

Audit & Governance Committee – Recommendations Tracker

20 November 2024

| Number | Meeting Date | Item | Recommendation / Action | Action by whom | Action update | Target date for Completion |
|-------------|--------------|-------------------------------------|--|-------------------------------|---|----------------------------|
| 2023 | | | | | | |
| A8/23 | 12 July 2023 | Counter Fraud Annual Report 2022/23 | The Audit Manager – Counter Fraud will find out whether a check had been undertaken across all schools in Surrey to make sure that all the business managers were on the right salary level. | Audit Manager – Counter Fraud | <p>Update provided by the Audit Manager (Counter Fraud) on 12 November 2024:</p> <p>Awaiting a refresh of the Unit4 payroll reports to complete a final check. However, work to date has not identified any issues with School Business Managers grading. A verbal update to be provided at the November committee meeting.</p> <p>Update provided by the Audit Manager (Counter Fraud) on 22 August 2024:</p> <p>The reports have now been built in Unit4 to allow us to extract data for this check. They will shortly be deployed in Production so we should be ok to start the analysis in September. All being well on track for completion by November.</p> <p>Update provided by the Audit Manager (Counter Fraud) on 20 June 2024:</p> <p>The action is ongoing, it is hoped that work would be underway over summer once officers get access to Unit4.</p> <p>Update provided by the Audit Manager (Counter Fraud) on 22 January 2024:</p> | November 2024 |

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| Page 14 | | | | | <p>We will update the Committee at the November meeting of the results of the data matching on school business managers grades. We plan to complete this exercise in Unit4 in September.</p> <p>(Update provided by the Audit Manager (Counter Fraud) on 2 January 2024:</p> <p>Supporting papers for school staff are held locally, confirmation of SBM paypoints would not be possible without writing out to all schools; the team did perform analysis on payroll records for schools. This included stratified sampling and review of high earners to identify anomalies. The team did not detect any oddities. Further work in this area will be picked up once Unit4 has bedded down and BAU has returned to school payroll.)</p> | |
| 2024 | | | | | | |
| A10/24 | 13 March 2024 | Ethical Standards Annual Review 2023-24 | The Committee will receive the report on gifts and hospitality, interests and whistleblowing at a senior officer level alongside the annual report on Members. | Interim Director - Law and Governance, and Monitoring Officer / Head of Insights, Systems and Governance | <p>The Committee received an item on July's agenda concerning officers' gifts and hospitality: Officers and Employees Annual Gifts and Hospitality Report 2023/24.</p> <p>The Head of Insights, Systems and Governance has noted on 28 August 2024 that: we will be tracking the Declaration of Interests for officers this year and will produce an annual report in April/May time for scrutiny.</p> <p>Extract from draft minutes, 10 July 2024:</p> | <p>(completed = July 2024 - officers' gifts and hospitality)</p> <p>June 2025 - officers' Declaration of Interests</p> |

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| | | | | | <p><i>A Committee member referred to A10/24 asking when there would be an update regarding officers' Declaration of Interests as that was noted as to be confirmed (TBC).</i></p> <p>The Head of Insights, Systems and Governance has noted that the Declaration of Interests report will follow later once the reporting on Unit4 functions to a satisfactory level. The developer team in IT & Digital are supporting with it.</p> | |
| <p>A20/24</p> <p>Page 15</p> | <p>10 July 2024</p> | <p>Draft Statement of Accounts 2023/24</p> | <p>The Interim Executive Director - Finance and Corporate Services, and Strategic Finance Business Partner (Corporate) will follow up the request for a Member Development Session on SEND/Safety Valve Agreement; and for the Committee to receive an update from the service in terms of meeting the Council's requirements regarding the capital side of the Safety Valve Agreement.</p> | <p>Interim Executive Director - Finance and Corporate Services / Strategic Finance Business Partner (Corporate)</p> | <p>28 October 2024 update: A SEND/Safety Valve Agreement Member Development Session took place on 4 November 2024. Members had the opportunity to engage with key officers involved in the delivery of the Safety Valve Agreement, ask questions, and discuss how Surrey is addressing both the financial challenges and service improvements within the SEND framework.</p> <p>The Chair of the Children, Families, Lifelong Learning and Culture Select Committee has invited the A&G Committee's Chairman to sit on the relevant Task Group and is awaiting a response.</p> <p>Update provided by the Strategic Finance Business Partner (Corporate) on 21 August 2024: It has been requested that members of the A&G Committee are invited to join Members of the CFLL Select Committee to receive an update on the SEND Programme and Safety Valve Agreement.</p> | <p>November 2024</p> |

