

To: All Members of the AUDIT & RISK  
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: 1 September 2023

### **Membership of the Audit & Risk Committee**

Cllr Julian Spence (Chair)  
Cllr Michaela Wicks (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: MONDAY, 11 SEPTEMBER 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](http://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 [19:03]**

To confirm the Minutes of the Meeting held on 20 June 2023 and published on the Council's website

3. **DISCLOSURE OF INTERESTS [19:05]**

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 [19:07]**

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 4 September 2023.

5. **QUESTIONS FROM MEMBERS [19:09]**

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 4 September 2023.

6. **ELECTION OF VICE-CHAIR [19:10]**

Committee to approve appointment of Cllr Michaela Wicks as new Vice-Chair.

7. STATEMENT OF ACCOUNTS [19:15] (Pages 1 - 132)

The purpose of this report is for the Audit Committee to consider and approve the Statement of Accounts for the year ended 31 March 2022.

**Recommendation to Committee**

**That the Audit Committee approves:**

- a. **Delegation to the Chair of Audit Committee and the S151 Officer to approve the Statement of Accounts for the financial year ended 31 March 2022;**
- b. **Delegation to the Chair of Audit Committee and the S151 Officer to approve the Letter of Representation for 2021/2022; and**
- c. **Confirms that the accounts have been prepared on a going concern basis.**

8. EXTERNAL AUDIT FINDINGS REPORT [19:22] (Pages 133 - 152)

External Audit Findings Report 2021-22. The Audit findings report presents the observations arising from the audit that are significant to the responsibility to those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. It's contents have been discussed with Management and the Audit Committee.

9. VALUE FOR MONEY REPORT [19:28] (Pages 153 - 176)

Committee to note the Value for Money report.

10. LOCAL AUDIT DELAY CROSS-SYSTEM STATEMENT AND DLUHC LETTER UPDATE [19:35] (Pages 177 - 188)

Committee to note and comment.

11. 2022-23 ANNUAL INFORMATION AND DATA MANAGEMENT (IDM) REPORT [19:45] (Pages 189 - 210)

The purpose of this report is to reflect the journey taken in 2022/23 to improve our information and data management (IDM) practices across the organisation, and inform about the next planned steps.

**Recommendation**

- **Committee to note the report and pass on their comments and observations back to the officers, the senior management team and the portfolio holders as appropriate**
- **Agree to annual receipt of the report going forward at the June committee cycle**

12. COVERT SURVEILLANCE POLICY [20:52] (Pages 211 - 262)

Committee to look at Review of Waverley Borough Council's Covert Investigative Powers Policy and alignment with the Policy of Guildford Borough Council

**Recommendation**

**That the draft Policy in Appendix 1 to this report be adopted, subject to the same policy being adopted by Guildford Borough Council.**

13. ANTI MONEY LAUNDERING UPDATE [20:12] (Pages 263 - 310)

Annual update and review of our Anti Money Laundering Policy. To adopt legislative changes and reflect best practice in the industry.

**Recommendation to Audit Committee**

**The Audit Committee agree that the proposed amendments be approved and incorporated.**

14. FINANCIAL REGULATIONS UPDATE [20:20] (Pages 311 - 394)

The Audit Committee is asked to consider the update to the Financial Regulations and recommend them to the Council, in compliance with the Audit Committee Terms of Reference under Article 8 of the Constitution. Specifically, the Audit Committee is required to maintain an overview of the Council's Constitution in respect of financial regulation

**Recommendation to Audit Committee**

**It is recommended that the Committee recommends the update to the Financial Regulations to the Council for adoption**

15. RISK MANAGEMENT [20:27]

Committee to receive presentation from Robin Taylor (Executive Head of Business Transformation). To receive updates on any Risk Management issues and for the Members to raise any issues for discussion.

16. ANNUAL GOVERNANCE STATEMENT - CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES. [20:55] (Pages 395 - 406)

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.**

17. REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN [21:07]  
(Pages 407 - 426)

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.**

18. REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT ACTIONS 21:15] (Pages 427 - 446)

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.**

19. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME [21:22]  
(Pages 447 - 448)

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.**

20. 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).

21. 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)**