

WAVERLEY BOROUGH COUNCIL

MINUTES OF THE AUDIT COMMITTEE - 13 JUNE 2022

SUBMITTED TO THE COUNCIL MEETING – 19 JULY 2022

(To be read in conjunction with the Agenda for the Meeting)

Present

Cllr Peter Marriott (Chairman)

Cllr Jerome Davidson (Vice Chairman)

Cllr Richard Seaborne

Cllr George Wilson

Apologies

Cllr Sally Dickson, Cllr Jan Floyd-Douglass and Cllr John Gray

AUD 1/21 MINUTES (Agenda item 1.)

The minutes of the meeting held on 28 March 2022 were agreed as a correct record of the meeting.

AUD 2/21 APOLOGIES FOR ABSENCE (Agenda item 2.)

Apologies for absence were received from Cllrs John Grey and Sally Dickson.

AUD 3/21 DISCLOSURE OF INTERESTS (Agenda item 3.)

There were no disclosure of interests submitted for this meeting.

AUD 4/21 QUESTIONS BY MEMBERS OF THE PUBLIC (Agenda item 4.)

There were none.

AUD 5/21 QUESTIONS FROM MEMBERS (Agenda item 5.)

There were none.

PART I - RECOMMENDATIONS TO COUNCIL

There were no items under this heading.

PART II - MATTERS OF REPORT

AUD 6/21 AUDIT FINDINGS REPORT - FOR INFORMATION (Agenda item 6.)

Members were advised that the Audit findings report had been circulated for info. There were very little changes since the committee considered the document at the last meeting.

The Committee were informed that the Audit Opinion and Value for Money Assessment would be brought to the next meeting.

AUD 7/21 ANNUAL GOVERNANCE STATEMENT - CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES. (Agenda item 7.)

There were no potential governance issues raised by the committee for consideration.

Officers advised that the Annual Governance Statement was being revised at present and then informal sessions would be held to consider the document.

AUD 8/21 REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT ACTIONS (Agenda item 8.)

Members were updated on the progress of the audit actions that were either due or overdue by the 30 June 2022. Annexe 1 showed the actions in progress and annexe 2 outlined those actions that the Heads of Service were asking for extensions on.

Members were reminded that at the informal meeting held on 10 May 2022 the committee had agreed that some of the outstanding actions should be revised and target dates be rescheduled. This had now been actioned and a list of those revised actions will be circulated.

There were 9 actions set out in Annexe 1 and three of these had extensions requested.

The three extensions were agreed but the committee requested that the Safeguarding report be completed by September.

AUD 9/21 REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN 2021/22 (Agenda item 9.)

Members were updated on the progress in achieving the Audit Plan 2021/22. It was highlighted that the performance dashboard showed 97% complete and 3% work in progress, however since the report was published progress had been made.

It was noted that no reviews had been identified as having no assurances.

AUD 10/21 ANNUAL INTERNAL AUDIT REPORT (Agenda item 10.)

Members **NOTED** the Annual Report.

Officers were asked what external checks were carried out on the Internal Audit? They were advised the S.151 officer checks the work of the Internal Audit currently but are looking at the possibility of cross authority checks as part of the collaboration with Guildford Borough Council.

AUD 11/21 FRAUD INVESTIGATION SUMMARY (Agenda item 12.)

Officers provided an update on the work being completed in investigating fraud, primarily Housing Tenancy Fraud.

In the period 01 April 2021 to 31 March 2022 successes included the recovery of 5 relinquished tenancies and the retention of 5 other properties held in the councils housing stock, 2 of which relates to a Right-to-Buy application where the right to buy was stopped and the tenancy relinquished. The other 3 related to applications which were denied due to the inaccuracy of the information supplied when either applying to be included on our housing waiting list or applying for succession where succession conditions were not met.

It was highlighted that the investment put in to providing resources to investigate these issues were achieving rewards.

The Committee **NOTED** the report.

AUD 12/21 REVISED COUNTER FRAUD STRATEGY & RELATED POLICIES V7.1 (Agenda item 11.)

Officers outlined the revised policies and strategies set out in the agenda. Members were thanked for input on the documents and their comments would be taken into consideration before the papers were finalised.

Officers were asked 'What had driven the revisions?' and were advised that they were reviewed annually and were brought to committee every two years. It was also highlighted that the documents were DRAFT until they had been agreed by the Audit Committee and Council.

Members were advised that the Fraud Response Plan was a new policy.

Comments on the new policy were:

- 5.1 – Elected Members should also be included.
- 6.17-6.20 – how do the public know where to look? It is hoped the search option works properly.
- 9.4 – Who is the investigating Officer?
- Will the recent increase in grants make fraud more widespread? Have we enough resources to tackle? We are proactive and carry out robust checks prior to payments being made.

The Committee **ENDORSED** the documents set out in the agenda pack subject to the comments made.

AUD 13/21 AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Agenda item 13.)

The Audit Committee Recurrent Annual Work Programme was **NOTED**.

Officers advised that the Annual External Audit Report from Grant Thornton should be presented at the September meeting.

The Audit Plan should be available soon and an informal session will be held to discuss the Statement of Account prior to the September meeting.

AUD 14/21 EXCLUSION OF PRESS AND PUBLIC (Agenda item 14.)

There were no items to discuss in exempt session so the chairman closed the meeting.

The meeting commenced at 7.00 pm and concluded at 8.02 pm

Chairman