

APPENDIX A:
See Appendix B for summary of Key
Recommendations (KRs) and Improvement
Recommendations (IRs)

Annual Audit Findings Action Plan extracted from Consolidated Action Plan

	Input Project Start Date:		01/Apr/2025				
Code	Task/Milestone description	Lead	Start Date	Task status	Progress update	Sign-off actions by Audit Committee	RAG status
KR 1.4	Model to be demonstrated to all councillors especially members of CPRC and CASC with opportunities for scenarios to be explored user functional brief to be produced In light of feedback from councillors model to be refined and reported back to CPRC 24/3/25	OO/CH/Cllr Nichols (chair of CASC)	01-Apr-25	Started	There is an ongoing discussion with Group Head for Assets about Argus software and demonstration		
KR 1.5	CPRC 10th February to agree to add Transformation to terms of reference of Regeneration Board to enable councillors to steer and have oversight of transformation programme alongside Reorganisation.	LH/Cllr Sexton (chair of CPRC)	10-Feb-25	Completed			
KR 1.5	Board to agree prioritisation of transformation and efficiency streams.	Reorganisation and Transformation Board	09-Apr-25	Yet to start	To be agreed. Seeking Cllr leads for workstreams		
IR 1	To continue to undertake quarterly KPI reporting but to provide reports to Committees with benchmarking	SM	26-Feb-25	Ongoing	Q3 KPIs presented to CPRC 23/3/25. New set of 32 KPIs agreed for 25-26. Reports to include benchmarking against nearest neighbour group.		
IR 1	Benchmarking to continue with near neighbours through the quarterly reporting on a suite of KPIs to Surrey Chief Executive meetings.	SM	01-Apr-25	Ongoing	Q3 KPIs presented to CPRC 23/3/25. New set of 32 KPIs agreed for 25-26. Reports to include benchmarking against nearest neighbour group.		
IR 1	The Council proposes to use the CFO insights tool going forward and Local Government Data Explorer.	TC/OO	15-Apr-25	Ongoing	Currently raising the order re the CFO Insights		
	Benchmarking to be embedded into Service Planning process	SM	01-Sep-25	Yet to start	Service planning will commence in early summer and will include clear links to corporate plan, KPIs and benchmarking		
	Report progress to Audit Committee	OO	08-May-25	Yet to start	An update is scheduled to be presented to the Committee on 8th May re the Action Plan approved by Audit Committee 25/2/25.		
KR 1.1	Finance Team to pro-actively plan ahead using Forward Plan to ensure draft financial reports are produced ahead of Committee deadlines, to allow time for reviewers to consider reports, and for drafts to be circulated to group heads and internal stakeholders sufficiently early.	TC, OO	30-Jan-25	Ongoing	Mole Valley partnership has been ended - Finance Team restructure being implemented. Processes under review.		
KR 1.1	Officers to work with Members Financial Reporting Group to develop reports. Councillors on the Group to have an initial discussion to agree what councillors are looking for from reports	TC/Cllr Nichols (chair of CASC)		Ongoing	Officers to send out suggested dates for FRWG meeting.		

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KR 1.1	Additional supporting narrative to be provided in future for budget growth bids (with narrative provided for all growth items above an agreed materiality level).	OO	01-Jul-25	Yet to start	This will commence following the 2024/25 closure of accounts processes, it is expected to start from July 2025		
	The Centros system has been successfully implemented in terms of the upgrade from Integra. Councillors now have access to the whole system to review. The next step, is to implement Business Intelligence, Dashboards and improved communications. This was delayed, because of the Mole Valley Partnership and due to the need to switch resources to deal with the BVI process	OO, JH	30-Jan-25	Ongoing	The implementation of a Business Intelligence, Dashboards to improve communications is continue to be considered for development.		
IR 4							
BVI 11 - Audit Committee structure							
IR 3	Undertake Self Assessment of Audit Committee governance and remit, using CIPFA checklist	LO/TC	10-Jul-25	Yet to start			
KR 4	KGE Task and Finish Group to consider Council representation on KGE Board and make recommendations to CPRC	LH	24-Mar-25	Started	KGE Task and Finish Group recommended appointment of Group Head Assets to KGE Board but MO continues to serve as company secretary		
	KGE Task and Finish Group will also consider whether senior officers can continue to hold key roles in KGE (e.g. the Monitoring Officers as company secretary) and any governance arrangements that need to be put in place						
KR 4	CPRC Task and Finish Group to evaluate options for future shape of KGE (continue as limited company, become RSL, transfer onto Council Balance Sheet etc)	LH	24-Mar-25	Started	KGE Task and Finish Group recommended that KGE should remain as limited company for the time being in view of local government reorganisation proposals		
KR 3	Suggested initial revisions to align Risk Register with key risks identified in Annual Audit Report and Audit Findings to be presented to Audit Committee 25th Feb 2025.	LO'N	25-Feb-25	Completed			
KR 3	Risk Register to be refreshed and outstanding completion dates to be highlighted and addressed.	LO'N	03-Feb-25	Started			
KR 2.2	Officers/Audit Committee to discuss with SIAP potential for inclusion in 2025-26 Audit Plan follow up audit of Committee System	LH/Cllr Button (chair of audit)		Started	Flagged to SIAP		

