

WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the **Audit and Governance Committee**

Held in Committee Room 1, Woodgreen, Witney OX28 1NB, at 6.00 pm on **Thursday, 30 March 2023.**

PRESENT

Councillors: Alaric Smith (Chair), Ruth Smith (Vice-Chair), Andrew Beaney, Jill Bull, Julian Cooper, Colin Dingwall, Gill Hill, Richard Langridge, Norman MacRae MBE, Michele Mead, Elizabeth Poskitt, Andrew Prosser and Harry Eaglestone.

Officers: Elizabeth Griffiths (Chief Finance Officer, Deputy Chief Executive and Section 151 Officer) and Emma Cathcart (Counter Fraud Unit Manager), Cheryl Sloane (Business Manager, Business Continuity, Governance and Risk), Andrew Brown (Business Manager - Democratic Services), Max Thompson (Senior Democratic Services Officer), and Michelle Ouzman (Democratic Services Officer).

Other Councillors in attendance: Dan Levy and Mathew Parkinson.

29 Minutes of Previous Meeting

The minutes of the previous meeting, held on 23 November 2022, were approved and signed by the Chair as a true and correct record.

30 Apologies for Absence

Apologies for absence were received from Councillors Jane Doughty, David Jackson and Luci Ashbourne.

Councillor Harry Eaglestone substituted for Councillor Doughty.

31 Declarations of Interest

There were no declarations of interest received by Members of the Committee.

32 Participation of the Public

There was no Public Participation at the meeting.

33 Provisional Member Induction and Training Programme

Andrew Brown, Business Manager for Democratic Services, introduced the Provisional Member Induction and Training Programme.

The report presented two main topics:

1. An outline of the Member Induction and Training plan for May and beyond. The plan was still in production stage, so this was a good opportunity for input from Members to see if there was anything missing from the programme, feedback from the Committee would be useful, dates still needed to be put against training sessions;
2. The report presented recommendations from a recent Standards Sub-Committee meeting – a Sub-Committee of the Audit and Governance Committee. The Sub-Committee had recommended that training is mandatory for Members on the use of social media and on equality and diversity awareness. These were recommended as being undertaken regularly, which had been interpreted in the report as meaning at least once in a Member's term of office, within 6 months of their election.

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Linked to this was Code of Conduct training, which the report recommended should also be mandatory. Therefore Members were asked to consider if they wanted these training sessions to be mandatory and what timeline they think it should be conducted in. It was suggested that regular reports be submitted to this Committee, which would name any Members who had not attended training that was classed as mandatory.

The report recommended an amendment to the Constitution to reflect any requirements around mandatory training that the Committee agreed to.

Councillor Richard Langridge opened the debate, stating that he agreed with the vast majority of the report, describing it as 'very sensible and reasonable', although one aspect he could not agree with was the idea of "mandatory training", with sanctions and reports. Councillor Langridge had no problem with being strongly encouraged to attend training, and if there were no reporting or sanctions, he would support the report.

Councillor Norman MacRae MBE agreed training was vital, but thought 6 months was too long as he had sat on the Standards Sub-Committee, and social media was something new Members needed to be aware of as soon as possible.

Councillor Michele Mead did not agree that a list should come to this Committee which would then be available to the public, but suggested a list could go to group leaders. Page 11 point 2.4 of the report stated that the Council was going to spend £2,000 on external training for the equality and diversity training. Councillor Mead understood that this training already occurred for Publica staff and queried if this same module could be used for the Members training. Once in a four year term should be enough unless the world radically changed.

Councillor Ruth Smith agreed with the once in a 4 year term, and disagreed with a list coming to the Committee if training had not been completed, but suggested that Members' training records could be made available online. The public would know who had taken the training too, which she thought was very important. Councillor Smith also stated that she had sat on the Standards Sub-Committee too and perhaps the use of mandatory training was a bit strong, and on reflection she agreed that "strongly encourage" may be a better fit. Although the training may be available to watch, Councillor Smith suggested that the facilitator of the training would be a big part of it, and interactive training was important. Equally online training could support the overall training plan.

