

AUDIT & GOVERNANCE COMMITTEE - WORK PLAN 2025

TREASURY MANAGEMENT STRATEGY STATEMENT 2025/26	This report sets out the Council's Treasury Management Strategy for 2025/26, as required, to ensure compliance with CIPFA's Treasury Management in the Public Services: Code of Practice 2021 Edition (the CIPFA Code).	Strategic Finance Business Partner / Chief Principal Accountant (Corporate)
Deferred from November 2024 STATEMENT OF ACCOUNTS 2023/24	To approve the 2023/24 Statement of Accounts and Audit Findings Report.	Strategic Finance Business Partner / EY
2023/24 AUDIT REPORTS AND ANNUAL STATEMENT OF ACCOUNTS FOR SUBSIDIARIES OF SURREY COUNTY COUNCIL	Annual accounts to be presented.	Commercial Finance Team – Strategic Finance Business Partner
New item UNIT 4/MYSURREY STABILISATION BOARD REPORT	See action A43/24: To provide an overview of the work of the Stabilisation Board in addressing the issues with Unit4/MySurrey - what the problems are/action plan, progress.	Unit 4 / My Surrey stabilisation team
New item - deferred from September 2024 AUDIT AND GOVERNANCE COMMITTEE - EFFECTIVENESS REVIEW 2024	To receive a report on the Committee's effectiveness.	(Committee Manager - Democratic Services) Deputy Chief Executive and Executive Director - Resources

Report title	Purpose	Report author	Responsible officer
12 March 2025			
New item REFERRAL OF COUNTY COUNCIL MOTION (ITEM 11A)	That the Committee considers the motion by Paul Follows as referred from February's Council meeting.	Committee Manager	Assistant Director - Governance and Democratic Services
Deferred from January 2025 EXTERNAL AUDIT: AUDITOR'S ANNUAL REPORT 2023/24	The Council's external auditors present their Annual Audit Report.	Chief Principal Accountant (Corporate) / EY	Deputy Chief Executive, and Executive Director – Resources
INTERNAL AUDIT PROGRESS REPORT - QUARTER 3	The purpose of this progress report is to inform Members of the work completed by Internal Audit during Q3.	Audit Manager	Chief Internal Auditor
INTERNAL AUDIT STRATEGY AND ANNUAL AUDIT PLAN 2025/26	To receive the strategy and the plan for 2025/26.	Audit Manager	Chief Internal Auditor
New item TREE MANAGEMENT UPDATE REPORT	A29/24 - Management will provide a report on the actions being undertaken regarding the two follow-up audits on Tree Management, and Social Value In Procurement.	Head of Business Operations, Place / Group Manager Natural Capital	Executive Director - Environment, Property and Growth
New item REPORT ON PROGRESS AGAINST ACTIONS IN THE INTERNAL AUDIT SOCIAL VALUE IN PROCUREMENT - FOLLOW UP REPORT	See action A29/24 above.	Director of Procurement	Deputy Chief Executive and Executive Director - Resources
RISK MANAGEMENT	To receive an update on Risk Management (March & September).	Head of Strategic Risk	Head of Strategic Risk
New item CODE OF CORPORATE GOVERNANCE	To provide the Committee with the updated Code of Corporate Governance.	Senior Finance Business Partner	Monitoring Officer / Deputy Chief Executive and Executive Director - Resources

<p>New item - deferred from January OFFICER GIFTS AND HOSPITALITY POLICY - BENCHMARKING UPDATE 2025</p>	<p>A report outlining the officer Gifts & Hospitality SCC policy in comparison to other councils, to include a recommendation of an annual zero return requirement for senior officers, to ensure compliance.</p>	<p>Head of Insights, Systems and Governance</p>	<p>Director - People and Change</p>
<p>Moved from July ETHICAL STANDARDS ANNUAL REVIEW 2024 - 25</p>	<p>To enable the Committee to monitor the operation of the Members' Code of Conduct over the course of the last year.</p> <p>To include sections on: (for review)</p> <ul style="list-style-type: none"> - Member Code of Conduct Complaints - Member Code of Conduct Training - Registration and Declaration of Members' Interests (introduction of new form) - Registration of Members' Gifts and Hospitality - Implications from the English Devolution White Paper on standards (consultation) 	<p>Regulatory Business Manager</p>	<p>Monitoring Officer</p>
<p>New item GENERAL DISPENSATIONS FOR MEMBERS</p>	<p>To request that the Audit and Governance Committee grant a general dispensation to all Members to enable them to participate and vote in certain specified matters where they would otherwise have a Statutory Disclosable Pecuniary Interest.</p>	<p>Regulatory Business Manager</p>	<p>Monitoring Officer</p>