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| Page 16 | A27/24 | 10 July 2024 | Officers and Employees Annual Gifts and Hospitality Report 2023/24 | <p>The Director of People and Change, Interim Head of Paid Service, and Monitoring Officer will consider the comments made regarding:</p> <ol style="list-style-type: none"> a) a threshold to be set over which officers and employees must declare gifts and hospitality. b) to review the guidelines to be clearer about what is really a gift or hospitality offer, focusing on where a gift or hospitality offer is perceived by a member of the public to skew an officer's opinion about the way they were performing their work. c) benchmarking to be undertaken with other organisations. d) Members' not having to declare gifts and hospitality offers on the register under the £50 threshold. e) removing some of the bureaucracy, considering the timing of the gift and amount. f) keeping the officer and employees' policy separate to Members' policy or combining the two; to review the implications and any regulations that apply to Members as opposed to officers. | Director of People and Change / Interim Head of Paid Service / Monitoring Officer | <p>Update from the Head of Insights, Systems and Governance on 30 October 2024:</p> <p>A report outlining the SCC Gifts & Hospitality policy versus other councils is being produced for consideration, along with a recommendation of an annual zero return requirement for senior officers, to ensure compliance.</p> <p>30 August 2024 update: Officers are considering the comments made by the Committee, the policy is being reviewed.</p> | January 2025 |
| | A29/24 | 11 September 2024 | Internal Audit Progress Report - Quarter 1 | Management will provide a report on the actions being undertaken regarding the two follow-up audits on Tree Management, and Social Value In Procurement. | Management in relevant services | <p>Item added to the Committee's Work Plan for 12 March 2025:</p> <p>New item UPDATE ON Q1 PARTIAL ASSURANCE OPINIONS; TREE MANAGEMENT, AND</p> | March 2025 |

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| | | | | | SOCIAL VALUE IN PROCUREMENT AUDITS | |
| A30/24 | 11 September 2024 | Internal Audit Progress Report - Quarter 1 | CLT will formally address the Partial Assurance opinions - not specifically MySurrey as there is significant work on that elsewhere. The Chairman will write to CLT to express the Committee's concerns, sharing that letter in advance, inviting a member of CLT to March's Committee to provide an update on the actions being addressed. | Chief Executive and CLT / Chairman | See above new item added to the Work Plan. | Letter - ASAP CLT attendance - March 2025 |

COMPLETED RECOMMENDATIONS/REFERRALS/ACTIONS – TO BE DELETED

| 2024 | | | | | |
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| A31/24 | 11 September 2024 | The LGSCO's Annual Review Letter for Surrey County Council 2023/24 | The Assistant Director - Registrations, Coroner's Service & Customer Strategy will for future reports add in the date of the original complaint and date that it relates to. | Senior Complaints Practice Lead | This will be included in the next LGSCO annual report (due in Sept 25). In the meantime, the mid-year report includes information on the dates LGSCO escalated complaints were raised with SCC. |

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| A32/24 | 11 September 2024 | The LGSCO's Annual Review Letter for Surrey County Council 2023/24 | Regarding November's report to the Committee, the Assistant Director - Registrations, Coroner's Service & Customer Strategy will take on board the suggestion to include the addition of the number of complaints going to the Ombudsman during the current year that the Council is aware of and the matter. | Senior Complaints Practice Lead | This has been included in the mid-year report. |
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