

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

When calling please ask for:

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Calls may be recorded for training or monitoring

Date: 9 June 2023

Membership of the Audit & Risk Committee

Cllr Julian Spence (Chair)
Cllr Heather McClean (Vice Chair)
Cllr David Beaman
Cllr Jerome Davidson

Cllr Maxine Gale
Cllr Ken Reed
Cllr Connor Relleen

Dear Councillors

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

DATE: TUESDAY, 20 JUNE 2023

TIME: 7.00 PM

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

The Agenda for the meeting is set out below.

This meeting will be webcast and can be viewed on [Waverley Borough Council's YouTube channel](#) or by visiting www.waverley.gov.uk/webcast.

Yours sincerely

Susan Sale,
Executive Head of Legal & Democratic Services & 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 [19:00]**

To receive apologies for absence.

2. **MINUTES [19:01] (Pages 1 - 4)**

To confirm the Minutes of the Meeting held on 13 March 2023.

Outstanding Actions:

- Robin Taylor, Executive Head of Organisation development to bring together a joint risk paper and to brief the committee at the next meeting.
- Update on the Freedom of Information process to be brought back to Committee.

3. **DISCLOSURE OF INTERESTS [19:03]**

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 [19:05]**

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 [19:06]**

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

6. ANNUAL GOVERNANCE STATEMENT [19:07] (Pages 5 - 16)

- (i) To consider and comment on the Annual Governance Statements 2022-23.
- (ii) Consideration of potential governance issues

7. REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT ACTIONS [19:22] (Pages 17 - 40)

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.

8. INTERNAL AUDIT ANNUAL REPORT [19:37] (Pages 41 - 66)

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.

9. REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN [19:52]
(Pages 67 - 100)

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.

10. FRAUD INVESTIGATION SUMMARY [20:07] (Pages 101 - 108)

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.

11. INTERNAL AUDIT CHARTER [20:22] (Pages 109 - 124)

To note and approve the Internal Audit Charter. This report provides the Audit Committee with an overview of Waverley's Internal Audit Charter that has been developed in accordance with the requirements of the Public Sector Internal Auditing Standards

12. RISK MANAGEMENT [20:37]

To receive updates on any Risk Management issues and for the Members to raise any issues for discussion.

13. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME [20:47]
(Pages 125 - 126)

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 [20:57]

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**