

## WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the **Audit and General Purposes Committee** held in  
Committee Room One, Council Offices, Woodgreen, Witney, Oxon  
at **6:00 pm** on **Thursday 7 November 2019**

### PRESENT

Councillors: Jane Doughty (Chairman), Andy Graham (Vice-Chairman), Joy Aitman, Luci Ashbourne, Andrew Beaney, Suzi Coul Harry Eaglestone, Gill Hill, Richard Langridge, Martin McBride, Elizabeth Poskitt, Alex Postan, Geoff Saul and Harry St John.

Officers in Attendance: Jenny Poole, Lucy Cater, Emma Cathcart, Keith Butler and Paul Cracknell

#### 16. MINUTES

**RESOLVED:** that the Minutes of the meeting of the Committee held on 26 September 2019, copies of which had been circulated, be confirmed as a correct record and signed by the Chairman.

#### 17. APOLOGIES FOR ABSENCE AND TEMPORARY APPOINTMENTS

Apologies for absence were received from Councillor Jake Acock and the following resignations and temporary appointments were received and noted:-

Councillor Aitman for Councillor Enright  
Councillor Saul for Councillor Bolger

#### 18. DECLARATIONS OF INTEREST

There were no declarations of interest from members relating to items to be considered at the meeting.

#### 19. PARTICIPATION OF THE PUBLIC

There were no submissions from members of the public.

#### 20. REVIEW OF PARLIAMENTARY POLLING DISTRICTS AND POLLING PLACES

The Committee received and considered the report of the Acting Returning Officer and Head of Democratic Services which outlined the results of the consultations carried out in connection with the review of the Parliamentary Polling Districts and Polling Places within West Oxfordshire and requested the Committee to agree the content of the Parliamentary Polling Districts and Polling Places Order, and associated matters.

In presenting the report, the Acting Returning Officer and Head of Democratic Services drew attention to the main considerations arising from the review as set out at paragraph 5.

Councillor Graham made reference to the concerns expressed by Councillor Acock regarding polling arrangements for the settlement of Lyneham. He advocated that the views of the Parish Meeting be sought on the suggestion that consideration be given to the use of the Golf Club as a polling station. Whilst acknowledging that no other representations had been received from the Parish, Councillor Graham considered that the concerns raised by

the local representative should be considered on their merits without regard for precedent.

Councillor St John asked whether Councillor Acock had provided any further information in support of his assertion and indicated that he would have expected the Parish Meeting to have raised any locally held concerns.

Whilst expressing some sympathy with the suggestion, Councillor Langridge reminded Members that residents were now able to receive postal votes on demand. He suggested that the views of the Parish Meeting be invited following the forthcoming General Election.

(Councillor Ashbourne joined the meeting at this juncture)

As a previous long term resident of Lyneham, Councillor Beaney advised that local residents were quite content with the current arrangements. The Parish Meeting had not raised any concerns and the location of the Golf Club was not particularly convenient.

Councillor Saul indicated that Lyneham residents would still have to drive to reach the Golf Club and asked whether the absence of a polling station in the settlement was an historical anomaly or based upon elector numbers.

The Acting Returning Officer and Head of Democratic Services advised that there was no de minimis figure for elector numbers, the responsibility being 'to seek to provide polling stations convenient to electors'. Polling arrangements in small settlements varied and were largely historic in nature. He also reiterated that electors could now obtain a postal vote on demand without having to give reasons.

Councillor Postan questioned the cost of providing additional stations and the availability of staff. The Acting Returning Officer and Head of Democratic Services advised that it was always a challenge to find sufficient personnel to staff polling stations for district wide elections.

Councillor Doughty suggested that, should the Parish Meeting so request, the matter could be revisited after the election and proposed that consideration of the matter be deferred.

The Acting Returning Officer and Head of Democratic Services advised Members that, whilst a general review of Parliamentary Polling Districts and Polling Places had to be conducted every five years, this did not preclude individual arrangements being considered at any point.

The Acting Returning Officer and Head of Democratic Services then made reference to the concerns expressed regarding the use of Tower Hill School in Witney. He recognised the impact of using school premises for election purposes and advised that this was minimised wherever possible. There was more work to be done to identify suitable alternative provision and the school would still be used for the forthcoming election. However, investigations would continue in consultation with the Ward Councillors and the local political parties.

