

WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the

Audit and Governance Committee

Held in Committee Room 1 at 6.00pm on **Thursday 28 September 2023.**

PRESENT

Councillors: Ruth Smith (Vice-Chair), Jane Doughty, Andrew Beaney, Elizabeth Poskitt, Andrew Prosser, Edward James, Harry St. John, Joy Aitman, David Melvin, Sandra Simpson, Dan Levy and Julian Cooper.

Officers: James Howse (Interim Director of Finance), Lucy Cater (Assistant Director SWAP), Andrea McCaskie (Director of Governance), Max Thompson (Senior Democratic Services Officer), Georgina Dyer (Chief Accountant), Emma Cathcart (Head of Service, Counter Fraud and Enforcement Unit) and Anne Learmonth (Strategic Support Officer).

Other Councillors in attendance: Nil.

15 Apologies for Absence

Ahead of the meeting, the Council's Senior Democratic Services Officer, Max Thompson, was invited by the Vice-Chair to advise the Committee that the meeting would not be live streamed to the Council's website, as a result of technical issues suffered ahead of the meeting. A note was placed on the Council's website to advise the public that the meeting would not be available to view.

Apologies for Absence were received from the following Members:

David Jackson, Alaric Smith, Mathew Parkinson, Alex Wilson, Michele Mead, Colin Dingwall and Rachel Crouch.

- Councillor Julian Cooper was appointed as a Substitute Member for the meeting by Councillor Dave Jackson;
- Councillor Dan Levy was appointed as a Substitute Member for the meeting by Councillor Alaric Smith;
- Councillor Sandra Simpson was appointed as a Substitute Member for the meeting by Councillor Rachel Crouch.

16 Declarations of Interest

Councillor Andrew Prosser stated that an item contained within the Internal Audit Progress Report, fell under his stewardship as the Executive Member for Climate Change.

Councillor Julian Cooper stated that he would leave the room for the agenda item "Annual Local Government Ombudsman Letter" as it pertained to a distant relative.

17 Minutes of Previous Meeting

The minutes of the previous meeting, held on Thursday 10 August 2023, were approved unanimously by the Committee, and were signed by the Chair as a true & accurate record.

18 Participation of the Public

There was no public participation at the meeting.

19 Strategic Risk Register Update

Cheryl Sloan, Business Manager for Governance, Risk and Business Continuity, introduced and gave an overview of the report, which updated Members on the Strategic Risk Register, for information and assurance, that risks to the Council are being managed and appropriate actions are being taken to mitigate risk.

In debate, Members and officers highlighted that significant risks remain regarding potential cyber-attacks and financial stability of the wider local government sector.

Members also were given reassurance around civil emergency contingencies, such as freak nature and weather events linked to climate change. A study by Oxfordshire County Council was underway.

The Committee also made reference to the impacts of Covid-19 on waste services provided by Ubico, whereby newer, emerging variants may have knock on effects with staffing levels.

Members also highlighted financial stabilities with the Council's Leisure Provider GLL, and that should be there be any significant challenges to current positions, work to mitigate and work through challenges would be undertaken by the Executive, and, if appropriate, by Council.

Officers also stated that items contained within the Strategic Risk Register were included simply for planning purposes, and should external events dictate that they then become risks to the Council, they are centrally collated to enable risks to be mitigated through the appropriate channels.

Members thanked the work of Officers in bringing a clearer, more detailed risk register to Committee, stating that it was easier to understand and make sense of, compared to previous risk registers that had been presented.

Councillor Andrew Beaney proposed that the Committee note the update to the Strategic Risk Register, in line with officer recommendations. This was seconded by Councillor Jane Doughty, was put to a vote, and was agreed unanimously by the Committee.

The Committee **Resolved** to:

- I. Note the update to the Strategic Risk Register.

20 Annual Local Government Ombudsman Letter

Councillor Julian Cooper left the room ahead of the agenda item being considered by the Committee.

Cheryl Sloan, Business Manager for Governance, Risk and Business Continuity, introduced and gave an overview of the report, which presented the Annual Complaints statistics as provided by the Local Government and Social Care Ombudsman for the year 1st April 2022 – 31st March 2023.

The Business Manager highlighted changes to working practises by the Ombudsman, owing to resource levels, where not all cases were reviewed. Cases are now 'hand-picked' and reviewed as appropriate. The Business Manager stated that in the previous year, 13 complaints were escalated to the Local Government Ombudsman, with 5 cases being referred back to the original Council.

Andrea McCaskie, Director of Governance stated that the Annual Local Government Ombudsman Letter was presented to Committee given its significant importance as an Annual

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Report. It was suggested that the report may be presented to a meeting of Overview and Scrutiny, although future reports would follow the desired pathway.

