

## WORK PROGRAMME AND COMMITTEE ACTION TRACKER

### Executive Summary

There are a number of business items which come before the Committee on an established and recurring basis. Most notably, the Internal Audit service and the external audit function both produce plans and reports for consideration throughout the year. These matters are, for the most part, planned with reporting dates fixed in advance. It is helpful to see these planned events listed together, and a provisional work programme is attached to this report as Appendix 1.

It should be noted that the Annual Report on Risk Management and Business Continuity received by the Executive on 20 June 2024 has been added to the Councillors reference area on Teams, along with the reference documents highlighted by Grant Thornton in its External Audit report to the Committee on 19 September 2024.

Following discussion at the meeting on 19 September 2024, a Committee Action Tracker has been drafted to assist the Committee with monitoring the progress of actions arising from its meetings, which is attached as Appendix 2.

### Recommendations

The Committee is requested to:

**RESOLVE That** the Work Programme be received.

The Committee has the authority to determine the recommendation(s) set out above.

**Background Papers:** None.

**Reporting Persons:** Stephen Fitzgerald, Strategic Director – Finance (S151 Officer)  
Email: Stephen.fitzgerald@woking.gov.uk, Extn: 3480  
Adesuwa Omoregie, Director of Legal and Democratic Services (Monitoring Officer)  
Email: Adesuwa.omoregie@woking.gov.uk, Extn: 3077

**Contact Persons:** Stephen Fitzgerald, Strategic Director – Finance (S151 Officer)  
Email: Stephen.fitzgerald@woking.gov.uk, Extn: 3480  
Adesuwa Omoregie, Director of Legal and Democratic Services (Monitoring Officer)  
Email: Adesuwa.omoregie@woking.gov.uk, Extn: 3077

**Date Published:** 13 November 2024

REPORT ENDS

STA24-034

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME 2024-25

Report title	Issues to consider	20/06/24	29/07/24 (special)	19/09/24	21/11/24	20/02/25
<b>External Audit</b>						
External Audit Update	To receive an update from BDO and Grant Thornton.	✓		✓	✓	✓
Indicative External Audit Plan for 2023-24	To receive the indicative External Audit Plan for 2023-24 from Grant Thornton.	✓	✓			
<b>Internal Audit</b>						
Internal Audit Annual Report 2023/24	Review of Internal Audit service work in 2023/24 (inc. outstanding high risk recommendations).	✓				
Internal Audit Charter	To approve the Internal Audit Charter, reviewed annually.				✓	
Internal Audit Plan 2024/25	To receive the audit plan or mid-year update if requested.					✓
Internal Audit Progress Report	Progress update of work undertaken by the Internal Audit service.	✓		✓	✓	✓
Internal Audit Strategy and Proposed 2025/26 Plan	To approve the Internal Audit plan for the year 2025/26.					✓
<b>Governance</b>						
Annual Governance Statement 2023/24	To receive the Statement for inclusion in the 2023/24 Statement of Accounts (review in June 2025)				✓	
Annual Review of the Committee	To review the past Municipal Year (including Articles of Constitution) for recommendation to Council.					✓
Anti-Fraud and Corruption and Confidential Reporting Policies	Two yearly review by the Monitoring Officer.					✓
Grant Thornton Public Interest Report	To receive the Public Interest Report from Grant Thornton				✓	
Health and Safety Annual Report	To receive the Health and Safety Annual Report.				✓	

Members' Code of Conduct	Review operation from 1/8/23 to 31/7/24.			✓		
Ombudsmen Complaints	Receive the annual report on Ombudsmen Complaints.			✓		
Registration of Interests for Members Elected in May 2024	To receive Registration of Interests for Members elected in May 2024.	✓				
Statement of Accounts	To receive the Statement of Accounts or a progress update.		✓		✓	
Work Programme and Committee Action Tracker	To receive the Work Programme and Committee Action Tracker.	✓		✓	✓	✓

**Audit and Governance Committee – Action Tracker****Meeting Date – 20 June 2024**

Item	Action	Person(s)	Update	Due Date	Completed?
Internal Audit Annual Report 2023-24	Cllr Rice referred to the audit universe included in the proposed plan for the year ahead and it was agreed to add the information in the annual report as well.	Forvis Mazars / Yusuf Erol	Comment from Forvis Mazars: 'Typically the annual plan and the annual report will be presented alongside each other [at the same meeting], so the information will be present regardless and could be a duplication. We can add the audit universe again to the annual report as an appendix, but if the plan is being presented separately this may be unhelpful.'	21/11/24	Completed.
Work Programme	The Chairman asked for the Work Programme to be converted into a tabular format and consider receiving AGS more regularly; include tracking of actions in IA progress reports; annual report on risk management / risk register; annual report from S151 on effectiveness of IA arrangements; private meeting between committee and external auditors; annual review of committee (to include articles); and receipt of work programme at each meeting of the committee.	Chairman / S151 / MO	Discussion was held with the Chairman, S151 and previous MO at which it was suggested that: <ul style="list-style-type: none"> <li>• The Annual Governance Statement would be received in November and it would be helpful to have a half yearly update in June</li> <li>• Annual reports were received on risk management / risk register by the Executive and Scrutiny Committees, and to avoid duplication the annual report to the Executive is included for reference in the Members area on Teams</li> <li>• Private meeting with external auditor could be requested if required by committee members</li> <li>• Work Programme included at each meeting</li> </ul>	19/9/24	An updated version of the work programme was received at the meeting on 19/9/24, however the work programme can be further amended as required.

