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Standards and Audit Committee

Tuesday, 19 March 2024 at 7.30 pm

Council Chamber - Civic Centre

Second Supplementary Agenda

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Draft Work Programme – Standards and Audit Committee

Please note that the items and dates shown for reporting to Committees are indicative and may be subject to revision owing to changing priorities and work demands, such as emerging risks, outputs and action plans stemming from the non-statutory Best Value Response programme, timing of audits and recommendations from auditors, and other governance or standards issues. This draft work programme is intended to provide context to the discussion on the future work of the Committee; to demonstrate the increased reporting requirements likely to emerge as measures to address the audit backlog take effect; and to set out indicative timings for the proposals set out in the main body of the report.

19th March 2024 (Special Meeting)

Agenda item	Description	Frequency	Lead
External Audit Update	BDO update on progress with the 2019/20 audit of the Council's Statement of Accounts and value for money conclusion	On-going until completion / subject to backstop dates	External Audit (BDO)
External Audit Progress Report	Introduction to the Council's new External Auditors, Grant Thornton, presentation of progress report on the 2023/24 audit and general sector update	On-going reporting as set out in the progress report	External Audit (Grant Thornton)
Internal Audit - Summary of Internal Controls Assurance	Progress Report 2023/24 Audit Plan / Latest Assurance Reports / outstanding Recommendations	Currently every meeting	Internal Audit (TIAA Ltd)
Internal Audit Charter	To present the Audit Charter in accordance with the requirements of the Public Sector Internal Audit Standards	Annually	Internal Audit (Southern Internal Audit Partnership)
Internal Audit – Draft Audit plan 2024/25	To present the draft internal Audit plan for the year ahead	Annually	Internal Audit (Southern Internal Audit Partnership)
Contract Management	Report requested by Cllrs Jenkins and Williams under SO 27 on the management of Council contracts	Ad hoc request but potential for an annual report	Mario Leo, Corporate Head of Law & Governance
Provisions in Member Code of Conduct relating to Member interaction with Press	To provide information on the provisions in the Member Code of Conduct relating to Member interaction with the Press following a request from the Constitution Member Working Party	Ad hoc	Mario Leo, Corporate Head of Law & Governance
Role and Remit of the S&A Committee	To discuss the future work programme of the Committee	Ad hoc	Amanda Fahey, Assistant Chief Executive & s151 officer

22nd May 2024

A Councillor training session on the role of the Standards and Audit Committees is to be held in advance of the formal meeting.

Agenda item	Description	Frequency	Lead
Annual Assurance Report	Closing opinion on the controls in Final place for 2023/24	report from TIAA Ltd	Internal Auditor (TIAA Ltd)
Internal Audit Progress Update	On-going reporting of progress against the 2024/25 audit plan, Assurance Reports, implementation of recommendations etc.	Every meeting	Internal Audit (Southern Internal Audit Partnership (SIAP))
Annual Governance Statement 2023/24	Review of governance framework. This key document is published alongside the Annual Statement of Accounts.	Annually	Amanda Fahey, Assistant Chief Executive & s151 officer
Review of Accounting Policies	Approval of the Accounting Policies to be used in the Statement of Accounts	Annually	Paul French, Corporate Head of Finance
Fraud update and review of Anti-Fraud Policy	Annual Fraud reporting, review of progress against the Fraud action plan; refresh of Anti-Fraud Policy	Annually	Amanda Fahey, Assistant Chief Executive & s151 officer
Informing the Audit Risk Assessment	Management responses to a range of questions from Grant Thornton, external auditor, for consideration by the Committee	Annually?	Paul French, Corporate Head of Finance
Risk Profile Dashboard	New dashboard reporting on Risk as part of the new twice-yearly risk reporting	Twice yearly	Amanda Fahey, Assistant Chief Executive & s151 officer
External Audit Update	BDO update on progress with the 2019/20 audit of the Council's Statement of Accounts and value for money conclusion plus planning for 2020/21, 2021/22 and 2022/23 audits	On-going until completion / subject to backstop dates	External Audit (BDO)
Complaints about Councillors	To provide Members with a summary of the complaints and compliments received during the 2023-2024 municipal year concerning elected Councillors and co-opted Members	Annually	Clare Pinnock, Democratic Services officer
Complaints and Compliments Q4 2023/24	Summary of the complaints and compliments received from Jan – March	Quarterly	Clare Pinnock, Democratic Services officer
LGO Complaint Handling Code	Adoption of the LGO Complaint Handling Code		Clare Pinnock, Democratic Services officer

