

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**

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Calls may be recorded for training or monitoring

Date: 7 June 2024

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

Cllr Julian Spence (Chair)  
Cllr Michael Higgins (Vice Chair)  
Cllr Jerome Davidson  
Cllr Alan Earwaker

Cllr David Beaman  
Cllr Zoe Barker-Lomax  
Cllr Maxine Gale

Dear Councillors

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

DATE: MONDAY, 17 JUNE 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](http://www.waverley.gov.uk/webcast).

Yours sincerely

**Susan Sale,**  
**Joint Strategic Director 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**

To receive apologies for absence.

2. **MINUTES**

To confirm the Minutes of the Meeting held on 25 March 2024 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 Monday 10 June 2024.

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 10 June 2024.

6. **WHISTLEBLOWING POLICY** (Pages 1 - 26)

Waverley Borough Council encourages staff and others to report any cases of

suspected wrongdoing or misconduct, illegal acts, or failure to act within the Council, as part of its commitment to act with integrity and openness in the best interest of its residents and communities. To govern any such disclosures, the Council has a Whistleblowing Policy.

The Whistleblowing Policy has been reviewed and updated.

Reccomendation

The Audit and Risk Committee is recommended:

To adopt the proposed revised Whistleblowing Policy, as set out in Appendix 1 to this report.

7. WHISTLE BLOWING ANNUAL REPORT (Pages 27 - 34)

This report presents the annual whistleblowing report of the Council as a new report to the Audit and Risk Committee to improve transparency and accountability. The report summarises the whistleblowing activity over the last year and analyses the effectiveness of the Council's system.

The Annual Whistleblowing Register has been redacted and is attached in Appendix 1.

Recommendation

The Audit and Risk Committee is asked to recommend:

That the Council approves:

- To review the contents of the Annual Whistleblowing report to satisfy themselves that the governance arrangements are operating effectively;
- To make any recommendations for improvement; and
- To review the Whistleblowing Register on an annual basis.

8. FRAUD INVESTIGATION SUMMARY (STANDING ITEM) (Pages 35 - 42)

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 outcomes of the fraud investigation activity.**

9. STAFFING TURNOVER AND POTENTIAL HR RISKS. (Pages 43 - 52)

To receive a verbal update from Robin Taylor and John Formby on staffing turnover and potential HR risks.

10. RISK MANAGEMENT (STANDING ITEM) (Pages 53 - 76)

Robin Taylor to update the Audit and Risk Committee on progress with the Corporate Risk Register

11. ANNUAL IDM REPORT (Pages 77 - 96)

In September 2023 the Audit & Risk Committee have approved the inclusion of this annual report (AUD26/23) as part of their ongoing work programme at June cycle of meetings ((2022-23 Annual IDM Report - Annexe 1 Final.pdf (waverley.gov.uk)). This decision has marked the beginning of a new chapter with a strong recognition that information and data is one of our key corporate assets, and therefore we must ensure robust governance is put in place and active management practices are embedded throughout the organisation. The purpose of this report is to reflect the journey taken in 2023/24 to improve our information and data management (IDM) practices across the organisation and inform about the next planned steps.

Recommendation

The Audit & Risk Committee is asked 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

12. QUARTERLY INTERNAL AUDIT REPORT - (Q1 AND Q2) (STANDING ITEM) (Pages 97 - 110)

This report provides the Southern Internal Audit Partnership proposal to transition to a quarterly approach to internal audit planning through 2024-25 and to adopt this methodology in full for future plans.

Appendix 1 presents the proposed retrospective Internal Audit Plan for Quarter 1 and the proposed Quarter 2 for 2024-25 in accordance with the requirements of the Public Sector Internal Audit Standards.

13. FINANCIAL STATEMENT UPDATE

To receive an update from Mavis Amouzou-Akue on the current position regarding Grant Thornton signing off the accounts.

14. FINANCIAL PROCEDURE RULES

The Financial Procedure Rules and Contract Procedure Rules provide the framework for managing the Council's financial affairs. They apply to every Member and Officer and anyone acting on its behalf. All decision makers need to ensure that they have the authority under the Constitution to make a decision, and that they are also authorised under these Rules to incur the financial consequences of every decision that they make.

15. ANNUAL GOVERNANCE STATEMENT - INTERIM REVIEW (Pages 111 - 138)

To consider the Draft AGS 2023-24 (6.6.24) ( a copy of the draft AGS (18.3.24) is attached for information) and 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.**

16. AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Pages 139 - 140)

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 and consider any revisions necessary.**

17. 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).

18. 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)**