

**AUDIT & GOVERNANCE COMMITTEE: WORK PLAN 2022/23**

<b>28 November 2022</b>		
LGSC ANNUAL LETTER AND COMPLAINTS UPDATE (deferred from Sept agenda)	To give the Audit & Governance Committee an overview of the Local Government and Social Care Ombudsman's annual letter for the year 2021/22 and an update on complaint handling across the council.	Head of Customer Strategy
COUNCIL COMPLAINTS – HALF YEARLY UPDATE	To receive a half year update report on the operation of the Council's complaints procedures.	Customer Relations & Service Improvement Manager
HIGHWAYS BUDGETS GOVERNANCE – FOLLOW UP	<ul style="list-style-type: none"> <li>• What the governance arrangements are around highways budgets, both capital and revenue</li> <li>• What the decision-making processes were</li> <li>• What were the various checkpoints in the process.</li> <li>• He wanted to see clearer, more simplified information on these areas as it was unclear at the moment and categories appeared to be duplicated, overlapped or just not clear what that related to.</li> <li>• A-Z</li> </ul>	Highway Engagement & Commissioning Manager
GOVERNANCE ARRANGEMENTS AROUND THE CAPITAL BUDGET – (requested by Chairmen)	Governance Arrangements around the Capital Budget – how is it produced and how is spend monitored and progress measured? This should include how revisions are made to the capital budget during the year.	Director – Corp Finance
REVIEW OF PROGRESS MADE IN DELIVERING COST EFFICIENCIES INCLUDED IN THE REVENUE BUDGET – (requested by Chairmen)	Review of the progress that is being made in delivering the cost efficiencies included in the revenue budget. This should be added to agenda of the November meeting so that we can be given a snapshot of the mid financial year position.	Director – Corp Finance
ANNUAL GOVERNANCE STATEMENT HALF YEAR UPDATE	This report provides an update on progress on the improvement areas identified in the 2020/21 Annual Governance Statement.	Dir. Law & Governance/Cex
EXTERNAL AUDIT UPDATE REPORT	To receive an update from the council's external auditors.	Grant Thornton

## Annex B

TREASURY MANAGEMENT HALF YEAR REPORT	This report summarises the council's treasury management activity.	Director – Corp Finance
INTERNAL AUDIT PROGRESS – Q2	To report on Internal Audit progress during quarter 2.	Audit Manager
BUSINESS CONTINUITY	Update requested by A&G committee at its January 2022 meeting.	Head of Emergency Management

24 January 2023		
<b>New item</b> EXTERNAL QUALITY ASSESSMENT BY THE CHARTERED INSTITUTE OF INTERNAL AUDITORS	To update the committee on the outcome of the assessment.	Audit Manager
<b>Deferred from Nov</b> REPORT OF CENTRE FOR GOVERNANCE AND SCRUTINY – BEHAVIOURAL AND CULTURAL GOVERNANCE REVIEW		Dir Law & Governance
TREASURY STRATEGY	This report sets out the council's treasury management strategy for 2022/23, as required to ensure compliance with CIPFA's Code of Practice for Treasury management.	Finance Manager
COUNTER FRAUD STRATEGY	This will be an update to Surrey's Counter Fraud Strategy for the Committee to approve.	Simon White
EXTERNAL AUDIT FINDINGS REPORT FOR ALL SCC TRADING COMPANIES	Dec 2016 Committee requested that annual accounts also be presented.  To include Surrey Choices as well as Halsey Garton & S E Business Services.	Grant Thornton

Home to School Transport – Audit update	Requested at September 2022 meeting – to invite service manager (Gerry Hughes) to give service update whilst awaiting for Audit report.	
<b>Deferred from Nov</b> EXTERNAL AUDIT FINDINGS REPORT FOR ALL SCC TRADING COMPANIES	Dec 2016 Committee requested that annual accounts also be presented.  To include Surrey Choices as well as Halsey Garton & S E Business Services.	Grant Thornton
<b>Deferred from Nov</b> EXTERNAL AUDIT: ANNUAL AUDIT LETTER	The Council's external auditors present their Annual Audit Letter	Director – Corp Finance Grant Thornton
<b>Deferred from Nov</b> STATEMENT OF ACCOUNTS - FINAL		Chief Accountant

**March 2023**

<b>New item</b> SURREY FORUM AND STRATEGIC BOARDS	Requested item from A&G Committee in June 2022 to look at the governance around the forum and the strategic boards once they had matured	Exec Dir Prosperity, Partnerships & Growth/Leader
INTERNAL AUDIT PROGRESS Q3	The purpose of this progress report is to inform Members of the work completed by Internal Audit during Q3.	Audit Manager
EXTERNAL AUDIT – AUDIT PLAN	The Council's external auditors to present their Audit Plan in respect of Surrey County Council and for the Surrey Pension Fund.	Audit Manager/Engagement Lead (Grant Thornton)
INTERNAL AUDIT PLAN FOR 2022/23		Audit Manager
ETHICAL STANDARDS ANNUAL REVIEW	To enable the Committee to monitor the operation of the Members' Code of Conduct over the course of the last year.	Monitoring Officer

## Annex B

RISK MANAGEMENT	To receive an update on Risk Management (Mar & Sept)	Strategic Risk Business Partner
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<b>May/June 2023</b>		
DRAFT ANNUAL GOVERNANCE STATEMENT	This report presents the draft Annual Governance Statement, which summarises the council's governance arrangements for the financial year.	CEX to present Service Improvement and Risk Manager, Finance
INTERNAL AUDIT ANNUAL REPORT AND OPINION (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
COUNTER FRAUD ANNUAL REPORT		Audit Manager
INDEPENDENT EXTERNAL ASSESSMENT OF INTERNAL AUDIT	To give approval to put a bid to the Institute of Internal Auditors for them to conduct our External Quality Assessment for the purpose of compliance with professional standards	Audit Manager
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 Manager
SURREY COUNTY COUNCIL ACCOUNTS AND EXTERNAL AUDIT'S AUDIT FINDINGS REPORT  SURREY PENSION FUND LOCAL GOVERNMENT PENSION SCHEME ACCOUNTS	The purpose of this report is to receive the Council's Statement of Accounts, as well as to inform the Committee of the result of the external audit of the council's Statement of Accounts, to receive the external auditor's Audit Findings Report and to approve the council's letter of representation.	Strategic Finance Manager – Corporate  Audit Manager/Engagement Lead (Grant Thornton)  Senior Manager (Mamon Zaman)

Annex B

COUNCIL COMPLAINTS – ANNUAL REPORT	To give the Audit & Governance Committee an overview of the Council’s complaint handling performance in 2022/23 and to demonstrate how feedback from customers has been used to improve services.	Customer Relations & Service Improvement Manager
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<b>July 2023</b>		

<b>September 2023</b>		
RISK MANAGEMENT	To receive an update on Risk Management (Mar & Sept)	Strategic Risk Business Partner
INTERNAL AUDIT PROGRESS – Q1	The purpose of this progress report is to inform Members of the work completed by Internal Audit during Quarter 1.	Chief Internal Auditor/ Audit Manager

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