Councillor Postan expressed his support for this approach.

Turning to arrangements for polling in Carterton, Councillor McBride enquired why the use of Brownes Hall had been discontinued.

The Acting Returning Officer and Head of Democratic Services advised that, in previous years, multiple polling stations had operated in the hall. In response to a request from the Town Council, warding arrangements for the town had been revised around 2001 and polling station provision had been amended at that time. The proposed arrangements

would allow for the use of either the Town Hall or Brownes Hall for each of polling districts FN, FN2 and FN3, and the situation would be further assessed, in conjunction with local Councillors.

Councillor Postan Noted that there was no polling station at Bradwell Grove hence residents were required to vote at Shilton. He suggested that this discouraged many from voting and requested that consideration be given to providing a polling station on the development. The Acting Returning Officer and Head of Democratic Services indicated that similar constraints to those discussed in relation to Lyneham would apply and advised that no concerns had been expressed by local residents. Councillor Postan suggested that the existing community facilities on the site could provide a suitable location and the Acting Returning Officer and Head of Democratic Services confirmed that he would of course explore this possibility if requested. However, as it would also be necessary to revise the polling district, any change would be likely to take some time to implement.

Members joined Councillor Doughty in expressing their appreciation of the work carried out by Mr Butler and the elections team.

**RESOLVED:**

- (a) That the contents of the report be noted;
- (b) That the Parliamentary Polling Districts and Polling Places Order as set out in Annex B to the report be approved, for the reasons set out in the report;
- (c) That consideration of any change to polling provision for electors in the parish of Lyneham be deferred pending further consultation with the Lyneham Parish Meeting;
- (d) That further consideration be given to the provision of a polling station at the Bradwell Grove development;
- (e) That the Head of Democratic Services be authorised to continue investigations into appropriate polling provision for polling district JD2 in the Witney Central Ward, and to make any necessary consequential adjustment to the Order, following consultation with the Ward Councillors and the local political parties;
- (f) That, as required by the provisions of Section 18(C) of the Representation of the People Act 1983, the minutes of relevant meetings of the Committee and a copy of the order be published; and
- (g) That, in the event of a polling place becoming unavailable for a particular election the Head of Democratic Services be authorised to designate a new polling place, subject if practicable to prior consultation with the Chairman of the Audit and General Purposes Committee, the local member(s) and local political parties

**21. INTERNAL AUDIT PLAN PROGRESS REPORT**

The Committee received and considered the report of the Chief Finance Officer which summarised the activity undertaken by Internal Audit since the last meeting of the Committee.

In response to a question from Councillor McBride, Lucy Cater, Assistant Director at SWAP Internal Audit Services, advised that the audit of cash handling procedures referred to at page 3 of the progress report was a joint piece of work relating to West Oxfordshire, Forest of Dean and Cotswold District Councils.

In response to a question from Councillor St John, she explained that the audit of civil contingencies related to business continuity planning which would be tested against the provisions of the Civil Contingencies Act.

Councillor Poskitt enquired whether the updated safeguarding policy and training strategy referred to at page 23 of the report had been finalised and Ms Cater undertook to follow this up. With regard to payment of disabled facilities grants, Councillor Poskitt questioned whether a qualified surveyor was an appropriate alternative to an occupational therapist. It was explained that it could be appropriate to employ a surveyor depending upon the nature of the works.

**RESOLVED:** That the information provided in the report be noted.

## 22. EXTERNAL AUDITOR'S REPORT

The Committee received and considered the report of the Chief Finance Officer, together with the progress report and sector update provided by Grant Thornton, the Council's External Auditor.

Julie Masci, Engagement Lead with Grant Thornton, advised that there had been some delay in completing the variation to the Publica pension agreement and, in consequence, in signing off the Council's accounts. She explained that any new information or guidance received prior to the accounts being signed off had to be taken into account and advised that, in the intervening period, the Financial Reporting Council had issued guidance regarding the treatment of prior period adjustments. Such adjustments could be required either as a result of changes in accounting standards or to correct an error. It was necessary to clarify why a prior period restatement had been made.

