational but the comments would be taken on board.

Officers responded to some of the comments highlighting:

- this was a living document and all risks would be monitored on a regular basis.
- Working from home has been fairly assessed. Annexe 2 Risk 31 covers this. Various scrutiny meetings have discussed working from home.
- Officers also outlined the processes agreed for dealing with the refugee crisis.

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## **8. Other Items Raised**

At the November 2021 meeting the Committee were advised that the governance procedures and risk structures relating to the Bury's Project came under the Audit Committees remit. They were advised that an options appraisal had been carried out setting out ten options. These had then been narrowed down to 3 and an in-depth appraisal of these three would be carried out. The process had followed the Council's procurement route and regulations and the Terms of Reference had been through Executive for approval.

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**Contact Officer:**

Name: Kimberly Soane, Democratic  
Services Officer

Tel: 01483 523258

Email: [kimberly.soane@waverley.gov.uk](mailto:kimberly.soane@waverley.gov.uk)

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## Annual Governance Statement 2021/22

### Document Information & Governance

#### Approval & Publication / Version Control Information:

Approving Body	Publication Type	Version	Version Status	Date	Version Author	Version Comment
Head of Service	Internal	V1.5	Draft	22.07.22	Patrick Tuite	Update previous year's version and Incorporate comments from Audit and Democratic Services
Corporate Management Board	Internal	V1.5	Draft	17.08.22	Patrick Tuite	None
Audit Committee	Internal	V1.5	Final		Patrick Tuite	

#### 1. Introduction

Waverley Borough Council (the Council) is committed to improving governance on a continuing basis through a process of evaluation and review in accordance with the Council's governance framework.

The Council's Chief Executive and the Leader of the Council acknowledge responsibility for ensuring that there is a sound system of governance and internal control when managing and delivering the vision set out in the Corporate Strategy.

Each year the Council is required to produce an Annual Governance Statement (AGS) under the Accounts & Audit (England) Regulations 2015, to be published alongside the Statement of Accounts. The AGS is published in accordance with *Delivering Good Governance in Local Government: Framework (2016)* issued by CIPFA/SOLACE.

The AGS describes how the corporate governance arrangements have been working and the effectiveness of the systems of internal control during the year. It also documents key changes and developments within the Council's governance framework during the financial year up to the date of approval of the Annual Financial Report.

COVID-19 required significant governance and operational changes to be made in 2020/21, and many of these changes will continue into the future, these are documented within the 2021/22 AGS.

This AGS was reviewed and approved by the Audit Committee at its meeting on 12 September 2022.

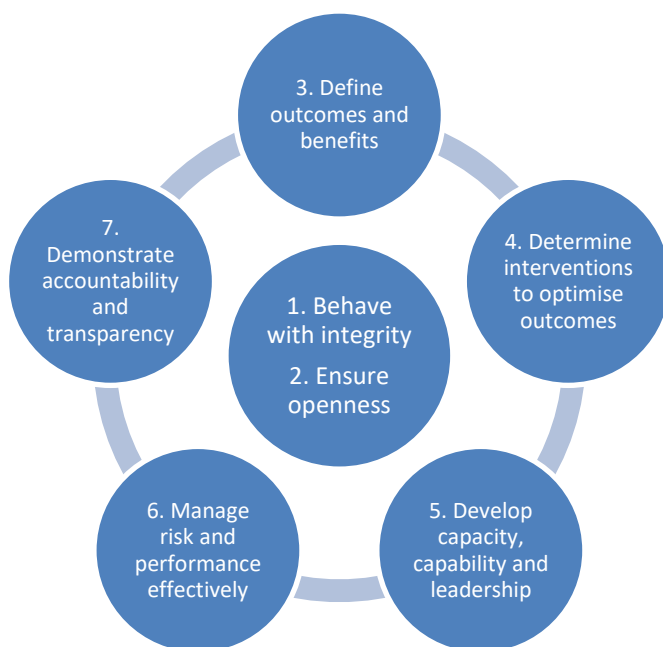
# Annual Governance Statement 2021/22

## 2. What is Corporate Governance?

Corporate governance generally refers to the systems and processes by which organisations are directed, controlled, led and held to account. The Council's governance framework aims to ensure that in conducting its business it:

- operates in a lawful, open, inclusive and transparent manner;
- makes sure public money is safeguarded, properly accounted for and used economically, efficiently and effectively;
- has effective arrangements for the management of risk; and
- secures continuous improvements in its governance.

The Council's framework brings together legislative requirements, good practice principles and management processes. It is consistent with the principles set out in the Delivering Good Governance Framework. The principles are summarised in the diagram below. Principles 1. and 2. have an overarching effect on the outcome of all other principles.



## 3. The Principles – A Summary

### The Council aims to achieve good standards of governance by:

Principle 1 - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

- Having codes of conduct which define standards of behaviour for Councillors and all staff, supported by more detailed policies for ethical values such as whistleblowing and conflicts of interest.
- Ensuring compliance with relevant laws and regulations, internal codes, policies and procedures.
- Ensuring effective arrangements are in place for the discharge of the Monitoring Officer function.

Principle 2 - Ensuring openness and comprehensive stakeholder engagement.

- Demonstrating, documenting and communicating the Council's commitment to openness and accountability in acting in the public interest.
- Establishing clear channels of communication with the community and other stakeholders, and encouraging open consultation.
- Ensuring an effective scrutiny function is in place.

## Annual Governance Statement 2021/22

Principle 3 - Defining outcomes in terms of sustainable economic, social and environmental benefits.

- Developing and communicating a vision which specifies intended outcomes for residents and service users and is used as a basis for planning.

Principle 4 - Determining the interventions necessary to optimise the achievement of the intended outcomes.

- Translating the vision into courses of action for the Council, its partnerships and collaborations.
- Reviewing the effectiveness of the decision-making framework, including delegation arrangements and robustness of information.
- Quarterly performance monitoring of services and projects to ensure the Council achieves its agreed vision as planned.

Principle 5 - Developing the Council's capacity, including the capability of its leadership and the individuals within it.

- Defining clearly the roles and responsibilities of Councillors and Officers, with protocols to ensure shared understanding of roles.
- Providing inductions, training and development to give all the appropriate skills, knowledge, and support to fulfil their roles and responsibilities.
- Ensuring effective arrangements are in place for the discharge of the Head of Paid Service function.

Principle 6 - Managing risks and performance through robust internal control and strong public financial management.

- Risk Management is an integral part of all activity and is considered in decision making in accordance with the Council's Risk Appetite Statement.
- Service delivery is monitored through financial management review and quarterly reporting to ensure service plan delivery is on target.
- Internal controls are independently reviewed by Internal Audit when carrying out assessments of key activity areas.

Principle 7 - Implementing good practices in transparency, reporting and audit to deliver effective accountability.

- Meetings and decisions are available on the Council's website along with other information such as quarterly performance reviews.
- Undertaking the core functions of an Audit Committee to provide good governance.
- The Council provides timely support, information and responses to external auditors and properly considers audit findings and recommendations.

# Annual Governance Statement 2021/22

## 4. How do we know our arrangements are working?

Corporate Governance requires providing assurances on:

- Delivery of Corporate Strategy priorities
- Services being delivered economically, efficiently and effectively
- Management of risk
- Financial planning and performance
- Effectiveness of internal controls
- Community engagement and public accountability
- Shared service governance
- Project management and project delivery
- Procurement processes
- Roles and responsibilities of Councillors and Officers
- Standards of conduct and behaviour
- Training and development of Councillors and Officers
- Compliance with laws and regulations, internal policies and procedures
- Secure and comprehensive record keeping

## Annual Governance Statement 2021/22

The Council gains assurance through having:	How does this provide assurance
Constitution (including Scheme of Delegation to Officers)	This sets out how the council operates, how decisions are made and the procedures followed to ensure that these are efficient, transparent and accountable to local people.
Democratic arrangements – Council, Executive, Overview & Scrutiny, Audit and Standards and General Purposes Committees	Providing additional assurance through a process of independent and objective review.
Head of Paid Service, Monitoring Officer and Chief Finance Officer	Statutory roles, which collectively are responsible for: <ul style="list-style-type: none"> <li>- Determining and publicising a description of the overall departmental structure of the Council showing the management structure and deployment of officers.</li> <li>- Reporting to the council where it appears to them the authority has done, or is about to do, anything which would be considered maladministration or contravene the law.</li> <li>- The proper administration of the Council’s affairs appointed under section 151 of the Local Government Act 1972</li> </ul>
Management Board and Senior Management Team	Provides officer scrutiny and a clear trail of approvals
Corporate Strategy and service plans	Provides the framework for officers to work within and direction for the council.
Medium Term Financial Strategy	Provides the councils with a clear road map to ensure financial sustainability
Financial Regulations	Part of the governance framework which supports the council’s constitution, clearly laying out what officers must do when dealing with financial matters.
Contract Procurement Rules	Provide a governance framework for officers to ensure best value is achieved whilst complying with relevant legislation and good practices.
Capital Strategy	Determines the approach and priority of capital investments, ensuring they are conducted within the councils risks appetite
Performance management framework (regular reporting)	Provides officer scrutiny and monitoring
Project Governance Boards/ Project management methodology	Sets out a clear auditable process for officers to follow