17th July 2024

Agenda item	Description	Frequency	Lead
Internal Audit Progress Update	On-going reporting of progress against the 2024/25 audit plan, Assurance Reports, implementation of recommendations etc.	Every meeting	Internal Audit (Southern Internal Audit Partnership (SIAP))
External Audit Update	BDO update on all outstanding audit work up to 2022/23 (Proposed back stop date is 30 th Sept 2024)	On-going until completion / subject to backstop dates	External Audit (BDO)
External Audit – Audit Plan and Interim Auditor’s Annual Report	To set out the detailed audit plan and proposed approach to delivery of an opinion on the Council’s 2023/24 financial statements and issue commentary on the council’s “value for money” arrangements in an interim Auditor’s Annual Report	On-going reporting as set out in the progress report in March 2024	External Audit (Grant Thornton)
Complaints and Compliments Q1 2024/25	Summary of the complaints and compliments received from April – June	Quarterly	Clare Pinnock, Democratic Services officer
Council Complaints Policy	Approval of the Revised Council Complaints Policy		Clare Pinnock, Democratic Services officer

10th October 2024

Agenda item	Description	Frequency	Lead
Internal Audit Progress Update	On-going reporting of progress against the 2024/25 audit plan, Assurance Reports, implementation of recommendations etc.	Every meeting	Internal Audit (Southern Internal Audit Partnership (SIAP))
Risk Profile Dashboard	New dashboard reporting on Risk as part of the new twice-yearly risk reporting	Twice yearly	Amanda Fahey, Assistant Chief Executive & s151 officer
Review of Risk Appetite Statements	Review of Risk Appetite to feed into the Medium-Term Financial Strategy, budget setting and business planning processes	Annually	Amanda Fahey, Assistant Chief Executive & s151 officer
External Audit Update	BDO update on all outstanding audit work up to 2022/23 (Proposed back stop date is 30 th Sept 2024 –	On-going until completion /	External Audit (BDO)

	so assume last reporting from BDO takes place at this meeting. If proposed backstop dates change, or are not met, reporting will continue to future meetings)	subject to backstop dates	
External Audit – Interim Audit findings	Progress report against the 2023/24 audit plan and any findings from the interim audit	On-going reporting as set out in the progress report in March 2024	External Audit (Grant Thornton)
Local Government Ombudsman Annual Report	To present the results of Runnymede Council’s KPIs and Annual report of the Local Government and Social Care Ombudsman for the year ending March 2024	Annually	Clare Pinnock, Democratic Services officer

28th November 2024

Agenda item	Description	Frequency	Lead
Internal Audit Progress Update	On-going reporting of progress against the 2024/25 audit plan, Assurance Reports, implementation of recommendations etc.	Every meeting	Internal Audit (Southern Internal Audit Partnership (SIAP))
External Audit – Audit Findings report	Scheduled for November but subject to outcome of consultation on backstop dates and clarity over work required on opening balances	On-going reporting as set out in the progress report in March 2024	External Audit (Grant Thornton)
Complaints and Compliments Q2 2024/25	Summary of the complaints and compliments received from July - September	Quarterly	Clare Pinnock, Democratic Services officer

