

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

When calling please ask for:

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Legal & Democratic Services

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Date: 15 March 2024

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

Substitutes

Cllr Phoebe Sullivan

Dear Councillors

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

DATE: MONDAY, 25 MARCH 2024

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 in 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**

To confirm the Minutes of the Meeting held on 27 November 2023 and published on the Council's website.

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 18 March 2024.

5. **QUESTIONS FROM MEMBERS**

Internal Audit 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 18 March 2024.

6. **EXTERNAL AUDIT FINDINGS REPORT**

To consider and note the External Audit Findings Report produced by Grant

Thornton (to be circulated separately).

7. RISK MANAGEMENT (Pages 1 - 6)

To receive an update from the Executive Head of Organisational Development on risk management.

The report (to follow) provides the Committee with the opportunity to consider the New Risk Management Framework, including the Risk Management Strategy and Policy.

Recommendation

That the Committee:

- Considers the Risk management Framework and makes any observations or comments.
- Agrees to endorse the new Risk management Framework, including a mirrored approach to risk management with Guildford Borough Council.

8. ANNUAL GOVERNANCE STATEMENT [2023/24]

To consider and approve the Annual Governance Statement 2023/24 (to follow) presented by the Executive Head of Finance and Executive Head of Legal and Democratic Services.

9. ANNUAL GOVERNANCE STATEMENT 2024/25 - CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES.

To consider and approve the Annual Governance Statement 2024/25 (to follow) presented by the Executive Head of Finance and Executive Head of Legal and Democratic Services.

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. INTERNAL AUDIT CHARTER (Pages 7 - 16)

To consider and approve the internal audit charter produced by Southern Internal Audit Partnership.

11. DRAFT INTERNAL AUDIT PLAN 2024/25 (Pages 17 - 26)

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. The Draft Internal Audit Plan for 2024/25 is attached.

Recommendation

It is recommended that the Committee approves the contents of the Internal Audit Plan 2024/25 as attached.

12. INTERNAL AUDIT PROGRESS REPORT (Pages 27 - 38)

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor 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 Chief Internal Auditor'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

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.

13. FRAUD INVESTIGATION SUMMARY

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

Recommendation

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

14. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 39 - 40)

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.

15. 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).

16. 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
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email at Kimberly.soane@waverley.gov.uk**