The Council had made such an adjustment in relation to leasehold values and the auditors had to look at this in greater detail and understand and document clearly the reasons why. Further information required from the Council had been provided and was now being analysed to establish whether or not any changes to the accounts were required.

Any changes would be agreed with Officers and the Chief Finance Officer and the Chair of the Committee would need to be authorised to write a letter of representation on behalf of the Committee and Council to Grant Thornton as necessary to enable the audit opinion to be issued.

Councillor St John indicated that the revision was not to do with the valuation but how these were treated on the balance sheet and the extent of risk.

Councillor Langridge expressed some concern over the delay. It was confirmed that this was national guidance which impacted upon the balance sheet adjustment reported at the last meeting and that there were no practical implications arising from the delay in finalising the Council's accounts.

Councillor McBride sought reassurance that a similar delay in finalising the accounts would not occur the following year and asked whether it was anticipated that there were any other areas that would give rise to difficulties.

Ms Masci advised that, had there not been a delay in receiving the variation to the pension agreement, the accounts would have been closed before the FRC issued its revised guidance. Councillor Doughty advised that she had already made her concerns known and had asked the Chief Finance Officer to discuss the delay with the County Council.

Councillor Graham acknowledged that there would be no material impact in the delay but questioned whether the additional work required would give rise to increased audit costs. Ms Masci advised that, whilst there may be cost implications, every effort was being made to minimise additional costs.

Ms Masci advised that Grant Thornton were now starting to plan next year's audit programme and de-brief the current year's programme with the Council's Officers to assess the current arrangements and identify potential improvements.

Councillor Postan indicated that it was worth meeting any additional costs to ensure that the audit was absolutely correct.

Councillor Poskitt questioned whether the external audit function was meeting the Council's requirements. Ms Masci acknowledged that an expectation gap regarding the scope of external audit may have arisen and advised Members that an independent review led by Sir Tony Redmond seeking views on the quality of local authority financial reporting and external audit was currently underway.

The objective of the Review was to examine the existing purpose, scope and quality of statutory audits of local authorities in England and the supporting regulatory framework in order to determine:

- Whether the audit and related regulatory framework for local authorities in England is operating in line with the policy intent set out in the Act and the related impact assessment;
- Whether the reforms have improved the effectiveness of the control and governance framework along with the transparency of financial information presented by councils;
- Whether the current statutory framework for local authority financial reporting supports the transparent disclosure of financial performance and enables users of the accounts to hold local authorities to account; and
- To make recommendations on how far the process, products and framework may need to improve and evolve to meet the needs of local residents and local taxpayers, and the wider public interest.

The Chief Finance Officer advised that she would be responding on the Council's behalf but undertook to provide a link to the consultation for any Members wishing to respond to the review independently.

**RESOLVED:**

- (a) That the information provided in the report be noted.
- (b) That the Chief Finance Officer and the Chair of the Committee be authorised to write a letter of representation on behalf of the Committee and Council to Grant Thornton as necessary to enable the audit opinion to be issued.

**23. COUNTER FRAUD UPDATE**

The Committee received and considered the report of the Counter Fraud Manager which detailed progress and results against the Counter Fraud Unit's Work Programme. The report also invited the Committee to make comment in relation to the Regulation of Investigatory Powers Act 2000, the Investigatory Powers Act 2016 and the Council's existing Policies and arrangements.

Emma Cathcart, the Counter Fraud Manager, introduced the report and outlined progress against the Counter Fraud Unit's Work Programme.

Councillor Postan questioned whether the proposed review of the Gifts and Hospitality Policy and Procedure was relevant and the Counter Fraud Manager advised that this area was a real fraud risk. It was proposed to develop a Policy covering both Members and Officers based not upon value but on intent. Councillor Langridge indicated that Members could declare any gifts or hospitality received on a voluntary basis and the Counter Fraud Manager stressed that transparency was key.

Councillor Postan asked whether staff received training to help them identify dishonesty. The Counter Fraud Manager advised that the Authority had a Whistleblowing Policy in place and part of the work on bribery and corruption involved alerting staff.