## Annual Governance Statement 2021/22

Risk management framework	Defines the councils risk appetite as well as it's the strategy for eliminating or minimising the impact of identified risks
Customer Service Strategy	Ensures that a consistent approach and levels of customer services are delivered through all channels
Complaints system	Provides a clearly identifiable route of escalation for complaints
HR policies and procedures	Ensures staff are aware of their responsibilities and obligations when conducting their roles
Whistleblowing and other countering fraud arrangements	Provides a clear and secure route for reporting illegal, illicit, unsafe, fraudulent, or other practices, the disclose of which would be in the public interest
Member and Officer training and development	Ensures members are adequately informed of councils processes to enable them to properly challenge and scrutinise decisions
Internal and External audit scrutiny	Independent scrutiny of the council's processes, policies and controls.
Ongoing review of governance	Ensures the councils governance arrangements reflects best practice and that measures continue to be fit for purpose
External reviews and inspectorate reports	Provides additional challenge to the council's processes, allowing the council to improve upon them
Customer feedback	Recording customer feedback ensures complaints can be dealt with and escalated accordingly
Staff surveys	Provides a forum for any concerns to be raised
Community consultations	Ensures steps taken by the council have buy in and support of the wider community



# Annual Governance Statement 2021/22

## 5. The Council: How it works

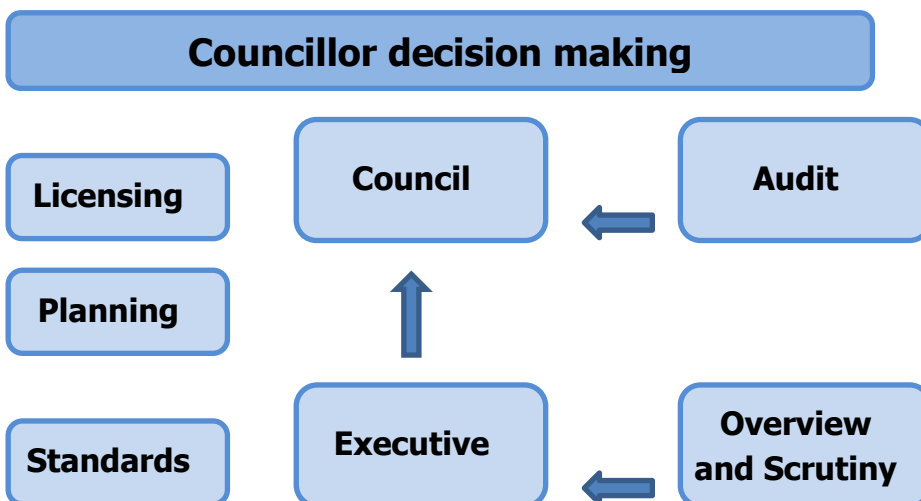
All Councillors meet as the Full Council around six times a year. All meetings are open to public but occasionally some items subject to confidentiality rules are held in exempt session. The conduct of the Council's business is defined by formal procedures and rules, which are set out in the Constitution. The Constitution also explains the roles and responsibilities of the Executive, Audit, Overview & Scrutiny and Officer functions.

The 'Scheme of Delegation to Officers' sets out the basis on which Officers may take decisions under delegated authority. The Council also follows codes of Financial Management and Procurement and maintains codes of conduct for Councillors and Officers.

The Chief Executive is the Council's Head of Paid Service and is responsible for how the Council operates. The Chief Executive is assisted by the Management Board, which includes the two Strategic Directors, one of whom is the Section 151 Officer. The Council is required to appoint a Monitoring Officer whose role includes ensuring that decision making is lawful and fair.

The Council and its decisions are open and accessible. All reports requiring a decision are considered by appropriately qualified legal and finance staff before being considered by relevant decision-making forums.

In meeting the requirements of the Local Government Transparency Code 2015 the Council has also published on its website a wide range of open data and information.



- Licensing – considers issues relating to taxis, entertainment, alcohol, food premises and miscellaneous licensing functions.
- Planning – makes decisions on development control issues, including applications for planning permission.
- Standards and General Purposes – independent committee responsible for member conduct and the constitution.
- Audit – independent committee responsible for issues of audit, risk and governance arrangements.
- Overview and Scrutiny – intended to help develop and review policy and holding the Executive to account publicly by calling-in and scrutinising decisions made by the Executive.
- Executive - appointed by the Leader, responsible for proposing new policy, putting the budget to the Council and implementing and delivering the agreed policy framework and budget.
- Council - 57 elected Councillors, covering 29 wards. Appoints the Overview & Scrutiny and other committees. Approves the policy and strategic framework and budget.

# Annual Governance Statement 2021/22

## 5.1 Changes in governance during the year

**Waverley and Guildford Borough Council Collaboration** – In July 2021 Guildford and Waverley Council's agreed to collaborate and explore partnership working across the two council's with a view to cutting costs and protecting local services. The Council's agreed to share a Joint Management Team comprising the Chief Executive, Directors and Heads of Service with a view to exploring further collaboration subject to a business case to do so. As part of creating the Joint Management Team (JMT) the Council's have put in place a Joint Governance Committee which is a working group of Councillors to govern the process.

The joint working group of councillors met to discuss the various finance, HR, property, assets, governance, risk and termination considerations for the partnership and draft a Heads of Terms for an Inter-Authority Agreement. The Heads of Terms which were approved by the individual Council's in April 2022. The new Joint Governance Committee will continue to oversee the partnership, the inter-authority agreement and risk management. The Joint Management Team is currently under consultation and is due to be appointed and in place by 1 October 2022.

The Joint Chief Executive and Head of Paid Services was formally in role on 1 December 2021. The new Director structure (comprised of 3 directors) was in place on 01 August 2022. The statutory role of the Section 151 Officer will change from a Strategic Director to the Executive Head of Finance from October 2022 of the 2022/23 financial year, and the Joint Heads of Service are intended to be in place for October 2022.

**Continuation of the Covid Response Group** – The Council's Covid Response Group (CRG), which had been established in the previous year, met when required during the reporting period. This provided a clear audit trail of decisions made in relations to the council's response to the pandemic. In 2021/22 the group led the re-introduction of a greater proportion of office and site working under the agreed covid-safe working policy.

**Resumption of in-person public / committee meetings.** The ability for members of the Council's committees to meet and make decisions via video-conferencing, which had been introduced under section 78 of the Coronavirus Act 2020, ended in May 2021. The Council therefore arranged for public meetings to be held in person. Having invested in video-conferencing technology in the previous year, and guided by the need to try and limit Covid-19 infections amongst councillors, the community and the council workforce, the Council continued to make arrangements to allow observers, advisors and contributors (but not decision-making committee members) to participate via video-conferencing.

**Changes to the arrangements for dealing with standards allegations against councillors and co-opted members** – The Standards and General Purposes Committee, guided by proposals and advice from the Council's Monitoring Officer, recommended that Full Council make a number of changes to the Council's arrangements for handling complaints alleging misconduct by councillors and co-opted members. Town and Parish Councils and the Council's appointed Independent Persons had been consulted on the changes. These changes, summarised in the list below, were agreed by Full Council at their Annual meeting in February 2022:

- i. Inclusion of an Executive Summary of arrangements with the process divided into 9 numbered 'steps'.
- ii. Reference to the role of the Independent Person at the top of the document.
- iii. Confirmation that complaints by Borough Councillors about Borough Councillors will be referred to the relevant group leader(s) for resolution in the first place.
- iv. Confirmation that the approach to dealing with complaints about Town or Parish Councillors will be agreed by the Monitoring Officer, and the Town or Parish Clerk will be given the opportunity to resolve the complaint first.
- v. Confirmation that complainants' identities (but not contact personal details) will be disclosed to subject members in most circumstances.

## Annual Governance Statement 2021/22

- vi. Confirmation that many complaints can be resolved without an investigation, for example by advice being issued by the Monitoring Officer.
- vii. Confirmation that most complaints, if investigated, will be investigated on an informal basis and that formal investigations are relatively rare.
- viii. Confirmation that other officers act on the Monitoring Officer's behalf in dealing with complaints.
- ix. Specific target timescales for responding to initial complainants and for dealing with matters on an informal basis whilst recognising this will depend on availability of others.
- x. Confirmation that the Monitoring Officer reserves the right to progress the complaint in the absence of input from any party, especially where it is clear that individuals are deliberately choosing not to engage or to engage unreasonably slowly with the process.
- xi. Clarification that hearing papers will be published 5 clear working days in advance of the meeting.
- xii. Confirmation that appeals against panel hearings decisions need to be submitted within 10 working days of the conclusion of the panel hearing.
- xiii. Confirmation that the Ombudsman will only consider complaints once they have been through the Council's own processes.

At the same Annual Council meeting, Full Council also agreed proposals for additional staffing resource to be put in place to support the Council's Monitoring Officer in handling complaints alleging misconduct by councillors and co-opted members.

**Local Government Boundary Commission's review of Waverley Borough Council's Electoral Arrangements** – During the year, the Council spent time engaging, as a consultee, with the Local Government Boundary Commission's review of the Council's electoral arrangements. The Council engaged with its partners and formed a cross-party working group to consider both the number of councillors and, once the commission made its decision on that point, how the ward boundaries would be drawn and described. As a result of the Commission's review, the Council will move from 57 councillors to 50 councillors from May 2023 (when all out elections will be held).

