

Audit & Governance Committee Recommendations Tracking

Recommendations (REFERRALS)

Number	Meeting Date	Item	Recommendation / Referral	To	Response
R3/11	05/10/11	(75/11)	That the audit report 'accounts receivable' be referred to the Adult Social Care Select Committee for scrutiny (with a particular focus on the finding that debts had arisen as a result of recipients of direct payments within ASC, using the money for purposes other than to meet their care needs and improvements in the dunning process).	Adult Social Care Select Committee	<p>An audit of Social Care debt was included in the 'Completed Audit reports' item on the agenda (5 April 2012) and an audit of Direct Payments is included on the 'Completed Audit Reports Item' on the 21 May 2012 agenda.</p> <p>An update on Social Care Debt was considered by the Adult Social Care Select Committee at their meeting on 4 July and is on the agenda for 30 November. The Audit & Governance Committee will be kept updated on the outcome of the Adult Social Care Committee's debate through the committee's bulletin (see Annex A).</p>
R1/12	21/05/12	(36/12) Annual Governance Statement	That the Annual Governance Statement be COMMENDED to Cabinet for publication with the council's statement of accounts.	Cabinet	The Annual Governance Statement was presented to the Cabinet on 19 June 2012. The Cabinet approved the content and authorised the Leader and Chief Executive to sign for inclusion in the Statement of Accounts. The Committee will continue to monitor progress on the implementations of the actions required and report to Cabinet where appropriate.
R3/12	21/05/12	(38/12) Completed Internal Audit Reports	<p>The Committee recommends that the Adult Social Care Select Committee:</p> <p>Review the Direct Payments audit report and monitor the situation until the policy commitment for annual reviews of the social care needs of the recipients of direct payments is met.</p>	Adult Social Care Select Committee	<p>The recommendation was forwarded to the Scrutiny Officer for Adult Social Care on 7 June 2012. An update will be provided in due course.</p> <p>An officer working group has been set up to look at this. A report is on the Adult Social Care Select Committee agenda for 30 November 2012.</p>

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R4/12	03/10/12	(80/12) Process for granting dispensation	The Committee Recommend to County Council that the agreed process be included in the Constitution under Section 6 – Codes and Protocols.	County Council	The Constitutional changes were agreed at the meeting of County Council on 16 October 2012.
R5/12	03/10/12	(79/12) Annual Report of the Audit & Governance Committee	The report be COMMENDED to County Council	County Council	The report was noted by County Council at its meeting on 16 October 2012.

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Recommendations (ACTIONS)

Number	Meeting Date	Item	Recommendation / Action	Action by whom	Action update
A58/11	08/12/11	External Audit 2010/11 Annual Audit Letter (87/11)	A note to be circulated to provide Members with an update on the enhanced payments issue that they had previously been briefed on.	Pensions Manager	The report of the external auditor, included in the agenda on 3 September dealt with this matter. The Committee will continue to be kept up to date.
A6/12	09/02/12	Whistleblowing update (11/12)	Committee to be advised when SCC website is updated to make it more 'user friendly' for public reporting issues.	Equality & Diversity Manager	The Comments, Compliments and Complaints pages have been updated to include interactive forms for feedback. The pages also link to the Council's Strategy Against Fraud and Corruption and include quarterly digests about what Surrey customers are feeding back.
A9/12	07/04/12	Recommendations tracker (17/12)	It was noted that Babcock 4S were known to have large cash balances, but taking out dividends was restricted by pension liability. It was agreed that options would be explored outside of the meeting	Section 151 Officer	At the meeting on 25 June 2012 it was reported that the Babcock 4S pension liability had been reassessed and those due dividends for 2010/11 could now be paid. An update on Babcock 4S pension liability and dividends will be provided at the meeting in December.

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A14/12	07/04/12	Internal Audit Plan 2012/13 (19/12)	Consideration to be given to the wider distribution of internal audit reports.	Chief Internal Auditor/Chairman of the Committee	<p>At the meeting on 21 May, most Members agreed with the recommendation that audit reports would be published on the S-Net for use by Members.</p> <p>Democratic Services have procured a new committee management system. One of the features of the system will be a document library that can be viewed by Members and staff via the S-Net. The Chief Internal Auditor and Democratic Services have agreed that this is the most appropriate place for the internal audit reports to be published.</p> <p>The system has been implemented in October 2012 and work has started to prepare uploading audit reports backdating to 21 May 2012.</p>
A17/12	07/04/12	Completed Internal Audit Reports (21/12)	Traffic Signal Management audit report: Data to be reported to the Committee regarding the level of collection rates.	Audit Performance Manager	<p>An update was annexed to this tracker with the agenda papers for 21 May 2012. Members were concerned that recovery rates were still low and commented on the fact that action had only been taken on 50 cases out of the 71 recorded. It has subsequently been confirmed that the remaining 21 cases are those being actively pursued with companies, insurance companies and individuals.</p>