30th January 2024

Agenda item	Description	Frequency	Lead
Internal Audit Progress Update	On-going reporting of progress against the 2024/25 audit plan, Assurance Reports, implementation of recommendations etc.	Every meeting	Internal Audit (Southern Internal Audit Partnership (SIAP))
External Audit – Auditor’s Report / Auditor’s Annual Report	Auditor’s Report - Opinion on financial statements Auditor’s Annual Report – key outputs of the audit and final commentary on “value for money” arrangements	On-going reporting as set out in the	External Audit (Grant Thornton)

	(Planned date for completion is 31 December 2024)	progress report in March 2024	
Approval of audited Statement of Accounts for publication / re-approval of Annual Governance Statement	Approval of audited Statement of Accounts for publication, including Auditor's opinion. Where necessary, approve any material updates to the Annual Governance Statement, to be published alongside final Accounts. (Subject to Full Council agreement to endorse the delegation of this approval entirely to Standards and Audit Committee)	Subject to consultation outcomes on backstop dates and other proposals designed to address the audit backlog	Amanda Fahey, Assistant Chief Executive & s151 officer / Paul French, Corporate Head of Finance
Annual Audit Letter	The final part of the audit process is the livery of the Annual Audit Letter. This provides a summary of the Auditor's opinion and could usefully be referred to Full Council for information to ensure the wider Membership is sighted on audit issues	Annually – timing subject to completion of the audit process for the year	External Audit (Grant Thornton)
Complaints and Compliments Q3 2024/25	Summary of the complaints and compliments received from October – December	Quarterly	Clare Pinnock, Democratic Services officer

March 2025 (Special meeting tbc)

Agenda item	Description	Frequency	Lead
Annual Assurance Report	Closing opinion on the controls in place for 2024/25	Annually	Internal Auditor (SIAP)
Internal Audit Charter	To present the Audit Charter in accordance with the requirements of the Public Sector Internal Audit Standards	Annually	Internal Audit (Southern Internal Audit Partnership)
Internal Audit – Draft Audit plan 2025/26	To present the draft internal Audit plan for the year ahead	Annually	Internal Audit (Southern Internal Audit Partnership)
Informing the Audit Risk Assessment	Management responses to a range of questions from Grant Thornton, external auditor, for consideration by the Committee	Annually?	Paul French, Corporate Head of Finance
Review of Accounting Policies	Approval of the Accounting Policies to be used in the Statement of Accounts	Annually	Paul French, Corporate Head of Finance

Local Code of Corporate Governance	Annual refresh of Local Code for recommendation of any changes to Corporate Management Committee in March and Full Council in April	Annually	Mario Leo, Corporate Head of Law & Governance
Self-assessment exercise	Annual self-assessment exercise on the effectiveness of the Committee	Annually	Amanda Fahey, Assistant Chief Executive & s151 officer
Annual report to Council	To consider a draft report on the work of the Committee during 2024/25 to present to Full Council in April	Annually	Amanda Fahey, Assistant Chief Executive & s151 officer and Mario Leo, Corporate Head of Law & Governance

Other reports likely to come forward during the year – uncertainty at this stage as to timing and / or frequency

Title	Description	Lead
Independent co-opted Members	To consider a report on the introduction of co-opted independent Members for recommendation to the Constitution Member Working Party	Amanda Fahey, Assistant Chief Executive & s151 officer
BDO's Fee Variation request	Item requested at October Standards and Audit meeting – currently awaiting BDO audit to be complete before this report can be made	Amanda Fahey, Assistant Chief Executive & s151 officer
Recommendations from External auditors	Follow up of any recommendations from external auditors - to agree responses / ensure implementation	Amanda Fahey, Assistant Chief Executive & s151 officer
Reports from the Non-Statutory Best Value Notice Programme	As set out in the Programme Charter, for the Committee to be made aware of the risks and any action plans developed as outcomes of workstream	Andrew Pritchard, Chief Executive / Sarah Hall, Head of Business Planning, Projects and Performance