**Executive working groups** – The Executive Working Group protocol, was agreed at full Council on 19 October 2021 and is intended to assist the Executive, through the appropriate Portfolio Holder, to, (a) develop policy, (b) examine specific service proposals in depth and (c) progress major projects. To date three working groups (WG) have been established. The Landlord Services Advisory Board, established 19th October 2021, the Joint Inter Authority Agreement (IAA) Working Group on 14 December 2021 and the Cost of Living Working Group on 7 June 2022. The following WG were established prior to the protocol but are encompassed by it. CIL Advisory Board, Climate Emergency Governance Board, Dunsfold Park Garden Village Governance Board, Farnham Infrastructure Programme Working Group and the Property Investment Advisory Board.

### 5.2 Resolution of significant governance issues in 2021/22

**Financial Management Code** – The Financial Management Code was developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) as a framework of assurance of good financial management practice in local authorities. This Code applied from 2021/22. Compliance with the Code itself is not a statutory requirement but it has been designed to enhance financial management which supports the statutory responsibility for sound financial administration. The Code applies a principles-based approach and is not prescriptive, the principles are translated into a set of standards and CIPFA recommend a flexible and proportionate approach to implementing it. At Waverley, officers and the Management Board considered the scope of the Code in 2020/21 and have since implemented a series of training and an action plan to strengthen areas of compliance within the code.

# Annual Governance Statement 2021/22

**Overview and Scrutiny committees** - At its meeting on 19th October, the Council agreed to establish two new Overview and Scrutiny Committees: Resources; and Services. These replaced the Housing; Community and Wellbeing; Environment; and Value for Money and Customer Service Overview and Scrutiny Committees.

## **5.3 Significant operational event's in 2021/22**

**Cost of living crisis** – As a result of a number of significant national and global issues, the UK has been facing significant inflationary pressures, resulting in a cost-of-living crisis for much of the population and the establishment of the Cost of Living Working Group. CPI had not exceed 3% since November 2017, as of March 2022 it was 7% and rising. The response to the operational impact of Covid, the cost-of-living crisis (i.e. energy rebates and Ukrainian refugee Settlement scheme), have been in accordance with appropriate existing governance processes.

## **5.4 Other governance issues arising during 2021/22 include:**

There were no other significant governance issues during 2021/22

## Annual Governance Statement 2021/22

### 6. Audit Committee seeking assurance

The Audit Committee has responsibility for requesting and receiving reports that deal with issues that are key to good governance. It met four times in 2021/22, considering a wide range of governance issues. In 2021/22 several items were delayed but ultimately delivered against.

Audit Committee Work Programme for 2021/22			
6 September 2021	8 November 2021	29 November 2021	28 March 2022
Audit Committee Annual Activity Report	Annual Governance Statement – Consideration of Potential Governance Issues	Audit Findings Report	Anti-Money Laundering Policy
Review of the Audit Terms of Reference	Risk Management	Accounts	Finance Regulations
External Audit Plan 2020/21	Bury's Development Project	Annual Governance Statement	Review of Corporate Risk Register
Annual Governance Statement – Consideration of Potential Governance Issues	Review of Progress in the implementation of Internal Audit Recommendations	Audit Tender	CPR Update
Annual Internal Audit Report for 2020-21	Review in the progress of achieving the Audit Plan		Update on the Financial Management Code
Fraud Investigation Summary	Fraud Investigation Summary		Accounting Policies
Review in the progress of achieving the Audit Plan			Annual Governance Statement – Consideration of Potential Governance Issues
Internal Audit Charter			Audit Charter
Review of the Progress in the Implementation of Internal Audit Recommendations			Review of the Progress in the Implementation of Internal Audit Actions
			Review in the progress of achieving the Audit Plan
			Proposed Internal Audit Plan 2022-2023

The Audit Committee considers each year how effective it has been in overseeing the Council's governance arrangements and submits an annual report to Council that summarises its work and allows the Council to take comfort that key governance processes are being reviewed.

# Annual Governance Statement 2021/22

## 7. Managing key risks

All Councillors and Officers are responsible for ensuring that risk implications are considered in the decisions they take in accordance with the Council's 'risk appetite' as detailed in the Risk Appetite Statement.

The successful delivery of the Corporate Strategy Objectives depends on the Council's ability to manage and tolerate risk where it cannot be eliminated altogether. Significant risks that may be potentially damaging to the achievement of the objectives are recorded in the Corporate Risk Register.

The Senior Management Team regularly reviews and updates the Corporate Risk Register and is required to state positively the level of assurance they can place upon the controls that mitigate risks. If the residual risk exceeds the 'risk appetite', managers are required to consider whether cost effective actions that will reduce the likelihood and/or impact of the risk occurring can be introduced. The Risk Register is reviewed by the Audit Committee and used to inform the Internal Audit Plan for annual audit planning.

The Audit Committee will continue to review the governance arrangements to ensure they are fit for purpose in managing key risks and seeking corrective action where they are found not to be.

## 8. Managing the risk of fraud

To mitigate the risk of fraud the council has in place fraud and governance policies to which staff should adhere. These include the Anti-fraud, Bribery and Corruption Policy, Prosecution Policy, Whistleblowing Policy and Anti-Money Laundering Policy. These policies are reviewed, updated and agreed by the Audit Committee. Any issues raised relating to these policies are dealt with by the appropriate responsible Officers in accordance with the requirements of each policy. Where appropriate the policies are available on the Council's website and intranet.

Within the Council, the Internal Audit Service fulfils a proactive and reactive role for issues relating to fraud. This includes a fraud investigation officer, (dedicated resource to investigate all types of housing tenancy fraud). This work results in ensuring that properties are used by tenants in accordance with the tenancy agreement. Outcomes can include the return of properties to the housing stock to enable them to be utilised for those on the housing waiting list.

## 9. Anti-Fraud and Corruption Statement

The Council is committed to the highest possible standards of honesty, openness and accountability.

It will ensure that internal procedures are in place to identify, deter and prevent the risk of fraud and corruption and maintain clear and well publicised arrangements for receiving and investigating issues raised through its governance policies.

The Council will pursue appropriate action, including the recovery of any losses it has suffered, where fraud and corruption has been identified.

## 10. Responsible Chief Financial Officer

A Strategic Director is the Chief Financial Officer (CFO) (the 'Section 151 Officer'). The CFO has responsibility for delivering and overseeing the Council's financial management arrangements and has responsibility for the Finance Team and Internal Audit. The role conforms to the good practice requirements in the *CIPFA Statement on the Role of the Chief Financial Officer in Local Government*.

# Annual Governance Statement 2021/22

The CFO has been involved in reviewing the governance framework and preparing this Statement and is satisfied with the arrangements that are in place for managing finances, considers the system of internal control works effectively and that no matters of significance have been omitted from this Statement.

## 11. Internal and External Audit assurance

The Council receives a substantial amount of assurance from the work that is undertaken by its Internal Audit Service and External Auditors (Grant Thornton LLP). Despite the difficulties that the pandemic placed upon these assurance providers re communication and logistics, these hurdles were overcome by the co-operation of those professionals involved, although timeframes to obtain information was sometimes delayed the work was completed to the professional standard required to provide an opinion.

## 12. Internal Audit

The Council considers its Internal Audit team to be a key component of its governance framework that:

- Provides independent, risk-based and objective assurance, advice and insight to the Council on its operations.
- Enhances and protects value, by assisting management improve the delivery of the Council's objectives and operations through evaluating and challenging the effectiveness of risk management, control and governance processes.

Each year the Audit Committee reviews the Internal Audit Charter, which sets out the internal audit role and its responsibilities and clarifies its independence and aligns it to the *Public Sector Internal Audit Standards (PSIAS)*.

The Internal Audit Manager reports to the Strategic Director (Section 151 Officer) but to maintain independence and objectivity of the Internal Audit service also has direct access to the Chief Executive, the Audit Committee and its Chairman.

The Internal Audit Manager has stated in their Internal Audit Annual report that there were no constraints placed upon them in respect of determining overall audit coverage, audit methodology, the delivery of the audit plan or proposing actions for improvement or forming opinions on individual audit reports issued.

One of the key assurance statements the Council receives is the annual Internal Audit report. This report includes the opinion of the Internal Audit Manager on the Council's control environment based on the work that has been completed throughout the 2021/22 year.

The opinion for the 12-month period ending March 2022 is shown below:

"I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the internal control environment.

In my opinion frameworks of governance, risk management and management control are 'Adequate' and audit testing has demonstrated controls to be working in practice.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement."



## Annual Governance Statement 2021/22

Corrective action above being by way of items reported to each audit committee where timeframes have not been achieved.

### 13. External Audit

The Council's external auditors are appointed by Public Sector Audit Appointments Limited (PSAA). Grant Thornton LLP were appointed by PSAA to undertake the Council's external audit.

The external auditor has issued an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness (value for money) and in the use of its resources.

### 14. Level of Assurance

This AGS demonstrates that the systems and processes continue to provide a comprehensive level of assurance to the Council in its governance arrangements during 2021/22.

