

## Notice of Meeting

# Audit & Governance Committee



**Date & time**  
**Monday, 24 March**  
**2014**  
**at 10.00 am**

**Place**  
Committee Room C,  
County Hall, Kingston  
upon Thames, Surrey  
KT1 2DN

**Contact**  
Cheryl Hardman  
Room 122, County Hall  
Tel 020 8541 9075

**Chief Executive**  
David McNulty

[cherylh@surreycc.gov.uk](mailto:cherylh@surreycc.gov.uk)

**If you would like a copy of this agenda or the attached papers in another format, eg large print or braille, or another language please either call 020 8541 9122, write to Democratic Services, Room 122, County Hall, Penrhyn Road, Kingston upon Thames, Surrey KT1 2DN, Minicom 020 8541 8914, fax 020 8541 9009, or email [cherylh@surreycc.gov.uk](mailto:cherylh@surreycc.gov.uk).**

**This meeting will be held in public. If you would like to attend and you have any special requirements, please contact Cheryl Hardman on 020 8541 9075.**

### **Members**

Mr Nick Harrison (Chairman), Mr W D Barker OBE (Vice-Chairman), Mr Denis Fuller, Mr Tim Evans, Mr Will Forster and Mr Tim Hall

### **Ex Officio:**

Mr David Hodge (Leader of the Council), Mr Peter Martin (Deputy Leader), Mr David Munro (Chairman of the County Council) and Mrs Sally Ann B Marks (Vice Chairman of the County Council)

## AGENDA

### 1 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

### 2 MINUTES OF THE PREVIOUS MEETING: 2 DECEMBER 2013

(Pages 1  
- 16)

To agree the minutes as a true record of the meeting.

### 3 DECLARATIONS OF INTEREST

To receive any declarations of disclosable pecuniary interests from Members in respect of any item to be considered at the meeting.

#### Notes:

- In line with the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012, declarations may relate to the interest of the member, or the member's spouse or civil partner, or a person with whom the member is living as husband or wife, or a person with whom the member is living as if they were civil partners and the member is aware they have the interest.
- Members need only disclose interests not currently listed on the Register of Disclosable Pecuniary Interests.
- Members must notify the Monitoring Officer of any interests disclosed at the meeting so they may be added to the Register.
- Members are reminded that they must not participate in any item where they have a disclosable pecuniary interest.

### 4 QUESTIONS AND PETITIONS

To receive any questions or petitions.

#### Notes:

1. The deadline for Member's questions is 12.00pm four working days before the meeting (*18 March 2014*).
2. The deadline for public questions is seven days before the meeting (*17 March 2014*).
3. The deadline for petitions was 14 days before the meeting, and no petitions have been received.

### 5 RECOMMENDATIONS TRACKER

(Pages  
17 - 36)

To review the Committee's recommendations tracker.

### 6 EXTERNAL AUDIT - AUDIT PLAN FOR SURREY COUNTY COUNCIL (YEAR ENDED 31 MARCH 2014)

(Pages  
37 - 54)

The external auditor Grant Thornton's Audit Plan for Surrey County Council outlines its audit strategy and plan to deliver the audit of the 2013/14 financial statements and to issue its value for money conclusion.

### 7 EXTERNAL AUDIT - CERTIFICATION OF CLAIMS AND RETURNS

(Pages  
55 - 60)

The external auditor Grant Thornton's Certification of Claims and Returns Report summarises the findings from its certification of the Council's claims and returns.

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|-----------|---|-------------------------|
| <b>8</b>  | <b>EXTERNAL AUDIT - GRANT THORNTON FINANCIAL RESILIENCE REPORT</b>  | (Pages<br>61 - 126)     |
|           | This is the report from Grant Thornton's third national programme of reviews, which assesses whether local authorities have arrangements in place to ensure their sustainable financial future. |                         |
| <b>9</b>  | <b>STREAMLINING AND SIMPLIFYING THE STATEMENT OF ACCOUNTS</b>   | (Pages<br>127 -<br>134) |
|           | To examine the opportunities to make the annual Statement of Accounts more streamlined and focused on the needs of the users.   |                         |
| <b>10</b> | <b>2013/14 REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT</b>  | (Pages<br>135 -<br>158) |
|           | This report sets out the findings and recommendations from the 2013/14 review of the effectiveness of the system of internal audit in Surrey County Council.                                    |                         |
| <b>11</b> | <b>COMPLETED INTERNAL AUDIT REPORTS</b>   | (Pages<br>159 -<br>178) |
|           | The purpose of this report is to inform Members of the Internal Audit reports that have been completed since the last meeting of this Committee in December 2013.                               |                         |
| <b>12</b> | <b>INTERNAL AUDIT PLAN 2014/15</b>  | (Pages<br>179 -<br>210) |
|           | The purpose of this report is to present the Annual Internal Audit Plan for 2014/15 to the Committee.   |                         |
| <b>13</b> | <b>TRANSPORT FOR EDUCATION: MAP PROGRESS</b>  | (Pages<br>211 -<br>226) |
|           | The purpose of this report is to update the Audit and Governance on progress in implementing actions agreed following the audit of Transport for Education completed in March 2013.             |                         |
| <b>14</b> | <b>LEADERSHIP RISK REGISTER</b>   | (Pages<br>227 -<br>234) |
|           | The purpose of this report is to present the latest Leadership Risk Register and update the committee on any changes made since the last meeting.   |                         |
| <b>15</b> | <b>WHISTLE BLOWING UPDATE</b>   | (Pages<br>235 -<br>238) |
|           | Audit and Governance Committee have requested a regular update on whistle blowing, and to keep the profile high through publicity and preventative measures and activities.                     |                         |
| <b>16</b> | <b>DATE OF NEXT MEETING</b>   |                         |
|           | The date of the next meeting is 29 May 2014.  |                         |

**David McNulty**  
**Chief Executive**  
Published: 13 March 2014

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*Thank you for your co-operation*