Members sought clarity on the term 'premature decision'. Officers confirmed it related to a three-stage complaints process involving the Local Government Ombudsman, and if appropriate, where complaints would be referred back to the Council.

Councillor Harry St. John proposed that the Committee note the content of the report. This was seconded by Councillor Elizabeth Poskitt, was put to a vote, and was unanimously agreed by the Committee.

The Committee **Resolved** to:

- I. Note the content of the report.

Councillor Joy Aitman proposed that the Committee note the Annual Review Letter 2022-2023. This was seconded by Councillor Andrew Beaney, was put to a vote, and was unanimously agreed by the Committee.

The Committee **Resolved** to:

- I. Note the Annual Review Letter 2022-2023.

Councillor Julian Cooper returned to the room after the agenda item being considered by the Committee.

21 Internal Audit Progress Report

Lucy Cater, Assistant Director at SWAP Internal Audit Services, introduced the report, which presented a summary of the Audit work completed since the last meeting of Committee.

The Assistant Director advised the Committee that 4 of the 5 'agreed actions' as listed within the original report had been concluded since publication, and that this would be reflected at the next meeting.

In debate, Members and Officers discussed the findings of the Climate Change (Operational) – Final Position Statement – August 2023 and a perceived lack of responses. It was further highlighted that the new Publica Assistant Director for Planning and Sustainable Development would play a key role in ensuring a more reasonable response level.

Members and Officers also discussed the idea of Member training and how this would be delivered in the future. The Director of Governance had liaised with the Council's Climate Change Manager to formulate a training plan for both Officers and Members, and more details would be disseminated on this as appropriate in due course.

The idea of 'mandatory training' for Members was also raised, with a viewpoint offered whereby it would become difficult to enforce training to Members, notwithstanding the need for Officers to remain current on their workplace training practises, such as Carbon literacy.

Officers stated a balance that needed to be struck between technology investment and the need for services to be delivered, such as updates to payroll systems. Members paid tribute to the work of officers for their continued work. Officers reassured Members that findings regarding Data Breaches are discussed at the Quarterly Officer Governance group, and if appropriate, updates are given to Members.

Charges for Freedom of Information Requests were also highlighted, whereby excessive requests would incur a charge to those who make such a request, however it is under the

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jurisdiction of the Council to respond appropriately to any Freedom of Information request received.

Councillor Andrew Beaney proposed that the Committee note the content of the Internal Audit Progress Report. This was seconded by Councillor Joy Aitman, was put to a vote and was unanimously agreed by the Committee.

The Committee **Resolved** to:

1. Note the content of the Internal Audit Progress Report.

22 Counter Fraud and Enforcement Unit Update Report

Emma Cathcart, Head of Service Counter Fraud and Enforcement Unit, introduced and gave a detailed overview of the report, which provided the Committee with a summary and assurances over the Counter Fraud activities of the Council. This included confirming that business grant debt transfer was well underway and a reminder that much of the increased Council Tax revenue referred to at 2.5 would be transferred to County.

The Head of Service was pleased to announce that Stroud District Council would be joining the Counter Fraud and Enforcement Unit Partnership from 1 April 2023.

In debate, reassurance was given relating to tracing aged debt, and measures the Counter Fraud and Enforcement Unit and the Council would take to recover existing debt.

The Head of Service outlined that information would be communicated to residents at key times of year to combat fraud such as alerts regarding shopping scams at Christmas and alerts relating to romance fraud near St. Valentine's Day. It was also outlined that the team worked to prevent fraud in various service areas such as Planning, where contractors could obtain personal data and use it to scam applicants suggesting the Council had recommended their services.

Councillor Jane Doughty proposed that the Committee note the content of the report. This was seconded by Councillor Julian Cooper, was put to a vote, and was agreed unanimously by the Committee.

The Committee **Resolved** to:

1. Note the content of the report.

Councillor Joy Aitman proposed that the Committee note the Unit Work Plan. This was seconded by Councillor Andrew Beaney, was put to the vote, and was agreed unanimously by the Committee.

The Committee **Resolved** to:

1. Note the Unit Work Plan.

23 Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy Review

Emma Cathcart, Head of Service Counter Fraud and Enforcement Unit, introduced the report, which provided the Committee with an updated Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy for comment.

The Head of Service advised the Committee that a report would be considered by the Executive at their meeting in November 2023.

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In debate, Members sought reassurance over the term 'customers' as opposed to 'residents', and it was confirmed that this term was used as a result of a decision taken by management which related to the enforcement work.

Officers reassured Members that the Council has overall control of recovery methods and enforcement action, whilst the services are undertaken by the Counter Fraud and Enforcement Team, and Legal where appropriate, on behalf of the Council.