### 15. Certification

The Council's framework of governance comprises all the detailed strategies, policies and procedures that are in place to achieve good governance. These are used in delivering the objectives set out in the Corporate Strategy and to which Officers work to in carrying out their responsibilities on behalf of the Council. This AGS has been prepared by those with knowledge of the key governance issues who are satisfied that the Council's framework complies with the principles set out in the Delivering Good Governance Framework.

We therefore commend the Governance Statement to the Audit Committee for approval.

Councillor Paul Follows

Tom Horwood

Signed

Signed

Leader of the Council

Chief Executive

Dated xx/xx/xx

Dated xx/xx/xx



## WAVERLEY BOROUGH COUNCIL

### AUDIT COMMITTEE

12<sup>TH</sup> SEPTEMBER 2022

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**Title:**

**PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT AGREED ACTIONS**

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**Lead Councillor:** Councillor Peter Marriott, Chairman of the Audit Committee

**Head of Service:** Graeme Clark, Strategic Director

**Key decision:** Yes

**Access:** Public

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**1. Purpose and summary**

- 1.1 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 original agreed implementation date.

**2. Recommendation/s**

- 2.1 It is recommended that the Committee considers the information contained in **Annexe 1** and, following discussion at the Audit Committee meeting identifies any action it wishes to be taken and
- 2.2 Considers the Head of Service(s) justification for a request for a change in the agreed target date for the Management Actions (s) listed in **Annexe 2** and agree an appropriate implementation date(s).

**3. Reason for the recommendation**

To enable the Audit Committee to be informed of the status of agreed actions accepted by Heads of Service but not yet implemented or progress made to implement by the agreed implementation date.

#### **4. Background**

- 4.1 This report provides the Audit Committee with the latest position regarding the implementation of Internal Audit agreed actions.

#### **5. Relationship to the Corporate Strategy and Service Plan**

- 5.1 A financially sound Waverley, with infrastructure and services fit for the future.

#### **6. Implications of decision**

##### **6.1 Resource (Finance, procurement, staffing, IT)**

Internal audit work helps management in achieving good value for money and, individual agreed actions may have value for money implications and protect the council from financial risks.

##### **6.2 Risk management**

There is a risk that where weakness or non-compliance identified as part of audit reviews, if not actioned to strengthen the controls will not assist to prevent the materialising of the risks identified.

##### **6.3 Legal**

There are no direct legal implications, although good governance and probity are strengthened by attending to the matters raised within the audit agreed actions.

##### **6.4 Equality, diversity, and inclusion**

There are no direct equality, diversity, or inclusion implications in this report. Equality impact assessments are carried out, when necessary, across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

##### **6.5 Climate emergency declaration**

There are no direct implications in this report

#### **7. Consultation and engagement**

- 7.1 Heads of Service and SMT.

#### **8. Other options considered**

- 8.1 N/A

## **9. Governance journey**

9.1 The minutes of the meeting will be included on the Council agenda.

### **Annexes:**

**Annexe 1** – provides the current position on agreed actions due for completion at the end of the month of the Audit Committee date.

**Annexe 2** – provides the requests from Heads of Service for changes to the agreed action dates.

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### **Background Papers**

There are no background papers, as defined by Section 100D (5) of the Local Government Act 1972).

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### **CONTACT OFFICER:**

Name: Gail Beaton  
Position: Internal Audit Manager  
Telephone: 01483 523260  
Email: [gail.beaton@waverley.gov.uk](mailto:gail.beaton@waverley.gov.uk)

Agreed and signed off by:  
Legal Services: 22/08/2022 (SR)  
Head of Finance: 23/08/2022  
Strategic Director:  
Portfolio Holder: N/A

## Agreed Internal Audit Actions overdue or due by 30 September 2022




Generated on: 31 August 2022


Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed

### Head of Service Ellwood, Zac



IA20/08.001 Target Response Times						
<b>Action Code &amp; Description</b>	Monitoring of response targets against those highlighted in the Enforcement Plan for the 3 priorities are not currently measured or reported: Priority One – Major – First contact or site visit within 1 working day from receipt of complaint Priority Two – Medium – First contact or site visit within 5 working days from receipt of complaint Priority Three – Low – First contact or site visit within 10 working days from receipt of complaint				<b>Exit Meeting Date</b>	15-Jan-2020
					<b>Due Date</b>	31-Aug-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/08 Planning Enforcement					
<b>Agreed Action</b>	1.1 The measuring of response times to be incorporated into the incoming new Horizon programme that replaces ILAP. 1.2 The information for reporting will be available on request from the new Horizon programme that replaces ILAP.  Risk -Performance issues may not be identified. (ZE)					
<b>Status</b>		<b>Check Progress</b>	<b>Progress</b>	90%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>HOS requests an extension until March 2023 as this action is dependent on the approval of the Local Plan and these interrelated policies.</b>					August 2022
	Audit Committee Extension agreed at 28/03/2022 meeting to 31st August 2022.					29-Mar-2022
	Target times are addressed in the updated enforcement plan which is scheduled to go to Services O&S in March 2022.					14-Feb-2022
	The enforcement plan has been drafted and is under review.					02-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 01/01/2022					09-Nov-2021
	The main framework of an End-to-End processing system is now in place with the Horizon system. The reporting functionality is online however we are currently testing the output for clarity. Final Snagging works are in progress. Expected date: 01/01/2022					08-Nov-2021
	Target date changed to 31/10/2021 as agreed by Audit Committee on 06/09/2021					08-Sep-2021
	Completion of this action is dependent on the necessary functionality being available in the new Horizon system, which is not yet in place;					01-Jul-2021
Due changed re AC November agreement to 31/03/2021					04-Dec-2020	

<b>Action Code &amp; Description</b>	<b>IA20/08.002 Out of Date Enforcement Plan</b>					<b>Exit Meeting Date</b>	15-Jan-2020
	There has been six years of operations since the Enforcement Plan was issued. Elements of the plan relating to key performance indicators and proactive working are out of date and no longer reflect operational activity.					<b>Due Date</b>	31-Aug-2022
<b>Risk Level</b>	<b>Medium Priority</b>					<b>Risk RAG</b>	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 15px; height: 15px;"></span>
<b>Audit Report Code and Description</b>	IA20/08 Planning Enforcement						
<b>Agreed Action</b>	To update and agree the Local Planning Enforcement Plan Risk - Key policy document may be out of date and not reflect current operations. (ZE)						
<b>Status</b>		<b>Check Progress</b>	<b>Progress</b>	90%	<b>Head of Service</b>	<b>Zac Ellwood</b>	
<b>All Notes</b>	<b>HOS will request an extension until March 2023 as this action is dependent on the approval of the Local Plan and the interrelated policies.</b>						August 2022
	Audit Committee Extension agreed at 28/03/2022 meeting to 31st August 2022.						29-Mar-2022
	Draft plan is scheduled to go to Services O&S in March 2022.						14-Feb-2022
	Updated draft report written, submitted to HoS. Whole council enforcement review with BT due to feed in to final doc. Awaiting further instruction. Update expected March 2022.						04-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 01/01/2022						09-Nov-2021
	Expected - January 2022						08-Nov-2021
	Target date changed to 31/10/2021 as agreed by Audit Committee on 06/09/2021						08-Sep-2021
	The Council is actively looking at how it will deliver enforcement and inspection functions more holistically at the corporate level and it was therefore agreed with the Environment Overview & Scrutiny Committee that scrutiny of the draft Local Enforcement Plan will now take place in September 2021 so that any implications for/from the corporate project can be taken into account. The Plan itself is almost complete in draft form.						01-Jul-2021
	Due date changed re AC November agreement to 31/03/2021.						04-Dec-2020
Meeting with Development Manager & Enforcement Manager arranged for November and reporting timescales set in Forward Plan.						09-Nov-2020	



<b>Action Code &amp; Description</b>	<b>IA22/13.002.1 Raw Data from Building Control</b>					<b>Exit Meeting Date</b>	24-Jun-2022
	A monthly report of completions and commencements is sent to Planning by Building Control. The source data for this report is from Horizon, however the report is amended by Building Control to tidy it before it is issued.  We obtained the raw data from Horizon for commencements between October and December 2021 and selected a sample of 10 commencements to agree to the Building Control reports for the same period. We found that two of the commencements from December 2021 had not been recorded in the Building Control report for the same month.  We then checked all the commencements from the Horizon report to the Building Control report and found that 12 had been omitted in total from the Building Control report for December 2021. Whilst we acknowledge that these 12 dwellings only make up 2% of the required 590 new dwellings per year and there is a 5% tolerance in the housing delivery test, this demonstrates that human intervention can impact on the accuracy of the data.  Although we noted that all the omitted commencements had been included on the commencements spreadsheet maintained by the Planning Policy Technician, this was because they were for large developments, and they were included in the monthly scan from the NHBC for December 2021. However, if the commencements had not been part of a larger development, there is a risk that these would not have been identified by other means.					<b>Due Date</b>	20-Sep-2022
<b>Risk Level</b>	<b>High Priority</b>					<b>Risk RAG</b>	<span style="background-color: red; border: 1px solid black; display: inline-block; width: 15px; height: 15px;"></span>
<b>Audit Report Code and Description</b>	IA22/13 Housing Delivery Plan Monitoring						

<b>Agreed Action</b>	To obtain raw data from the Council's Building Control team regarding commencements to maintain the commencements spreadsheet rather than relying on the monthly spreadsheets issued by Building Control.					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>						