Councillor Andrew Prosser stated that flexibility in dates to attend training is important. If Members were posting on social media it could have legal implications for the Council, just as planning decisions may have legal implications.

The Chief Finance Officer suggested that Members were reacting largely to the word "mandatory", it was important to have training and as part of the role of being a Councillor.

Councillor Owen Collins agreed that groups should provide buddying arrangements for new members which would be very useful and a list of contact email addresses.

Councillor Elizabeth Poskitt agreed on reflection that perhaps the recommendation of mandatory was harsh, adding there could be many circumstances why a Member may not have completed a training element. Perhaps if a Member persistently did not attend training it could be reported to their group leader. Councillor Poskitt also sat on the same Sub-Committee and agreed the social media training was vitally important. It was noted as a concern that perhaps Councillors who did not attend the training, were the ones most likely to need the training.

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Councillor Langridge clearly agreed that Councillor training was very important, and if it were strongly encouraged that would be enough. Councillors were not comfortable with the word mandatory.

Councillor Colin Dingwall stated that a contact list of Officers' names, telephone numbers and the job titles would be of help to new Members, and that is was also it was important for Members to know what statutory obligations the Council has.

The Democratic Services Business Manager noted that the Committee had been clear that the word mandatory was an issue. The recommendations were designed to be helpful, and to reduce the number of Code of Conduct complaints. He suggested that based on the discussion the committee may wish to:

1. Change mandatory to strongly encourage in recommendation 2;
2. Eliminate recommendations 3 and 4.

The Democratic Services Business Manager also responded to a number of points that had been raised in debate, stating that:

- In practice the training would normally be delivered within 3 months of local elections;
- Lists could be sent to group leaders of those Members not attending training;
- Officers would look at the cost of training and see if there was anything internally that could be used;
- Officers would aim to offer a choice of dates and start times for training sessions that were strongly encouraged;
- A list of officer contacts would be included in the welcome packs issued to all new and returning Councillors.

Councillor Mead disagreed with the suggestion in the report that a Democratic Services Officer be allocated as a 'Buddy' to each political group.

Councillor Poskitt proposed to note the draft training and induction programme and approve that training on equality and diversity awareness, the use of social media, and the Members' Code of Conduct are strongly encouraged for all Councillors, and should be undertaken at least once in a Members term of office, within six months of their election. Councillor Poskitt also proposed to approve the Member Induction and Training Programme, subject to replacing the word mandatory with strongly encourage, and remove points 3 & 4. This was seconded by Councillor MacRae MBE and was put to a vote. The vote carried.

Committee **Resolved** to:

1. Note the draft training and induction programme;
2. Agree that training on equality and diversity awareness, the use of social media, and the Members' Code of Conduct are strongly encouraged for all councillors and should be undertaken at least once in a councillor's term of office, within six months of their election;
3. To remove recommendations 3 &4.

Counter Fraud and Enforcement Unit Update Report (RIPA and IPA Annual Update)

The Head of Service – Counter Fraud and Enforcement Unit, introduced the Counter Fraud and Enforcement Unit Report, which recorded the activities worked on by her team.

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The Work Plan for the next Council year would include additional works the team, and would proactively look at Council Tax Benefit Fraud. The Team would look at working relationships with small businesses rates relief, and this would be partner wide across Publica, to ascertain if a small business rate relief payments are being claimed in more than one Council. A Service Area Risk Fraud register was to be created, which would make it more relatable for the staff completing the work for Revenue Benefits and Housing.

The Head of Service provided the following clarification points:

- 2.2 – Details of the working part of the core Multi-Agency Approach to Fraud (MAAF) with Gloucester. The Council would benefit from the outcomes. MAAF are committed to publishing communications to help stop those falling fowl of fraud. Council Staff would also benefit from communications, giving them awareness and issues to look out for;
- 2.6 – Business grants. Work is nearing completion and the focus had moved to debt; recovery and reconciliation and transfer to Department for Business, Energy & Industrial Strategy (BEIS);
- 2.8 – Work had commenced for alternative funding for new Energy Bills Support Scheme Alternative Funding and the Alternative Fuel Payment Alternative Funding Scheme 2.10 – Details of the housing waiting list review completed;
- 2.15 – General information regarding reactive enforcement cases, how many referrals received, and outcomes of cases;
- 2.16 – Disciplinary action undertaken on behalf of Publica;
- 2.17 – Regulation of Investigatory Powers Act 2000 (RIPA) / Investigatory Powers Act 2016.