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KR 2.2	Officers / Audit Committee to discuss with SIAP potential for commissioning external review of governance and decision making	LH/Cllr Button (chair of audit)		Started	Flagged to SIAP		
KR 2.2	Officers / Audit Committee to discuss whether a dedicated Scrutiny Committee should be established	LH/Cllr Button (chair of audit)		Started	To be addressed and considered by Committee System Working Group		
	Address quality of report writing and enhance scrutiny	LH/Cllr Button (chair of audit)		Started	See below		
	Increase transparency of decision making – monitor the number of exempt reports	KW		Ongoing			
	LGA Facilitated workshop	DCM/Cllr Sexton (chair of CPRC)		Yet to start			
KR 2.1	Refresher training for report authors to be run.	LH	30-Apr-25	Started	Committee Services exploring training options and seeking quotes		
KR 2.1	Report template to be reviewed to simplify and streamline where possible	LH/KW	30-Apr-25	Yet to start			
KR 2.1	Enforce timetable for circulation of draft reports to ensure that all stakeholders review and provide input	LH/KW		Ongoing			
KR 5	New system will be used to provide quarterly KPI reports to CPRC related to corporate priorities and provide a narrative to set the context of the KPIs. This revised approach ensures KPIs are linked to service plans and the Corporate Plan.	SM	01-Apr-25	Started	New reporting system being finalised to go live at end of Q1 25/26 ready for reporting at end of Q1		
KR 5	KPIs for services are available and key corporate ones will be reported to Committee but service KPIs can be used to monitor service performance and reported to MAT or the relevant service Committee.	SM	01-Apr-25	Completed	Review of Service and corporate KPIs completed and revised corporate KPIs agreed and revised ones will be reported to CPRC after end of Q1 and ongoing at end of each quarter		
KR 6	Action Plans addressing External Auditors Annual Audit Report and Audit Findings recommendations to be produced and presented to February 25th Audit Committee for approval.	TC		Completed			
KR 6	Progress against action plan will then be reported to every meeting of Audit Committee.	CH		Completed			
KR 6	Action plan for Public Interest Report to be refreshed and put in new format and reported to May Audit Committee.	TC	08-May-25	Started			
KR 6	Action Plan for CIPFA Review to be produced and presented to May Audit Committee for review						
IR 2	All draft strategies to be scrutinised for financial implications which will be required to be articulated. Interdependencies of financial implications of different strategies to be considered	TC		Yet to start			
IR 5	Draft annual audit plan to be considered by Audit Committee ahead of start of 2025-26 financial year	LH, TC/Cllr Button (chair of audit)	31-Mar-25	Started	To be agreed at May 2025 Audit Committee		

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IR 6	All proposals for partnership moving forwards will clearly set out financial and non-financial deliverables. These will be reported to Councillors Collaborative Working Group, and included in Project Initiation Documents. The progress against deliverables will be monitored by the relevant Partnership Project Board. (should be recognised that in the context of Reorganisation likely to be fewer newer proposals going forwards as focus will be switching to achieving unitary authorities)	LO'N		Yet to start	No current service level partnerships proposed/in development. Primary focus on Local Government Reorganisation.		
KR 1.3	New Executive Director to be proposed to KGE Board 19/2/25 who will lead on producing refreshed Business Plan	CH	19-Feb-25	Completed			
KR 1.3	Refreshed medium term business plan to be produced for consideration and approval by KGE Board and CPRC. A draft business plan has been produced for input and refinement by the KGE Board, target completion end of April 2025	CH/Cllr Nichols (chair of CASC)	02-Feb-25	Started			
KR 1.2	Development Delivery Programme approved by Council; marketing underway to deliver outcomes for Ashford Victory Place, Ashford Multi-Storey and Thameside House, whilst seeking to maximise affordable housing outcomes. BIG will monitor progress of achieving outcomes on residential/regeneration sites.	CH/Cllr Williams (chair of BIG)		Completed			
KR 1.2	KGE acquisitions will remain limited to LAHF opportunities. The new business plan for KGE will focus on a new direction of travel with a smaller portfolio of sub 200 properties.	CH		Completed			
Other							
KR 7	Procurement Board to be activated and Terms of Reference approved.	LH, AC	28-Feb-25	Started			
KR 7	Procurement metrics and protocol for reporting to members to be agreed.	LH, AC	28-Feb-25	Started			
KR 7	New systems to be implemented in time for implementation of Procurement Act 2023	LH, AC	28-Feb-25	Completed			

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