### Head of Service Homewood, Richard

<b>Action Code &amp; Description</b>	<b>IA22/08.002.1 Reconciliation</b>				<b>Exit Meeting Date</b>	25-Jan-2022
	<p>A reconciliation of stock issues and income received is not undertaken to ensure no undue stock shrinkage is occurring.</p> <p>In respect of bin financial management, we note that Garden bins are purchased for £18.50 and sold at £40. Other bins are sold on at a margin of £10 -£20.</p> <p>Actual figures provided to us by the Finance Team show a fairly neutral position on income and expenditure (as at Oct 2021).</p> <p>Category Income Expenditure on stock including delivery/unloading charges Surplus/ deficit Garden Bin £51,080.00 <b>£39,525.00</b> £11,555.00 Non-Garden Bin £48,689.26 <b>£62,295.60</b> -£13,606.34</p> <p>The Environmental Services Consultant has commented that this may be due to accounting period differences as he was expecting a larger surplus as stock level held are kept to a minimum.</p>				<b>Due Date</b>	30-Jul-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/08 Waste Management (Bins)					
<b>Agreed Action</b>	Accounting procedures for bin income and expenditure will be reviewed with the accountancy team and agreement reached on an appropriate accounting methodology to link income with expenditure and ensure clarity over surpluses and deficits. This will require an agreement over a separate account for these processes which can roll on from year to year, and clarification of capital and revenue accounting.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	20%	<b>Head of Service</b>	<b>Richard Homewood</b>
<b>All Notes</b>	<b>Head of Service Richard Homewood has requested an extension to the 31 October 2022, see Annexe 2 for justification.</b>					19-Aug-2022
	Progress being made between Accountancy and Waste Team see attached email trail.					02-Aug-2022


<b>Action Code &amp; Description</b>	<b>IA22/08.003.1 Disputed invoices</b>				<b>Exit Meeting Date</b>	25-Jan-2022
	<p>A number of disputed invoices were received from the Contractor in 2020/21 in respect of missed bin extra collections required. These disputes arose due to differing interpretations (by the contractor and client) of the provisions for these circumstances set out in the contract.</p> <p>Going forward these provisions require review and possible variation to the contract to ensure clarity for both parties.</p>				<b>Due Date</b>	30-Jul-2022

<b>Risk Level</b>	<b>Low Priority</b>			<b>Risk RAG</b>		
<b>Audit Report Code and Description</b>	IA22/08 Waste Management (Bins)					
<b>Agreed Action</b>	The definition of missed bins will be reviewed, and a revised definition agreed with Biffa. This will then be taken to Mg Board for approval before agreeing a formal variation to the contract.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Richard Homewood</b>
<b>All Notes</b>	<b>See Annexe 2 for justification for an extension to January 2023.</b>				31-Aug-2022	

### Head of Service Smith, Andrew



<b>Action Code &amp; Description</b>	<b>IA21/17.002.2 Annual WBC Safeguarding Report</b>					
	<p>The Safeguarding Children and Adults at Risk Policy sets out the following responsibilities:</p> <ul style="list-style-type: none"> <li>. The Leader and Chief Executive are responsible for discharging the Councils Safeguarding responsibilities under the Care Act 2014, The Children Act 2004, and Working Together to Safeguard Children 2015.</li> <li>. Nominated Head of Service and Portfolio Holder responsible for coordinating, delivering and monitoring the Councils safeguarding responsibilities.</li> <li>. Internal Safeguarding Board - overseeing the Councils safeguarding responsibilities, including monitoring and evaluation of all safeguarding referrals.</li> </ul> <p>However, the Board's Terms of Reference do not clearly set out reporting arrangements.</p> <p>Although during 2020-21 there was evidence of ad hoc reporting to the Management Board, such as the section 11 self-assessment, there were no regular reports of safeguarding referrals and activities or other performance monitoring to give assurance to the Leader/Chief Executive that safeguarding duties were being discharged effectively.</p> <p>The previous Internal Audit of Safeguarding in 2018 did highlight the lack of a formal agreed reporting framework as an issue and management actions were agreed; however, we found no evidence, aside from the introduction of the Internal Safeguarding Board, that actions relating to improved reporting have been implemented.</p> <p>Without an established reporting framework there is no mechanism to ensure that safeguarding responsibilities are discharged.</p>			<b>Exit Meeting Date</b>	27-Jul-2021	
				<b>Due Date</b>	30-Sep-2022	
<b>Risk Level</b>	<b>Medium Priority</b>			<b>Risk RAG</b>		
<b>Audit Report Code and Description</b>	IA21/17 Safeguarding					
<b>Agreed Action</b>	2.2 - Implement an Annual WBC Safeguarding Report - starting with 21/22 - for interim please see action 2.4.					
<b>Status</b>		<b>Neglected</b>	<b>Progress</b>	10%	<b>Head of Service</b>	<b>Andrew Smith</b>
<b>All Notes</b>	<b>This will be achieved by the 30 September 2022. (AS)</b>				August 2022	
	Audit Committee Agreed extension to 30 September 2022.				19-Jul-2022	
	Due to serious staff sickness and the pressure resulting from the team responding to the Ukrainian crisis, it is proposed to defer the publication of the Annual Safeguarding Report to September 2022. The Safeguarding Board is scheduled to meet on Monday 6 June, where this proposal will be discussed and a further updated posted on Pentana confirming the deferral.				30-May-2022	
	Report not scheduled for completion until April 22 as needs to be in line with the Councils financial and service plan year				01-Feb-2022	
	Information being collated - report not required until April 22				12-Oct-2021	



<b>Head of Service Vickers, Peter</b>
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IA22/10.001.1 Policies and Procedures						
<b>Action Code &amp; Description</b>	We reviewed Debt Management information documented in the following publications: 1. Income and Debt Policy 2. Financial Regulations 3. Procedure Note for Active Debt Management.				<b>Exit Meeting Date</b>	22-Feb-2022
	We identified the following issues: . The Procedure Note for Active Debt Management does not detail the process for dealing with refunds. . Annexe 12 of the Procedure Note for Active Debt Management labelled 'Copies of Homelessness Agreements' is blank. . There is no version control on the Procedure Note for Active Debt Management document, only a creation date. . It is not clear from any of these documents when these should next be reviewed. . The version of the Procedure Note for Action Debt Management that has been published does not include changes following review of the document by the Head of Finance. . We were only able to locate the Income and Debt Collection Policy using a google search. We could not locate this from the search engine on the Council's website or through navigating the tiles.				<b>Due Date</b>	30-Sep-2022
Additionally, we were advised that following the consultation process with Services that resulted in the creation of the 'Procedure Note for Active Debt Management', that other than the procedure being published on Sharepoint, they were not specifically made aware of the publication of this updated document which may have been a missed opportunity to bring this to their attention as a reminder of their debt management responsibilities.						
Additionally, we were advised that following the consultation process with Services that resulted in the creation of the 'Procedure Note for Active Debt Management', that other than the procedure being published on Sharepoint, they were not specifically made aware of the publication of this updated document which may have been a missed opportunity to bring this to their attention as a reminder of their debt management responsibilities.						
<b>Risk Level</b>		Low Priority			<b>Risk RAG</b>	<span style="color: green; font-weight: bold;">■</span>
<b>Audit Report Code and Description</b>		IA22/10 Debt Management				
<b>Agreed Action</b>		Will review these policies and procedures and implement the issues identified				
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	0%	<b>Head of Service</b>	Peter Vickers
<b>All Notes</b>						This will be achieved by the 30 September 2022.
						August 2022



IA22/10.001.2 Dedicated debt area on website						
<b>Action Code &amp; Description</b>	We reviewed Debt Management information documented in the following publications: 1. Income and Debt Policy 2. Financial Regulations 3. Procedure Note for Active Debt Management.				<b>Exit Meeting Date</b>	22-Feb-2022
	We identified the following issues: . The Procedure Note for Active Debt Management does not detail the process for dealing with refunds. . Annexe 12 of the Procedure Note for Active Debt Management labelled 'Copies of Homelessness Agreements' is blank. . There is no version control on the Procedure Note for Active Debt Management document, only a creation date. . It is not clear from any of these documents when these should next be reviewed.				<b>Due Date</b>	30-Sep-2022







	<p>. The version of the Procedure Note for Action Debt Management that has been published does not include changes following review of the document by the Head of Finance.</p> <p>. We were only able to locate the Income and Debt Collection Policy using a google search. We could not locate this from the search engine on the Council's website or through navigating the files.</p> <p>Additionally, we were advised that following the consultation process with Services that resulted in the creation of the 'Procedure Note for Active Debt Management', that other than the procedure being published on Sharepoint, they were not specifically made aware of the publication of this updated document which may have been a missed opportunity to bring this to their attention as a reminder of their debt management responsibilities.</p>					
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/10 Debt Management					
<b>Agreed Action</b>	We will set up a dedicated debt area within Finance backstage					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Peter Vickers</b>
<b>All Notes</b>	<b>This will be achieved by the 30 September 2022.</b>					August 2022