Councillor Norman MacRae MBE commented on 2.2, stating it was vital that the Council join the Thames Valley Group. The Head of Service agreed and confirmed plans were in place for this to happen.

Councillor Richard Langridge thanked the team for all their hard work, and said that it was an extremely effective report and very detailed.

Councillor Andrew Beaney enquired about 2.10 Housing waiting lists, highlighting that some are deliberate some are mistakes and queried if those were accounted for. The Head of Service explained to the Committee that these cases are in error. Reactive cases are part of enforcement and therefore become fraud.

Councillor Richard Langridge proposed that the report be noted by the Committee. This was seconded by Councillor Dingwall, and was voted on. The vote carried.

Committee **Resolved** to:

- I. Note the report.

35 Internal Audit Progress Report

The SWAP Internal Audit Manager, introduced the report, updating the Committee on progress made since the last meeting.

The agenda pack consisted of 5 reports which detailed updates on previously agreed actions and how they were progressing.

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Councillor Elizabeth Poskitt enquired about the total value payments to be recovered on page 37 of the report. The Internal Audit Manager confirmed that payments are accumulative, potentially identified in the first quarter then recovered in the second quarter, thus making a rolling total.

Councillor Colin Dingwall noted a target of seven days regarding validations, although some had been completed within 5 days. Councillor Dingwall was aware that a planning application recently was asked to be withdrawn until bat surveys could be conducted and that work was underway to take into account the anomalies. It was confirmed that a follow up audit was to be conducted next year.

The Committee discussed Section 106 funding and were keen to know where Section 106 monies had been spent, or if there were funds awaiting allocation. The Committee was pleased with all the hard work achieved so far on Section 106 and requested to be kept informed of further progress.

The Chief Finance Officer commended the report, and reported that the Section 106 team had been asked what was needed to reach out to town and parish councils to further the work. It was highlighted that a dedicated email address for Parishes and Councillors to use to send in any queries on Section 106 funding was in place (section106@westoxon.gov.uk) and that the email Inbox was routinely monitored.

Members are able to check with the team regarding S106 monies within their wards, thus being advised what is available. It was noted that it is possible for legal clauses to be included in the agreements, these need to be checked, as it is not always clear, so needs careful investigating.

The Chief Finance Officer stated that it was disappointing that Councillors were still having difficulties in Section 106 knowledge. The resource that had been put in place should be working proactively on looking at S106 funding that is nearing the time limit for expenditure so that funding does not lapse and wards miss out. Councillors requested regular communication from officers on progress of section 106, which would help to understand the process, and the statutory requirements.

The Chief Finance Officer suggested to the Committee that the Assistant Director – Communities, prepares a report for consideration at the next meeting, informing members of the measures being taken to progress Section 106 information.

Committee **Resolved** to:

1. Invite the Assistant Director - Communities to the next Committee meeting;
2. Note the report.

36 Internal Audit Plan and Internal Audit Charter

The SWAP Internal Audit Manager introduced the report, relating to the Internal Audit Plan 2023/4, and Internal Charter. Reflecting on the debate regarding Internal Audit Progress Report, comments that Councillors made regarding Section 106 and planning had been noted and would be included in the planned audit follow up work.

The Chief Finance Officer commented that within the report, there was a suggestion that Council moves to electronic copies of agenda papers and not printing bundles of Committee papers, thus being more environmentally friendly.

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It was highlighted that a review was underway in relation to issuing all Councillors with ICT equipment for a transition to paper-light meetings. Issues were also noted including that batch printing was completed off site. Members had previously raised concerns regarding text on agenda report packs being too small and hard to read. These were amongst ideas being discussed.

The Committee broadly supported minimising the amount of printing, but highlighted that some Members still liked the idea of having paper copies and did not like working on screens.