Councillor Elizabeth Poskitt proposed that the Committee agree the recommendations as listed on the report. This was seconded by Councillor Jane Doughty, was put to a vote, and was unanimously agreed by the Committee.

The Committee **Resolved** to:

- I. Note the Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy.

24 Statement of Accounts 2021-2022

James Howse, Interim Director of Finance, introduced and gave a detailed overview of the report, which presented the Council's audited Statement of Accounts for the period 1 April 2021 to 31 March 2022, enabling Committee to consider and approve the Council's accounts.

The Interim Director reiterated that, in common with a number of other Councils, the audit process for 2021/22 has been subject to significant delay. The causes of the delay revolved largely around resources (both within the audit sector and the Council's Finance Team) and also delays related to the audit of the Oxfordshire Local Government Pension Scheme, which was outside the control of the Council.

The Interim Director was pleased to announce that the Council had received an Unqualified Audit Opinion, which was deemed to be a good standing point for the Council. The Interim Director also stated that as a result of the 2021/2022 process being completed, this would allow work to get underway with the 2022/2023 process, and that a report would come before Committee when the time came that the report be ready for adoption.

The Interim Director, the Vice-Chair of the Committee, Councillor Ruth Smith, and all other Members of the Committee thanked the work of the Council's financial team for all their continued work, desire and patience to be able to bring the report before the Committee.

In debate, it was highlighted that there would be a reasonable increase in audit fees during the next budget setting process, despite the delays experienced during the process that had recently come to an end. However, delays were also as a result of resource issues.

Equal Pay claims were also discussed, and assurance was given that there are no claims outstanding with the Council or the Publica Partnership, and that there were policies and procedures in place should any claims be made in the future. It was also highlighted that the Council's Whistleblowing policy had also been updated.

Councillor Harry St. John proposed the Committee agree to the recommendations as listed on the report. This was seconded by Councillor Andrew Beaney, was put to a vote, and was unanimously agreed by the Committee.

The Committee **Resolved** to:

- I. Note the Grant Thornton Audit Findings for West Oxfordshire District Council;

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2. Approve the Statement of Accounts 2021/22, including the Annual Governance Statement;
3. Authorise the Interim Director of Finance, in consultation with the Chair of the Committee, to write a letter of representation to Grant Thornton LLP on behalf of the Committee and the Council, enabling the opinion to be issued.

25 Annual Summary of Member Conduct Complaints

Andrea McCaskie, Director of Governance, introduced the report, which advised the Committee of the number and status of Code of Conduct complaints received and considered by the Council's Monitoring Officer in the period from 1 April 2022 to 31 August 2023. A further report would come before Committee in March 2024.

The Director of Governance stated that since taking up post, the idea of strongly encouraged, continuous training would be of real benefit across the Council, and further highlighted the importance of ongoing training to both Members and Officers, where staff and Councillors are kept abreast of safety procedures, staying safe online, and ensuring that sensitive data is not able to leak into the public domain.

In debate, Members welcomed the new direction in continual development and learning, although stated that attendance at recent Members sessions was perceived to be low. The Committee agreed that training should not be mandated but should be encouraged through Group Leaders and amongst peers.

The Committee also advised of technical difficulties associated with online training, and that a potential library of training would be of use, in the case of Member diary clashes or other Council commitments.

The Director of Governance advised that Committee amend recommendation '2' listed on the original report to state "Request an annual report on Code of Conduct complaints and member learning & development".

The Director of Governance further advised that Committee amend recommendation '3' listed on the original report to state "Request that a recording of the social media, and inclusion & diversity training, is made available to all members".

Councillor Sandra Simpson proposed that Committee amend recommendations 2 and 3 as advised. This was seconded by Councillor Joy Aitman, was put to a vote, and was unanimously agreed by the Committee.

Councillor Sandra Simpson proposed that the Committee agree to the recommendations listed on the original report, with recommendations '2' and '3' amended as prior agreed. This was seconded by Councillor Joy Aitman, was put to a vote, and was unanimously agreed by the Committee.

The Committee **Resolved** to:

1. Note the report;
2. Request an annual report on Code of Conduct complaints and member learning & development;
3. Request that a recording of the social media, and inclusion & diversity training, is made available to all members.

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26 Audit and Governance Committee Work Programme 2023-2024

The Audit and Governance Committee Work Programme 2023-2024 was received and noted by the Committee.

Councillor Sandra Simpson proposed that the Committee note the contents of the work programme. This was seconded by Councillor Andrew Beaney, was put to the vote, and was agreed unanimously by the Committee.

The Committee **Resolved** to:

1. Note the contents of the Audit and Governance Work Programme 2023-2024.

The Meeting closed at 7.52pm.

CHAIR