	<b>IA22/10.003.1 Monitoring Information</b>					
<b>Action Code &amp; Description</b>	We were advised that due to covid and other additional work pressures that debt monitoring information has not been provided to Service Accountants since March 2021, in order that this can be taken to their monthly budget monitoring meeting to review and discuss with their Service contact.				<b>Exit Meeting Date</b>	22-Feb-2022
	Similarly, aged debt monitoring information has not been provided to the Management Board since March 2021. We were also unable to view an audit trail by email of the last time management information was issued to the Management Board because this is generally printed and taken to these meetings or presented. We observed that it may be preferable for Board members to have this management information ahead of Board meetings, to allow them time for review. Additionally, the Debt Management Panel which meets monthly to review debt chasing procedures and debt statistics, have not meet since January 2021.				<b>Due Date</b>	30-Jun-2022
<b>Risk Level</b>	<b>High Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/10 Debt Management					
<b>Agreed Action</b>	Monitoring information will be supplied monthly to the service accountants to take to budget meetings					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Peter Vickers</b>
<b>All Notes</b>	<b>See Annexe 2 for justification for an extension to 30 September 2022.</b>					31-Aug-2022


	<b>IA22/10.003.2 Monthly Debt Report</b>					
<b>Action Code &amp; Description</b>	We were advised that due to covid and other additional work pressures that debt monitoring information has not been provided to Service Accountants since March 2021, in order that this can be taken to their monthly budget monitoring meeting to review and discuss with their Service contact.				<b>Exit Meeting Date</b>	22-Feb-2022
	Similarly, aged debt monitoring information has not been provided to the Management Board since March 2021. We were also unable to view an audit trail by email of the last time management information was issued to the Management Board because this is generally printed and taken to these meetings or presented. We observed that it may be preferable for Board members to have this management information ahead of Board meetings, to allow them time for review.				<b>Due Date</b>	30-Jun-2022


	Additionally, the Debt Management Panel which meets monthly to review debt chasing procedures and debt statistics, have not meet since January 2021.					
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/10 Debt Management					
<b>Agreed Action</b>	A monthly debt report will be provided to the Head of Finance and Property.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Peter Vickers</b>
<b>All Notes</b>	<b>See Annexe 2 for justification for an extension to 30 September 2022.</b>					31-Aug-2022

	<b>IA22/10.003.3 Exception Report</b>					
<b>Action Code &amp; Description</b>	We were advised that due to covid and other additional work pressures that debt monitoring information has not been provided to Service Accountants since March 2021, in order that this can be taken to their monthly budget monitoring meeting to review and discuss with their Service contact.				<b>Exit Meeting Date</b>	22-Feb-2022
	Similarly, aged debt monitoring information has not been provided to the Management Board since March 2021. We were also unable to view an audit trail by email of the last time management information was issued to the Management Board because this is generally printed and taken to these meetings or presented. We observed that it may be preferable for Board members to have this management information ahead of Board meetings, to allow them time for review. Additionally, the Debt Management Panel which meets monthly to review debt chasing procedures and debt statistics, have not meet since January 2021.				<b>Due Date</b>	30-Jun-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/10 Debt Management					
<b>Agreed Action</b>	Meetings of the Debt Management Panel will be replaced by an exception report in 3.2					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Peter Vickers</b>
<b>All Notes</b>	<b>See above 3.2.</b>					



	<b>IA22/10.004.1 Debt Suppressions</b>					
<b>Action Code &amp; Description</b>	We reviewed complaint codes attached to debts which are used to inform on the status of a debt and why debt chasing has been suppressed, to confirm that these are appropriate and reflective of the circumstances of the debt.				<b>Exit Meeting Date</b>	22-Feb-2022
	We found for six out of 15 debts that the complaint code was not valid and subsequently the debt is not being chased as it should be. The following codes have been used in these instances: . 14 Day Hold . 28 Day Hold . Being Paid by Instalments . Passed to SP for Recovery . Awaiting return of DD form . See Diary /File Notes.				<b>Due Date</b>	30-Sep-2022
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/10 Debt Management					
<b>Agreed Action</b>	Will review debt suppressions and report on this monthly.					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Peter Vickers</b>
<b>All Notes</b>	<b>This will be achieved by the 30 September 2022.</b>					August 2022



### Head of Service Wagstaff, Hugh

IA21/15.001.1 Leaseholder Service Charge Policy						
<b>Action Code &amp; Description</b>	Our review found the Council does not have a leaseholder service charges policy in place.				<b>Exit Meeting Date</b>	18-Oct-2021
	Our review also found that the procedures which were available, dated July 2016, did not align with the current leaseholder service charging process.				<b>Due Date</b>	30-Sep-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 15px; height: 15px;"></span>
<b>Audit Report Code and Description</b>	IA21/15 Service Charges re Leasehold Flats					
<b>Agreed Action</b>	1.1 WBC to produce and implement a Lease holder service charge policy					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Policy needs to be written, will be done before deadline (likely early September) by Income Officer. No external input needed.</b>					09-Aug-2022
	Audit Committee Extension agreed at 28/03/2022 meeting to 30th September 2022.					29-Mar-2022
	Request extension to 30 September due to extended absence impacting staffing resources and business critical priority work on return.					17-Mar-2022
	Request extension to 30 June due to staffing resources and priority work on return.					14-Feb-2022
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022
	Work progressing collating information to inform the Leaseholder Service Charge Policy					04-Nov-2021
	Project Team identified to progress audit recs.					18-Oct-2021



IA21/15.001.2 Procedures						
<b>Action Code &amp; Description</b>	Our review found the Council does not have a leaseholder service charges policy in place.				<b>Exit Meeting Date</b>	04-Nov-2021
	Our review also found that the procedures which were available, dated July 2016, did not align with the current leaseholder service charging process.				<b>Due Date</b>	30-Sep-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 15px; height: 15px;"></span>
<b>Audit Report Code and Description</b>	IA21/15 Service Charges re Leasehold Flats					
<b>Agreed Action</b>	1.2 WBC to review, revise and implement said procedures					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Needs to be written, will be completed by Income Officer early September.</b>					09-Aug-2022
	Audit Committee Extension agreed at 28/03/2022 meeting to 30th September 2022.					29-Mar-2022
	Request extension to 30 September due to extended absence impacting staffing resources and business critical priority work on return.					17-Mar-2022
	Request extension to 30 June due to staffing resources and priority work on return.					14-Feb-2022
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022
	Work progressing collating information to develop the Leaseholder Service Charge procedure.					04-Nov-2021



IA21/15.003.1 Clear Policy of the recharging of utilities						
<b>Action Code &amp; Description</b>	Leaseholders should expect to be charged for a proportion of actual cost of utilities, as set out in their lease agreements.				<b>Exit Meeting Date</b>	22-Jul-2021
					<b>Due Date</b>	30-Sep-2022


<p>Utilities costs were approved to be invoiced during 2020/2021 based on prior year invoices. We were told by Senior Accountancy staff, and the Home Ownership Officer that the reason for this was due to difficulty analysing past invoicing and no way yet to determine the usage of these utilities by individual leaseholder premises. The Council are in the process of installing a system of smart meter monitoring to enable accuracy within the billing and apportionment of utilities costs.</p> <p>Whilst invoicing for charges in 2020/21 has been based on prior years usage, The Housing Finance Manager was unable to demonstrate that this had been approved.</p> <p>We also found that the Council received a query from a leaseholder around their utilities charges and why they had been invoiced the same amount for a second year in a row. Due to the Housing Finance Managers current absence from work we were unable to obtain an explanation on whether this query was resolved, or how.</p>			
<b>Risk Level</b>	<b>High Priority</b>	<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/15 Service Charges re Leasehold Flats		
<b>Agreed Action</b>	3.1 WBC will produce a clear policy on how it will calculate utilities charges. From said policy, identify resource required to implement the policy If additional resource required a request will be made to Management Board		
<b>Status</b>		<b>In Progress</b>	<b>Progress</b> 50% <b>Head of Service</b> <b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Will be automatically completed with procedure in early September</b>		09-Aug-2022
	Audit Committee Extension agreed at 28/03/2022 meeting to 30th September 2022.		29-Mar-2022
	Request extension to 30 September due to extended absence impacting staffing resources and business critical priority work on return.		17-Mar-2022
	Request extension to 30 June due to staffing resources and priority work on return.		14-Feb-2022
	Housing Income Officer now receives all invoices and has recording system with definitive list of communal areas. Leaseholder Service Charge policy and procedure to include utilities.		04-Nov-2021


<b>IA21/15.006.1 Aged Debt</b>			
<b>Action Code &amp; Description</b>	Aged leaseholder debt has not been adequately pursued for collection due to a long-term vacancy in the Housing Team. This vacancy was being covered through the use of temporary agency staff but that resource was impacted by the first National COVID-19 lockdown. A permanent Housing Income Officer has now been appointed to take on this role.	<b>Exit Meeting Date</b>	04-Nov-2021
	Our review of charges made during 20/2021 confirmed that approximately 60 standard leaseholder service charges remain unpaid. These equate to approximately £3,300 for invoices which were issued during April 2020.  We were also provided with a leaseholder invoices file which showed that invoices remain outstanding dating back to July 2018 and this equates to approximately £90,000.	<b>Due Date</b>	30-Sep-2022
<b>Risk Level</b>	<b>Medium Priority</b>	<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/15 Service Charges re Leasehold Flats		
<b>Agreed Action</b>	6.1 WBC to create an Action Plan to review aged debt. Focus to be placed on recovering higher debt All outstanding debit to be prioritised Communicate that WBC will pursue Court action to recover debt Income officer to work with Agresso Systems Accountant to review and revise current reports		
<b>Status</b>		<b>In Progress</b>	<b>Progress</b> 5% <b>Head of Service</b> <b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>30th Sept 2022 date can be met, waiting on current % completion.</b>		16-Aug-2022