Councillor Poskitt questioned whether those removed or re-banded following the full review of the Council's Housing List were acting with fraudulent intent or simply failing to provide updated information. The Counter Fraud Manager advised that there were varying degrees of culpability but stressed that the Unit's role was to carry out the review of eligibility so as to ensure that properties were allocated to those in greatest need.

Councillor McBride asked if any applicants had been deleted from the Housing List in error following the review. The Counter Fraud Manager advised that the purpose of the review was to identify any apparent anomalies which were then checked by the Housing Officers. The review was simply a piece of due diligence work.

Councillor St John made reference to an apparent discrepancy between the Housing List figures set out in the report and those used in a recent press release. The Chief Finance Officer undertook to investigate further.

Councillor Beaney asked how many reactive fraud / enforcement referrals were made by other partner Councils and the Counter Fraud Manager undertook to provide that information.

Councillor Ashbourne questioned whether the removal of 28 applicants from a total of 373 within the 'Silver Band' could be considered normal. The Counter Fraud Manager advised that this percentage was not unusual and was reflected across all other authorities. There were a wide variety of reasons leading to removal of applications.

Councillor Ashbourne asked whether any applicants had seen their priority increased as a result of the review. The Counter Fraud Manager advised that, whilst the Team did not review applications in the 'Bronze Band', any issues would be flagged with the Housing Team.

The Counter Fraud Manager then went on to summarise the Regulation of Investigatory Powers Act 2000 and Investigatory Powers Act 2016 Policies appended to the report.

Councillor McBride considered these to be well constructed and a question of common sense. Councillor Graham felt the extensive use of acronyms in these documents were unhelpful to the general public and suggested that a glossary be included.

Councillor Beaney questioned the circumstances in which powers of surveillance would be employed and the Counter Fraud Manager advised that they could be required for a variety of enforcement purposes including fly tipping and investigating staff with second jobs.

**RESOLVED:**

- (a) That the Committee notes the report and the work plan; and

- (b) That the Regulation of Investigatory Powers Act 2000 Surveillance and Covert Human Intelligence Source Policy and Investigatory Powers Act 2016 Acquisition of Communications Data Policy be endorsed.

24. CORPORATE RISK REGISTER UPDATES

The Committee received and considered the report of the Chief Executive which provided an update on the changes to the Council's Corporate Risk Register as at the end of 2019/2020 Quarter 2.

The Chief Finance Officer introduced the report. She noted that, whilst the deadline for leaving the European Union of 31 October had now passed, the potential level of risk for the Authority remained. Whilst the work of the Resilience Forum was largely in abeyance, it would carry on following the impending General Election on 12 December.

Councillor Langridge expressed concern over the financial implications of Publica being unable to deliver the planned level of savings and felt that this should be examined as a matter of urgency. Councillor Doughty advised that Officers were well aware of this issue and were acting accordingly.

Councillor St John suggested that the document could be phrased with greater clarity.

The Chief Finance Officer advised that, whilst Publica had done well in delivering its five year savings target and had over-delivered in the past, it was becoming more difficult for it to do so. There was further work to be done on the transformation programme and it was more a question of when savings would be achieved rather than their deliverability. Further savings would come from the digital transformation programme and the Medium Term financial Strategy and budget could be re-profiled if necessary.

Councillor Poskitt drew attention to the level of risk associated with the management of trees and vegetation and the Chief Finance Officer advised that increasing number of claims could impact upon the Council's insurance costs. Councillor Poskitt was pleased to see that mitigation measures were in place.

Councillor Doughty noted that a number of problems had arisen from tree planting in the more recently constructed estates and indicated that the Council must learn from this experience.

In response to a question from Councillor Graham, the Chief Finance Officer reiterated that, whilst the Resilience Forum was not meeting at present, it would continue to do so following the Election.

Councillor Ashbourne made reference to the Brexit Risk Register and expressed her concern that the Council's approach of signposting European Union nationals to other organisations was an abrogation of its responsibility. She believed that the Council should deal with related issues directly and suggested that the impact of a 'no-deal Brexit' would be such that signposting would not be sufficient.

The chief finance Officer undertook to raise these concerns with the Christine Gore, the Executive Director, Commissioning, who was the lead officer for Brexit.

**RESOLVED:** That the updates to the Council's Corporate Risk Register be noted.

The meeting closed at 7:15pm

CHAIRMAN