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13 February 2025

AUDIT AND GOVERNANCE COMMITTEE

A meeting of the Audit and Governance Committee will be held in **Council Chamber, Arun Civic Centre, Maltravers Road, Littlehampton, BN17 5LF** on **Thursday 27 February 2025 at 6.00 pm** and you are requested to attend.

Members: Councillors Stanley (Chair), O'Neill (Vice-Chair), P. Bower, Goodheart, Haywood, Jones, May, Oppler, Purser, Turner and Wallsgrove

PLEASE NOTE:

A live webcast of the meeting will be available via the Council's [Committee webpages](#).

Any members of the public wishing to address the Committee meeting during Public Question Time, will need to email Committees@arun.gov.uk by 5.15 pm on **Thursday 20 February 2025** in line with current Committee Meeting Procedure Rules.

For further information on the items to be discussed, please contact Committees@arun.gov.uk

AGENDA

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF INTEREST

Members and Officers are invited to make any declaration of pecuniary, personal and/or prejudicial interests that they may have in relation to items on this agenda, and are reminded that they should re-declare their interest before consideration of the items or as soon as the interest becomes apparent.

Members and Officers should make their declaration by stating:

- a) the item they have the interest in
- b) whether it is a pecuniary/personal interest and/or prejudicial interest
- c) the nature of the interest

3. MINUTES (Pages 1 - 14)

The Committee will be asked to approve as a correct record the Minutes of the Audit & Governance Committee held on 03 December 2024.

4. ITEMS ON THE AGENDA THAT THE CHAIRMAN OF THE MEETING IS OF THE OPINION SHOULD BE CONSIDERED AS A MATTER OF URGENCY BY REASON OF SPECIAL CIRCUMSTANCE

5. PUBLIC QUESTION TIME

To receive questions from the public (for a period of up to 15 minutes)

6. AUDIT COMPLETION REPORT (Pages 15 - 70)

The Audit Completion Report will be presented to Members of the Audit & Governance Committee by representatives from Ernst & Young LLP.
[15 Minutes]

7. INTERNAL AUDIT PROGRESS JANUARY 2025 (Pages 71 - 84)

The report outlines the progress of the Council's Internal Audit service against the approved Internal Audit Plan for 2024/25 from 1 April 2024.
[10 Minutes]

8. INTERNAL AUDIT CHARTER AND RISK-BASED ANNUAL PLAN 2025/26 (Pages 85 - 122)

The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements. This report presents the plan for 2025-26 for approval by the Committee.

[15 Minutes]

9. CORPORATE RISK REGISTER UPDATE (Pages 123 - 146)

The Corporate Risk Register is reviewed and updated in line with the requirements of the Council's Risk Management Framework.

Quarterly updates reflecting revisions are reported to the Audit and Governance Committee, this report highlights the changes since the last update.

It is proposed that the Committee considers and notes the revised Corporate Risk Register.

[20 Minutes]

10. TREASURY MANAGEMENT STRATEGY & ANNUAL INVESTMENT STRATEGY 2025/26 (Pages 147 - 196)

The purpose of this report is to present the Treasury Management Strategy Statement (TMSS) and Annual Investment Strategy (AIS) for 2025/2026 and to enable the Audit and Governance Committee to scrutinise the report prior to taking it to Full Council on 19 March 2025.

[20 Minutes]

11. UPDATED WHISTLEBLOWING POLICY (Pages 197 - 214)

The Council has a Whistleblowing Policy that has recently been reviewed and updated by the Group Head for Law and Governance and the HR Manager. This amended policy is being submitted to the Audit and Governance Committee for approval.

[10 Minutes]

12. USE OF REGULATION OF INVESTIGATORY POWERS ACT (RIPA) ANNUAL REPORT 2024

(Pages 215 - 220)

The Regulation of Investigatory Powers Act 2000 (RIPA) governs the acquisition and disclosure of communications data and the use of covert surveillance by local authorities.

The Council has the ability to use powers under RIPA to support its core functions for the purpose of the prevention and detection of crime where an offence may be punishable by a custodial sentence of 6 months or more. There are three processes available to local authorities under RIPA: the acquisition and disclosure of communications data; directed surveillance; and covert human intelligence sources ('CHIS').

The Act sets out the procedures that the Council must follow if it wishes to use directed surveillance techniques or acquire communications data in order to support core function activities. The information obtained as a result of such operations can later be relied upon in court proceedings provided the Act is complied with.

The Home Office Code for Covert Surveillance and Property Interference recommends that elected Members, whilst not involved in making decisions or specific authorisations for the local authority to use its powers under the Act, should review the Council's use of the legislation and provide approval to its policies.

[5 Minutes]

13. WORK PROGRAMME

(Pages 221 - 224)

The Committee is required to note the Work Programme for 2024/25.

[5 Minutes]

Note : If Members have any detailed questions, they are reminded that they need to inform the Chair and relevant Director in advance of the meeting.

Note : Filming, Photography and Recording at Council Meetings – The District Council supports the principles of openness and transparency in its decision making and permits filming, recording and the taking of photographs at its meetings that are open to the public. This meeting may therefore be recorded, filmed or broadcast by video or audio, by third parties. Arrangements for these activities should operate in accordance with guidelines agreed by the Council and as available via the following link [Filming Policy](#).