	This is a large job, lots of putting out fires.	09-Aug-2022
	Needs an Action Plan and clarity on what 100% complete means. Decision must be made on who takes over for Hayley while she is on maternity leave.	
	Target potentially will not be hit. Extension to be requested.	29-Mar-2022
	Audit Committee Extension agreed at 28/03/2022 meeting to 30th September 2022.	
	Request extension to 30 September due to extended absence impacting staffing resources and business critical priority work on return.	17-Mar-2022
	Request extension to 30 June due to staffing resources and priority work on return.	14-Feb-2022
Request an extension for all actions to end March 2022 due to staffing resources issue.	28-Jan-2022	
Identified as project once Leaseholder Service Charge policy and procedure in place	04-Nov-2021	



<b>IA22/06.002.3 Review Interim Measure at 1.2</b>						
<b>Action Code &amp; Description</b>	The Rent Recovery Procedure states that once a repayment agreement for debt has been reached with a Tenant that Orchard automatically produces a letter which they should send to the Tenant to confirm the commitment they have made.				<b>Exit Meeting Date</b>	26-Nov-2021
	Through testing we confirmed that letters are not being sent to formalise repayment arrangements as part of the current process, instead arrangements are agreed verbally.				<b>Due Date</b>	30-Jun-2022
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/06 Rent Recovery					
<b>Agreed Action</b>	Once a response is received from Orchard, we will review the interim measure at 1.2					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	15%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>System Administrator to review arrangement process April 2022</b>					14-Feb-2022

<b>IA22/SP/01.002.1 User Guide</b>						
<b>Action Code &amp; Description</b>	Leaseholder Service Charge Overview User Guide 1 is out of date and requires updating to reflect current practice and any decisions made on the outcomes of this review.				<b>Exit Meeting Date</b>	01-Apr-2022
					<b>Due Date</b>	30-Sep-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/SP/01 Sinking Funds					
<b>Agreed Action</b>	Review and update to current practices and in line with any government policies. (HW)					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	20%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>This will be covered by the procedure to be written by Income Officer expected early September 2022.</b>					03-Aug-2022


<b>IA22/SP/01.005.1 Invoice Breakdown &amp; Analysis</b>						
<b>Action Code &amp; Description</b>	Invoices inspected (Invoices were raised in 2016/17 to each lessee for between £619.41- £646.21), however these do not include a breakdown of the charges made, neither is there supporting documents uploaded to Account Receivable Debtors system on Agresso to support these charges or their recovery.				<b>Exit Meeting Date</b>	01-Apr-2022
					<b>Due Date</b>	30-Sep-2022
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/SP/01 Sinking Funds					
<b>Agreed Action</b>	Establish what invoices from this period are still unpaid.					

	Attempt collection, if disputed we may need to credit off as no evidence can be shown of what we are charging for. Audit note this is not always the case as the general ledger on Agresso will have details of the R & M costs that have been coded to the ledger with the relevant invoice for the properties. What will be more problematic is the administration charges etc applied. (HW)					
<b>Status</b>		<b>In Progress</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Unpaid invoices have been established. May be completed off track as invoices will not be sent until 24th August due to annual leave. Only remaining step is to speak to customers.</b>					03-Aug-2022

	<b>IA22/SP/01.007.1 Cover letter information</b>					
<b>Action Code &amp; Description</b>	From correspondence obtained during the review leaseholders at Sycamore Court have raised concerns, some relate to the unclear layout of the invoices, use of the sinking Fund, lighting the car park area, communal door entry etc. It is therefore suggested that each of these items are discussed with Leaseholders to establish open communication between the council and the leaseholders to resolve matters to a mutually agreed position. It is recognised that not all of these may be resolved instantaneously but steps can be made towards resolving the issues.				<b>Exit Meeting Date</b>	01-Apr-2022
					<b>Due Date</b>	31-Jul-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/SP/01 Sinking Funds					
<b>Agreed Action</b>	The cover letter for the service charges will include an explanation of the charges being invoiced. This information can be more clearly laid out on the invoices as well so that all properties get this level of detail each year. (HW)					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	90%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>This is actively happening. Final step is to write into procedure and will be completed early Sept 2022.</b>					03-Aug-2022

	<b>IA22/SP/01.008.1 Basis of Recharge</b>					
<b>Action Code &amp; Description</b>	Basis of recharge being applied is inconsistent with the terms and conditions of the original lease agreement re 1/15 re Sycamore Court or 1/8 re Coxbridge Meadow. Particularly if it is a repair to the leaseholders' property or a communal area, customer services must be aware of what is appropriate. (Section 20 notices have been covered in the recent review of Service charges to Leaseholders.)				<b>Exit Meeting Date</b>	01-Apr-2022
					<b>Due Date</b>	31-Jul-2022
<b>Risk Level</b>	<b>High Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA22/SP/01 Sinking Funds					
<b>Agreed Action</b>	Ensure that all future invoices are divided amongst the whole building, as they have been in 2021/22 invoices. This will be stipulated in the Leaseholder Service Charge Overview User Guide 1 update. (HW)					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	90%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Actively happening and will be written into procedure by early Sept 2022.</b>					03-Aug-2022

## ANNEXE 1

<b>Action Code &amp; Description</b>	<b>IA22/SP/01.009.1 Correction of invoice</b>					
	Invoice no 925890 for £248.75 customer no. 18648 was raised in the AR system for service charges but was sent to the wrong customer. This invoice is still showing as outstanding in this account and action should be taken to correct this error. The invoice should have been sent to customer no AP Ref. 10236 who has not yet been invoiced for these charges.				<b>Exit Meeting Date</b>	01-Apr-2022
					<b>Due Date</b>	31-Jul-2022
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	■
<b>Audit Report Code and Description</b>	IA22/SP/01 Sinking Funds					
<b>Agreed Action</b>	Invoice 18648- re Chapel Fields 10236- Coxbridge Meadow. Both in the same surname name. Need to establish if this person owns/owned both addresses and amend invoice accordingly. Re raise to correct customer. (HW)					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>						



## ANNEXE 2

### Requests for extension/s to previously agreed implementation date/s

<b>Recommendation Ref No/s</b>	<b>IA20/08.001 Target Response Times IA20/08.002 Out of Date Enforcement Plan</b>
<b>Justification for an extension</b>	These actions are linked to the approval of the Local Plan which will not be agreed until March 2023.
<b>Head of Service</b>	<b>Zac Ellwood</b>

<b>Recommendation Ref No/s</b>	<b>IA22/08.002.1 Reconciliation</b>
<b>Justification for an extension</b>	The Environmental Services Team and the Finance Team are working closely on this to develop a reconciliation process between the finance software systems and the Civica software used for bin ordering and sales. This work is proving challenging as efforts are made to link the systems electronically and eliminate manual processes. The Head of Service requests a further extension until 31 October 2022.
<b>Head of Service</b>	<b>Richard Homewood</b>

<b>Recommendation Ref No/s</b>	<b>IA22/08.003.1 Disputed invoices</b>
<b>Justification for an extension</b>	Progress on this has been delayed by the focus on mitigating the impacts of Covid on the service. Throughout the Covid pandemic it was agreed that invoicing by Biffa for missed bins would cease and the Council would work with the contractor to focus all energies on keeping the service running as efficiently as possible. That partnership working continues as the aftermath of the pandemic in terms of continued sickness absence and staff shortages continues to impact on the contractor, along with other pressures. Work will start on the review of the definition of missed bins as soon as possible but realistically this will not be for some time given the other pressures on the service. In the interim the agreement to suspend any invoicing by Biffa for returns for missed bins has mitigated any financial impact on Waverley Borough Council. We would therefore request an extension of time for a further 6 months, to January 2023.
<b>Head of Service</b>	<b>Richard Homewood</b>

<b>Recommendation Ref No/s</b>	<b>IA22/10.003.1 &amp; IA22/10.003.2</b>
<b>Justification for an extension</b>	After the Covid response officers had to support the payments of the Energy Rebate and "Thank you payments" for the Homes for Ukraine.  End of September 2022 will still be very challenging, but we will make extra effort to achieve that timeframe.
<b>Head of Service</b>	<b>Peter Vickers</b>



## WAVERLEY BOROUGH COUNCIL

### AUDIT COMMITTEE

12 SEPTEMBER 2022

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**Title:**

**PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2022-23**

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**Lead Councillor: Councillor Peter Marriott, Chairman of the Audit Committee**

**Strategic Director: Graeme Clark**

**Key decision: N/A**

**Access: Public**

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**1. Purpose and summary**

1.1 Purpose and summary of the report.

1.2 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 Plan for 2022-23 is presented for the Audit Committee to note progress being made.

**2. Recommendation**

It is recommended that the Audit Committee notes the contents of the:-

Internal Audit Plan 2022-23 progress report as attached in Annexe 1

**3. Reason for the recommendation**

To enable the Audit Committee to be informed of the work that has been completed to date to provide them with assurance that the control environment is working as intended.