Councillor Richard Langridge Proposed to approve the Audit Charter. This was seconded by Councillor Julian Cooper, and was put to ae vote. The vote carried.

Committee **Resolved** to:

1. Approve Internal Audit Plan 2023/24;
2. Approve the Audit Charter.

37 Corporate Risk Register Update

The Business Manager – Business Continuity, Governance and Risk presented an update to the Committee regarding the Strategic Risk Register. The Business Manager also introduced herself to the Committee, explaining she was new in post and that the Strategic Risk Register was to be overhauled in the coming weeks. The report would closely look at how the Council reports risk, and how risks were measured and mitigated.

Four risks had been changed in the report from report that was previously before the Committee:

1. Government funding;
2. Cyber Security;
3. Pay award 23/24;
4. Inflation.

Councillor Norman MacRae MBE queried that if a personal computer (PC) was used via the Council network, would it potentially be in jeopardy of a cyber-attack. The Business Manager confirmed this was a documented risk, especially if the PC did not have a cyber-security software installed. Councillor MacRae supported any move to fund Members' computer equipment moving forward to limit the risk of cyber-attack to devices.

Councillor Andrew Prosser highlighted changes to the climate within the district, including heatwaves and floods. It was confirmed that following a recent meeting, climate was a strategic risk. Emergency planning, business continuity, and reactive management of civil emergencies were also being looked at under the climate change risk.

Councillor Smith stated that the requirement for Voter ID in future elections could be deemed as a social risk.

The Committee discussed the risks associated with the report.

The Chief Finance Officer assured the Committee that the next time the report was brought to the Committee, it would have had management oversight.

Committee **Resolved** to:

1. Note the Risk Register.

38 Audit Findings Report

The Committee were joined by Peter Barber from Grant Thornton LLP, who presented the Audit Report from 2021/22.

Auditors noted that WODC had faced resourcing issues, particularly within the Finance Team, which the Committee noted. Auditors have worked with the Team, highlighted by the agreed break in the Audit process between December and February, allowing for the Finance Team to concentrate on the Council's work in the run up to the Budget.

Peter Barber further explained that the work requirement of audit from government had increased, although staffing resource had not. This was shown to have brought great challenges to the Audit Team and the finance staff.

Auditors had not identified any material errors within the accounts.

Since the report was written in March 2023, the points made within the report were close to completion.

Grant Thornton LLP were awaiting a letter to arrive from Earnest and Young regarding the assurance on Pension funds. This needed to be validated before sign off.

The Chief Finance Officer gave thanks to Grant Thornton LLP and to the Chief Accountant, and concurred that the Finance Team was under resourced.

The Council had signed up to the Public Sector Audit Appointments (PSAA) Framework and therefore would not be working with Grant Thornton after next year.

Councillor Norman MacRae MBE commended the work of Finance Officers, but had concerns about the Team being under resourced, and the consequences that could occur if this continued.

The Chair echoed the concerns about the under resourcing and pressure on the Finance Team, especially at the start of the new financial year, and noted that the audited accounts for 21/22 were nearing completion.

Councillor Julian Cooper enquired whether the property portfolio was the correct direction for the Council, as further investment had recently been made. Peter Barber confirmed that the purpose of Audit was not to advise on investments, but to provide assurance that the processes followed and numbers were accurate.

The Chair and the Committee thanked the Finance Team and Grant Thornton LLP, for the work that had been put into the audit report.

Committee **Resolved** to:

- I. Note the report.

39 Audit and Governance Committee Work Programme 2022/23

The Committee requested the following items be added to the Committee work programme:

- a) Section 106 update report to be brought before the Committee every six months for the next four years;
- b) A report to be brought to the September 2023 meeting on elections data, how the communications relating to Voter ID were publicised and the breakdown of the demographic by age group and social economics, including postal voting take up.

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Committee **Resolved** to:

- I. Note the report and agree to the addition of biannual Section 106 update reports and a report on the impacts of Voter ID.

The Chair thanked the Committee for the work that had been completed during the past year, and wished those not standing in this year's election the best for the future.

The Meeting closed at 7.43 pm.

CHAIR