

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

When calling please ask for:

Kimberly Soane, Democratic Services  
Officer

**Legal & Democratic Services**

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: 18 November 2022

**Membership of the Audit Committee**

Cllr Peter Marriott (Chair)  
Cllr Jerome Davidson (Vice Chair)  
Cllr Sally Dickson  
Cllr Jan Floyd-Douglass

Cllr Richard Seaborne  
Cllr Julian Spence  
Cllr George Wilson

Dear Councillors

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

DATE: MONDAY, 28 NOVEMBER 2022

TIME: 7.00 PM

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

The Agenda for the meeting is set out below.

Yours sincerely

**Stephen Rix,**  
**Executive Head of Legal & Democratic Services (Interim) & Monitoring Officer**

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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. **APOLOGIES FOR ABSENCE**

To receive apologies for absence.

2. **MINUTES** (Pages 1 - 6)

1. To confirm the Minutes of the Meeting held on 12 September 2022 and published on the Council's website.
2. To receive a verbal update on actions from the minutes of the last meeting.

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.

The deadline for receipt of questions is 5pm on Monday 21 November 2022.

5. **QUESTIONS FROM MEMBERS**

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

The deadline for receipt of questions is 5pm on Monday 21 November 2022.

6. **ANNUAL RIPA REPORT** (Pages 7 - 20)

WBC's RIPA Policy was introduced in 2014 and updated in October 2022 (annexe 1). RIPA training has been provided to assist with compliance with legislation and WBC RIPA Policy.

An inspection by the Investigatory Powers Commissioner's Officer (IPCO) on the use of investigatory powers has been carried out in January 2020 and the outcome is set out within this report.

The Council has not made use of RIPA powers during the 2021/22 financial year.

### **Recommendation**

**It is recommended that:**

- 1. Note the amendments made to the RIPA policy.**
- 2. Note that the Council has not made use of powers under the Regulation of Investigatory Powers Act during the 2021/22 financial year.**

### 7. RISK MANAGEMENT

1. Change in senior officer responsibility for risk management
2. Software development

### 8. WAVERLEY 22-23 AUDIT PLAN (Pages 21 - 40)

To receive the Waverley 22-23 Audit Plan from Grant Thornton.

### 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 41 - 48)

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 49 - 66)

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. FRAUD INVESTIGATION SUMMARY (Pages 67 - 72)

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

### **Recommendation**

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

13. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 73 - 74)

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.**

14. 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).

15. 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)**