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A20/12	21/05/12	Recommendations tracker (31/12)	With regards to low recovery rates in cases of damage to county property, the Chairman to write to the Portfolio Holder and ask for his comments on the matter and seek assurance that relevant action was being taken to improve collection rates for damage to county property.	Chairman of the Committee	<p>Following the response to action A17/12 (above), the Chairman determined that it was no longer necessary to write to the Portfolio holder on damage to traffic signals.</p> <p>However, the Chairman has requested further information about other damage to county property.</p> <p>The Group Manager for Projects & Contracts (Surrey Highways) has confirmed that a project is underway to achieve a 100% recovery rate for damage to county property. The project was due to be signed off in August with an update being provided to Members in September. An update will be communicated as soon as available (it has been confirmed that this will be available ahead of the December meeting).</p>
A22/12	21/05/12	External Audit: 2011/12 Audit Plan Surrey Pension Fund (32/12)	An update around internal controls at Custodian and Fund Managers to be included in a future Pension Fund Investments report.	Section 151 Officer/Senior Accountant.	This will be included in a Pension Fund Investments report on a six monthly basis (update due in December 2012).
A23/12	21/05/12	Risk Management Annual Report (33/12)	The Chairman of the Council Overview & Scrutiny Committee to ask the Chairman of the Adult Social Care Select Committee to consider reviewing the Strategic Director for Adult Social Care Risk Register.	Chairman of the Council Overview & Scrutiny Committee	This matter has been raised with the Chairman of the Adult Social Care Select Committee. It was agreed that the Committee should not review the full register as an agenda item; however, the register was drawn to the Chairman's attention. Any matters arising from the register will be reviewed as appropriate by the committee moving forward.

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A33/12	25/06/12	Completed Internal Audit reports (51/12)	An update to be provided on the recommendations made in the Highways Contract audit report.	Projects & Contracts Group Manager (Surrey Highways)	A follow up audit is planned for the Autumn and this will be reported to the Committee through the usual process.
A34/12	26/05/12	Completed Internal Audit reports (51/12)	The findings of the work being carried out by the Council Overview & Scrutiny Committee relating to mapping vacancies across the organisation be reported back to the Committee.	Committee Manager	The findings will be shared with the Committee when available. It is expected that the findings will be reported to the Council Overview & Scrutiny Committee in December 2012.
A36/12	25/06/12	Future of External Audit (54/12)	When the new external auditors are in place, the Committee to challenge how the estimated 40% savings will and have been met.	Committee Members	The new external auditor will be attending the December meeting.
A37/12	3/09/12	2011/12 Surrey County Council accounts and external audit annual governance report (63/12)	A report be provided for Committee about the Council's register of assets held.	Performance Manager (EPM)	The EPM Performance Manager is working on a report to be circulated to Committee Members. It has been agreed that the report will be circulated before the end of October. A report was circulated to Members on 19 November by email.

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A38/12	3/09/12	2011/12 Surrey County Council accounts and external audit annual governance report (63/12)	Updates throughout the year to be provided on the work being undertaken to identify the extent of overstatement identified in the external auditor's Annual Governance Report.	Financial Reporting Manager	An update report will be provided at the December Committee.
A39/12	3/09/12	2011/12 Surrey County Council accounts and external audit annual governance report (63/12)	Recommended that Environment & Transport Select Committee should be considering the outcome of the MAXIMO internal audit report	Projects & Contracts Group Manager (Surrey Highways)	Regular contract management updates are presented to the select committee. The next scheduled update is in January 2013. An update was provided in November 2012 (link in the Bulletin at Annex A to this tracker).
A40/12	3/09/12	Completed Internal Audit Reports (65/12)	The Committee to monitor the actions coming out of the Health & Safety Compliance Management Action Plan	Chief Internal Auditor	An update will be provided in the Internal Audit half year report, due to be presented to the Committee in December.
A41/12	03/10/12	Leadership Risk Register (73/12)	A trip to be organised to the data centre.	Regulatory Committee Manager	A visit took place on 14 November 2012.
A42/12	03/10/12	Leadership Risk Register (73/12)	An update to be provided on whether the Waste Contract risk was still 'high'.	Section 151 Officer	An update to be provided at the meeting.
A43/12	03/10/12	Funding Strategy Update Report (74/12)	Update to be provided on the impact of the Strategic Director for Customers & Communities working part-time with Mole Valley District Council, on the rest of CLT.	Section 151 Officer	An update to be provided at the meeting.