Report title	Purpose	Report author	Responsible officer
4 June 2025			
2024/25 TREASURY MANAGEMENT OUTTURN REPORT	This report summarises the council's treasury management activity, as required to ensure compliance with CIPFA. The report will include the latest risk register for Treasury Management.	Strategic Finance Business Partner	Deputy Chief Executive, and Executive Director – Resources / Director of Finance (Deputy s151 Officer)
EXTERNAL AUDIT PLAN 2024/25	<p>The Council's external auditors to present their Audit Plan in respect of Surrey County Council.</p> <p>A2/25 - The Strategic Finance Business Partner (Corporate) will bring an update on the plan and dates for achieving EY's recommendations (<u>from the Audit Results Report regarding the Statement of Accounts 2023/24</u>), alongside the External Audit Plan for the Statement of Accounts 2024/25.</p>	EY / Strategic Finance Business Partner	Deputy Chief Executive, and Executive Director – Resources
SURREY PENSION FUND EXTERNAL AUDIT PLAN 2024/25	To provide the Committee with an update on the process for undertaking the external audit of the 2024/25 Surrey Pension Fund.	EY / Head of Accounting and Governance	LGPS Senior Officer
INTERNAL AUDIT ANNUAL REPORT AND OPINION 2024-25 (including Quarter Four progress report)	This report summarises the work of Internal Audit, identifying the main themes arising from the audit reviews and the implications for the County Council.	Audit Manager	Chief Internal Auditor
COUNTER FRAUD ANNUAL REPORT 2024/25	To receive the annual report.	Audit Manager - Counter Fraud	Chief Internal Auditor
Moved from September A&G COMMITTEE - ANNUAL REPORT 2024/25	To receive an annual report highlighting the Committee's activity over the past year.	Committee Manager (Democratic Services)	Monitoring Officer

New item PROGRESS UPDATE - COMMITTEE'S EFFECTIVENESS REVIEW 2024	To receive a progress update against the suggested actions, being cognisant of the impact of Local Government Reorganisation.	Deputy Chief Executive, and Executive Director – Resources / Director of Finance (Deputy s151 Officer)	Deputy Chief Executive, and Executive Director – Resources / Director of Finance (Deputy s151 Officer)
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Report title	Purpose	Report author	Responsible officer
9 July 2025			
2024/25 DRAFT ANNUAL GOVERNANCE STATEMENT	This report presents the draft Annual Governance Statement, which summarises the Council's governance arrangements for the financial year.	Director of Law and Governance / Senior Finance Business Partner	Chief Executive
DRAFT STATEMENT OF ACCOUNTS 2024/25	To receive the draft Statement of Accounts 2024/25.	Strategic Finance Business Partner	Deputy Chief Executive, and Executive Director – Resources
New item OFFICERS' DECLARATIONS OF INTEREST	A report outlining officers' declarations of interest.	Head of Insights, Systems and Governance	Director – People and Change
ANNUAL WHISTLEBLOWING REPORT 2024/25	The Committee to receive the report for information.	Head of Insights, Systems and Governance	Director – People and Change / Monitoring Officer
New item UNIT4/MYSURREY OPTIMISATION PHASE	A3/25 - A report on the Unit4/MySurrey Optimisation Phase will be added to the Committee's Work Plan.	Portfolio Lead	Deputy Chief Executive and Executive Director - Resources / Strategic Director - Customer Service Transformation

New item REGULATION OF INVESTIGATORY POWERS ACT 2000 - ANNUAL REPORT	To provide an annual report on the use of RIPA.	Head of Trading Standards	Executive Director - Community Protection and Emergencies
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Report title	Purpose	Report author	Responsible officer
17 September 2025			
Moved from June and combined with September's LGSCO item ANNUAL COMPLAINTS REPORT	To give the Audit & Governance Committee an overview of the Council's complaint handling performance in 2024/25 and to demonstrate how feedback from customers has been used to improve services. To give the Audit & Governance Committee an overview of the Local Government and Social Care Ombudsman's (LGSCO) annual letter for the year 2024/25.	Senior Complaints Practice Lead	Strategic Director - Customer Service Transformation
RISK MANAGEMENT	To receive an update on Risk Management (March & September).	Head of Strategic Risk	Head of Strategic Risk
INTERNAL AUDIT PROGRESS REPORT – Q1	The purpose of this progress report is to inform Members of the work completed by Internal Audit during Quarter 1.	Audit Manager	Chief Internal Auditor

Report title	Purpose	Report author	Responsible officer
19 November 2025			
AUDIT AND GOVERNANCE COMMITTEE - EFFECTIVENESS REVIEW 2025	To receive a report on the Committee's effectiveness, being cognisant of the impact of Local Government Reorganisation.	Deputy Chief Executive, and Executive Director – Resources / Director of Finance (Deputy s151 Officer)	Deputy Chief Executive, and Executive Director – Resources / Director of Finance (Deputy s151 Officer)
6 MONTH COMPLAINTS PERFORMANCE UPDATE REPORT 2025/26	To receive a half year update report on the operation of the Council's complaints procedures.	Senior Complaints Practice Lead	Strategic Director - Customer Service Transformation
ANNUAL GOVERNANCE STATEMENT - HALF YEAR UPDATE	This report provides an update on progress on the improvement areas identified in the 2024/25 Annual Governance Statement.	Director of Law and Governance / Senior Finance Business Partner Chief Executive / Leader	Chief Executive
STATEMENT OF ACCOUNTS 2024/25	To approve the 2024/25 Statement of Accounts.	Strategic Finance Business Partner	Deputy Chief Executive, and Executive Director – Resources
TREASURY MANAGEMENT MID YEAR REPORT 2025/26	This report summarises the council's treasury management activity.	Strategic Finance Business Partner	Deputy Chief Executive, and Executive Director – Resources / Director of Finance (Deputy s151 Officer)
INTERNAL AUDIT PROGRESS REPORT - Q2	To report on Internal Audit progress during quarter 2.	Audit Manager	Chief Internal Auditor

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