**Meeting Date – 29 July 2024**

Item	Action	Person(s)	Update	Due Date	Completed?
Statement of Accounts 2019/20, 2020/21 and 2021/22	The S151 Officer undertook to draft an explanatory note alongside the accounts which would be circulated to the Committee in advance of the Council meeting on 26/9/24, as the 2019/20 accounts could not be changed as they had been submitted to audit.	Stephen Fitzgerald	Circulated by Stephen Fitzgerald in an email to committee members on 28/8/24, with a follow-up email on 2/9/24.	31/8/24	Completed. The accounts were noted by Council at its meeting on 26 September 2024, alongside a statement read by the Vice-Chair of the Committee.
Statement of Accounts 2019/20, 2020/21 and 2021/22	The finance team undertook to look into a discrepancy of £2,000 between the Opening and Closing General Fund and HRA Balance in the 2020/21 accounts.	Stephen Fitzgerald, Mike Stephens	Circulated by Stephen Fitzgerald in an email to committee members on 28/8/24, with a follow-up email on 2/9/24.	31/8/24	Completed. The accounts were noted by Council at its meeting on 26 September 2024, alongside a statement read by the Vice-Chair of the Committee.

## Meeting Date – 19 September 2024

Item	Action	Person(s)	Update	Due Date	Completed?
Minutes	Cllr Rice asked the extent to which officers had been aware at the meeting of the Committee on 29 July 2024 of the KC Opinion sought on the Housing Revenue Account which had been raised at the Resource and Finance Scrutiny Committee on 10 September 2024.	Stephen Fitzgerald	As at 29 July 2024, officers were aware that a review of the legacy recharges to the HRA had been undertaken (as referred to in the Explanatory Forward to the 2020/21 and 2021/22 accounts presented to the meeting on the same date). The Interim Director of Legal held a conference call with James Goudie (KC) on the 12 August 2024 and shared the Counsel's advice with senior officers on the 13th August. The Advice is dated August 2024.	21/11/24	Completed
Urgent Business	Cllr Rice stated that the quorum should be higher than two Members out of the appointed five and asked whether quorum could apply to senior officers. The Monitoring Officer stated that changes to senior officer attendance would need to be raised by Members with the Chief Executive. Officers to look into Committee quorum.	Officers / Committee Members	It is anticipated that a report will be received by Full Council at its meeting on 12 December proposing a change to the quorum arrangements for all committees to ensure consistency. Subject to checking the approach taken by neighbouring authorities and consultation with the new Monitoring Officer, it is likely that the proposal will be to increase quorum from a third to a half of Elected Members rounded up (i.e. for the Audit & Governance Committee quorum would increase from two to three of the five Elected Members).	10/12/24	Ongoing

Urgent Business	Cllr Rice asked for a table of actions to be set up from the meeting held on 20 June 2024 to assist the committee with the tracking of actions.	Democratic Services	This table has been set up for updating after each meeting.	21/11/24	Completed
Update on External Audit (Grant Thornton)	Cllr Greentree referred to the document references in the Grant Thornton updates and asked for the documents to be made available to members through Teams.	Democratic Services	A new folder entitled 'Reference Documents Highlighted by Grant Thornton has been created, with committee members advised on 17/10/24.	21/11/24	Completed
Internal Audit Annual Report 2023-24	Following a request by Cllr Greentree it was stated that a post-meeting note would be circulated by Forvis Mazars to set out the overall opinions from prior years, noting the 2022-23 opinion was classed as 'Unsatisfactory', which could also be included in future reports as part of Section 4 which contained the benchmarking of audit assurance opinions undertaken.	Forvis Mazars / Yusuf Erol	Post meeting note circulated to Committee members on 17/10/24.	21/11/24	Completed
Internal Audit Progress Report	The Chairman referred to the Internal Audit action tracker and it was agreed that this would be incorporated into progress reports.	Forvis Mazars / Yusuf Erol	Comment from Forvis Mazars: 'We shall include a summary of recommendation status in the next progress report. N.B. this will not be a case of incorporating the tracker itself (due to length) but to summarise the key points.'	21/11/24	Completed