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A44/12	03/10/12	Funding Strategy Update Report (74/12)	Funding Strategy task group to report findings to the Committee in due course.	Chairman	A joint meeting with the Council Overview & Scrutiny Committee Finance Sub-Group has been organised.
A45/12	03/10/12	Financial Management PVR Update (75/12)	Officers to consider whether early close of schools accounts would help overcome the barrier of schools not using SAP	Deputy Chief Finance Officer	An update to be provided at the meeting.
A46/12	03/10/12	Completed Internal Audit Reports (77/12)	An update to be provided on the actions coming out of the ICS audit report, to include: <ul style="list-style-type: none"> • The views of Children's Services in terms of how serious situation was • Detail of how much information had been transferred incorrectly from the old SWIFT system to the new ICS System 	Compliance Auditor	A written update will be circulated before the end of the year.
A47/12	03/12/12	Completed Internal Audit Reports (77/12)	Members to raise their concern about the Telecare audit at the next Council Overview & Scrutiny Committee	Chairman of the Council Overview & Scrutiny Committee	Members of the Committee who also sit on the Audit & Governance Committee to report back.
A48/12	03/12/12	Completed Internal Audit Reports (77/12)	Chief Internal Auditor to report back regarding the control and cost issues identified in the Waste Contract Management report	Chief Internal Auditor	An update to be provided at the next meeting.

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A49/12	03/12/12	Completed Internal Audit Reports (77/12)	Chairman to write to the Leader of the Council to stress that select committee chairmen take audit reports more seriously when considering their work programmes	Chairman	The Chairman has raised concerns with the Leader of the Council.
A50/12	03/12/12	Completed Internal Audit Reports (77/12)	Data to be collected about where audit reports had been looked at by select committees	Regulatory Committee Manager	A question as put to Council by Stephen Cooksey at the meeting on 16 October 2012. The Committee Manager is working on a more detailed project to identify where select committees have considered items related to audit reports.
A51/12	03/12/12	Fighting Fraud Locally (78/12)	Feedback to be provided following discussions with HR about changes to recruitment vetting procedures	Chief Internal Auditor	An update will be provided in due course.

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Completed Recommendations/Referrals/Actions

Recommendations – to be deleted

R4/11	08/12/11	(87/11) External Audit 2010/11 Annual Audit Letter	That the Annual Audit Letter be COMMENDED to Cabinet, capturing the comments made by the Committee on 8 December 2011 about income generation.	Cabinet	The District Auditor presented the Annual Audit Letter to Cabinet on 20 December 2011. The Chairman of the Audit & Governance Committee attended and explained the Committee's view on income generation. Progress will continue to be reported through regular Finance Update reports to Audit & Governance Committee
A8/12	07/04/12	Recommendations tracker (17/12)	An update to be provided on the funding strategy review.	Section 151 Officer	An item was on the October agenda.

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A15/12	07/04/12	Completed Internal Audit Reports (21/12)	Rental Income audit report: Up-to-date list of total debt figures to be circulated to the Committee	Technical Contracts & Development Manager	<p>A response was annexed to the recommendations tracker with the 21 May 2012 papers. The Committee requested further information about the debt recorded against 'Lambert Smith Hampton managed leases'. It has been confirmed that the title should have read 'general property leases'. These were leases put in place and managed by the external management company Lambert Smith Hampton', who subsequently relinquished responsibility for this area of the portfolio. It was handed back to EPM to run at the end of 2010. In September 2011 the aged debt for the General Property Portfolio (including houseboats) stood at £1202k. The figure at the end of April 2012 was £221k.</p> <p>At the meeting in September 2012, Members asked for further information about the circumstances that lead to EPM taking back management responsibility of general property leases in 2010. A response was circulated by email on 11 September 2012.</p>
A35/12	25/06/12	Leadership Risk Register (53/12)	The Committee's comments regarding where the capital programme for schools fitted into the risk register to be shared with the Corporate Board.	Risk & Governance Manager	Risks relating to the capital programme for schools form part of the Strategic Director for Children's Schools and Families risk register and the Head of Schools and Learning risk register, which are both monitored and reviewed by the directorate and service management teams.