**4. Background**

4.1 The progress report for 2022-23 is detailed in Annexe 1.

**5. Relationship to the Corporate Strategy and Service Plan**

5.1 A financially sound Waverley, with infrastructure and services fit for the future.

## **6. Implications of decision**

### **6.1 Resource (Finance, procurement, staffing, IT)**

There are no specific financial implications from this report, however, the delivery of the Audit Plan will contribute towards the Council's sound financial and management processes and help ensure sound probity and governance arrangements are in place.

### **6.2 Risk management**

The reviews included in this Plan have been risk assessed and are being necessary to provide management with assurance that the controls in place are sufficient to safeguard the authority's assets.

### **6.3 Legal**

The Council must have an operational Audit Plan that covers a period of no more than a year in order to fully comply with the requirements of the Code of Practice issued by CIPFA, which is given mandatory status by the Accounts and Audit Regulations 2015.

### **6.4 Equality, diversity and inclusion**

There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

### **6.5 Climate emergency declaration**

There are no direct implications in this report

## **7. Consultation and engagement**

7.1 Heads of Service, Management Board and the Chairman and Vice-Chairman of the Audit Committee were consulted on the content of the proposed draft Audit Plan.

## **8. Other options considered**

8.1 N/A

## **9. Governance journey**

9.1 The minutes of the meeting will be included on the next Council agenda.

**Annexes:**

Annexe 1 – Progress on the Internal Audit Plan for 2022-23

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**Background Papers**

There are no background papers, as defined by Section 100D(5) of the Local Government Act 1972).

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**CONTACT OFFICER:**

Name: Gail Beaton  
Position: Internal Audit Manager  
Telephone: 01483 523260  
Email: [gail.beaton@waverley.gov.uk](mailto:gail.beaton@waverley.gov.uk)

Agreed and signed off by:  
Legal Services: 22/08/2022  
Head of Finance: 23/08/2022  
Strategic Director:  
Portfolio Holder: N/A

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**Contents:**

<b>1.</b>	<b>Role of Internal Audit</b>	<b>3</b>
<b>2.</b>	<b>Purpose of report</b>	<b>4</b>
<b>3.</b>	<b>Performance Dashboard</b>	<b>5</b>
<b>4.</b>	<b>Planning and resourcing</b>	<b>7</b>
<b>5.</b>	<b>Rolling work programme</b>	<b>7</b>
<b>6.</b>	<b>Adjustments to the Plan</b>	<b>11</b>
<b>7.</b>	<b>Budget Expenditure to date</b>	<b>11</b>

## 1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’*

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.*

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

## 2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Audit Executive is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Internal Audit Manager’s annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The contractor has adopted the new CIPFA recommended standard terminology and definitions to be used in internal audit engagements across the whole Public sector and for a standard set of opinions and supporting definitions for internal audit service provider to use. This has resulted in minor amendments to those previously used by Southern internal Audit Partnership and adopted by the internal inhouse provision in accordance with best practice.

### The recommended CIPFA classifications:-

**Substantial** A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

**Reasonable** There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited

**Limited** Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited



**No** Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

### 3. Performance dashboard



% Includes those reviews completed by the contractor in 2022-23 does not include deferred reviews.

**Compliance with Public Sector Internal Audit Standards**



An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'*

#### 4. Planning & Resourcing

The internal audit plan for 2022-23 was approved by the Audit Committee on 28<sup>th</sup> March 2022.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Section 6 details the reviews that have been added/removed/deferred to the original plan approved by the Audit Committee March 2022. Progress against the plan is detailed below in Section 5. This plan will be delivered within the budget allocated as detailed in Section 8 of this report.

#### 5. Rolling Work Programme

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
<b>INFORMATION TECHNOLOGY</b>											
Assessment of the Cyber Security Protection Measures (C)	HOBT	H	10	Q2	✓						
IT Business Continuity Disaster Recovery Planning (C)	HOBT	H	7	Q4							
<b>APPLICATIONS SYSTEMS IN SERVICE AREAS</b>											

Internal Audit Plan Progress Report – April 2022 – August 2022

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Revenues Open Portal (C)	HOF&P	H	7	Q1	✓	✓	✓				
<b>KEY FINANCIAL SYSTEM</b>											
Creditors (C)	HOF&P	H	10	Q1	✓	✓	✓				
Business Rates (C)	HOF&P	H	10	Q2	✓						
Council Tax Reduction Scheme (IAM)	HOF&P	H	10	Q2-3							
Main Accounting (C)	HOF&P	H	10	Q2	✓	✓	✓				
Refund Process (C)	ALL HOS	H	5	Q1	✓	✓	✓				
Ukrainian Host Payments Process (C)	HOF&P	H	7	Q2-3	✓						
<b>SERVICE AREAS</b>											
Property Terrier (IAM)	HOF & P	H	10	Q3-4							
Housing – Use and Occupation Accounts (C)	HOHO	M	7	Q2	✓	✓					

Internal Audit Plan Progress Report – April 2022 – August 2022

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Repairs Recharges for Void properties to vacating Tenants (C)	HOHO	M	10	Q3							
Housing invoice process re Orchard to Agresso – new contract (IW) (C)	HOHO	M	10	Q3							
Mutual Exchanges (C)	HOHO	M	10	Q3							
Ground Maintenance (C)	HOCS	M	10	Q3							
Waverley Training Services (C)	HOCS	M	10	Q4							
Events and Filming (C)	HOCS	H	10	Q3-4							
Local Land Charges (C)	HOPG	M	10	Q4							
Customer Services Team (C)	HOBT	H	10	Q3							
<b>CORPORATE/CROSS CUTTING</b>											
Anti-Social Behaviour (C)	HOS ALL (Lead A Smith)	H	10	Q4							

Internal Audit Plan Progress Report – April 2022 – August 2022

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
<b>Business Transformation – Project Management (C)</b>	HOS ALL	H	10	Q2	✓	✓	✓				
<b>Asset Management – including information Governance, Data Classification, Retention and Disposal. (C)</b>	HOS ALL	H	10	Q4							
<b>Risk Management (C)</b>	HOS ALL	H	12	Q1-2	✓	✓					
<b>Other IAM Reviews</b>											
<b>Petty Cash (IAM)</b>	HOS F&P		15	Q1	✓	✓	✓	✓			
<b>Agresso Changes (IAM)</b>	HOS F&P		20	Q1	✓	✓	✓	✓			
<b>Trace and Trace Return testing re Certification (IAM)</b>	HOF&P		5	Q1							
<b>No of Audit Plan days allocated</b>			255								
<b>Days currently allocated to Southern</b>			195								

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment	
<b>Internal Audit Partnership</b>												
<b>Audit Plan Days currently completed by Internal Audit Manager</b>			<b>60</b>									

### 6. Adjustments to the Internal Audit Plan

Audit reviews
<b>Total xx Days</b>

Audit reviews added to the 2022-23 Audit plan	
Petty Cash (IAM)	15
Changes to Agresso (IAM)	20
Declarations re Test & Trace and RCOM (IAM)	5
Ukrainan Host Payments Process (SIAP)	7
<b>Total 47 Days</b>	

**7. Other activities to be resourced from the Audit Service**

National Fraud Initiative (NFI) - Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office.

**8. Budget Expenditure to date**

<b>Cost Centre R0202 Internal Audit</b>	<b>Current Approved Budget</b>	<b>Committed/Salaries and NI and Service Costs.</b>	<b>Remaining Balance at 28/08/2022</b>	<b>Estimated Number of Audit Days Planned to be delivered (Incl. IAM)</b>
<b>Total Internal Audit Budget</b>	<b>£163,500</b>	<b>£93,300</b>	<b>£70,200</b>	<b>350 Days</b>



# Agenda Item 12.

## AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME

Meeting	Item	Action	Responsibility
<b>October 2022 (Special Mtg)</b>	Statement of Accounts	Approve	Head of Finance, Peter Vickers
	External Audit Findings Report	Note	External audit
<b>November 2022</b>	Risk Management	Approve	Head of Finance and Property, Peter Vickers
	Annual Governance Statement – Interim Review	Comment and instruct	Head of Finance and Property, Peter Vickers
<b>March 2023</b>	Internal Audit Plan	Approve	Internal Audit Manager, Gail Beaton
	Risk Management (if required)	Approve	Head of Finance, Peter Vickers
	Internal Audit Charter	Endorse	Internal Audit Manager, Gail Beaton
<b>June/July 2023</b>	Annual Governance Report	Endorse	External Audit
	External Audit Plan	Note	External Audit
	Annual Internal Audit Report (Activity of previous financial year)	Comment and Note	Internal Audit Manager, Gail Beaton
	Certification Report	Note	External Audit
<b>September 2023</b>	Risk Management (if required)	Approve	Head of Finance and Property, Peter Vickers
	Review Audit Committee's Terms of Reference	Rec to Council, if necessary	Committee Services
	Audit Committee Annual Report	Note	Committee Services
	Annual Governance Statement	Approve	Head of Finance and Property, Peter Vickers and Head of Policy and Governance, Robin Taylor

**Please Note: At every meeting the Committee will receive the following reports:**

Review of progress in the implementation of Internal Audit Recommendations [To note and instruct];

Review of the progress in achieving the Audit Plan [To note and instruct]; and

Fraud Investigation Summary [To note].

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.

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