

## WEST OXFORDSHIRE DISTRICT COUNCIL

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

Held in the Council Chamber, Council Offices, Woodgreen, Witney, Oxfordshire OX28  
1NB at 6.00 pm on **Thursday, 26 September 2024**

#### PRESENT

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), Jane Doughty, David Jackson, Edward James, David Melvin, Elizabeth Poskitt and Sarah Veasey

Officers: Madhu Richards, Director of Finance; Georgina Dyer, Chief Accountant; Lucy Cater, Head of Internal Audit; Emma Cathcart, Head of Service, Counter Fraud and Enforcement; Cheryl Sloan, Business Manager Governance Risk and Business Continuity; Stephen Jenner, Administrative Assistant, Freedom of Information; Andrew Brown, Business Manager Democratic Services and Deputy Monitoring Officer; Anne Learmonth, Democratic Services Officer.

Charlie Flemming, External Auditor, Bishop Flemming Auditors.

#### **Apologies for Absence**

Apologies for absence were received from:

Councillors; Joy Aitman and Andrew Beaney. Councillor Sarah Veasey substituted for Councillor Beaney.

Andrea McCaskie, Director of Governance.

Independent Persons; Richard Deuttenburg and Gemma Collins.

#### **Declarations of Interest**

There were no declarations of interest received.

#### **Minutes of Previous Meeting**

The minutes of the meeting held on 25 July 2024 were approved and signed by the Chair as a correct record.

The Committee requested further information regarding supernatural bonds and what the long-term values would be. The Chief Accountant agreed to follow this action up and feedback to the next Committee

The Committee commented on actions from the previous meeting and acknowledged the glossary of terms as being an excellent resource.

#### **Participation of the Public**

There was no participation of the public.

#### **The Final Audit Finding and Statement of Accounts 2022/23**

Madhu Richards, the Director of Finance, introduced the report that presented members with the final audit and statement of accounts 2022/2023.

It was explained that the first draft of the report was presented to the Committee on 19 March 2024, where 90% of the report had been completed. Grant Thornton had attended the meeting on 19 March to go through the findings. Delegated authority was then given to

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Madhu Richards in consultation with the Chair of the Committee and the Executive Member for Finance, Councillor Alaric Smith, to sign off the final report. The report had been signed off on 20 August. The final version was for the Committee to view in its totality.

It was noted that on page 30 a bullet point stated work was still in progress. The Director of Finance confirmed that the report was complete, and the comment was a typo.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

1. Note the report.

### **Treasury Management QI Report**

Georgina Dyer, Chief Accountant. introduced the report that presented members with the Treasury Management QI Report.

It was explained that there was an over budget revenue return from investments in the first quarter of the year.

It was to be noted on P172, 7.2, table 8; Debt and the Authorised Limit and Operational Boundary, that there was a difference between the figures in operational boundary and authorised limit columns. The Chief Accountant confirmed that the figures were linked to the investment recovery strategy.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

1. Note the report.

### **External Audit Plan - Year Ended 31 March 2024**

Madhu Richards, the Director of Finance introduced the report that presented members with the External Audit Plan, Year Ended 31 March 2024. Madhu Richards introduced Charlie Flemming from Bishop Flemming, external auditors.

Charlie Flemming explained that Bishop Flemming had taken over the role of the Council's external auditor and would be working with West Oxfordshire District Council closely. There would be an audit plan strategy created to enable work to be done with the deadline of October 2024. There had been a delay with Pensions funds auditor however Charlie Fleming expressed that Bishop Flemming would be working closely with them to prevent any further delays. As part of the plan strategy there would be checks on material balances and there would be heightened procedures when looking at risks. Bishop Flemming was looking forward to working with West Oxfordshire District Council going forwards.

It was to be noted that the report was well presented and easy to read. Concerning the move from Publica and pensions for staff, there were no complications expected when working with the Pensions Team to complete the move. On page 209 there was a query on the PSAA scale fee 2023/24 as the figure was TBC. It was explained that PSAA would be confirming the figure as there was an additional element to account for due to changes to the auditor standards and the fee.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

1. Note the report.

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### **Internal Audit Progress Report**

Lucy Cater, Head of Internal Audit, introduced the report that presented members with the Internal Audit Progress Report.

It was explained that this agenda item was the usual update from the internal audit team and gave the progress on the current work being done. It also gave an update on the progress of actions. There were 2 completed reports within the agenda pack.

It was to be noted that the reports clearly showed the broad range of work covered across the Council. When looking at the criteria for levelling up it was explained that the criteria was set by the Government and a report would be presented at the next Audit and Governance Committee. It was noted that emergency planning training was in place along with workshops for parish councils. There was also a request that responsible officers provide updates, and it was confirmed that there would be a Property Services update at the next meeting.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

- I. Note the report.

### **CFEU Update Report**

Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit, introduced the report that presented members with the CFEU Update Report.

It was explained that work covered in the report included the signposting of staff regarding fraud scams. The team had developed policies and carried out verification work when looking at the Shared Prosperity Fund. Also covered was The National Fraud initiative, council tax for single persons and the housing waiting lists with a review of banding. This was to make sure the right people were being supported and helped. Other teams the report covered were Environmental residential services, ERS, the Council Tax Team and HR.

It was to be noted that work done on the debt recovery from Business Grant Scheme had been ongoing. Not all funds had gone back to central government.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

- I. Note the report.

### **Annual Local Government Ombudsman Letter**

Cheryl Sloan, Business Manager for Governance Risk and Business Continuity, introduced the report that presented members with the Annual Local Government Ombudsman Letter.

The Business Manager introduced Stephen Jenner, Administrative Officer in the Freedom of Information team. It was explained that of the 4 Ombudsman complaints from the financial year 2023/2024, 3 had been investigated and none upheld. One complaint was referred back to the Council to ensure it went through the three stage process. In total 78 complaints had been made but only 4 were referred to the Local Government and Social Care Ombudsman. A new code was being introduced to deal with complaints and a report would be brought to the next Audit and Governance Committee to explain the changes and new policy.

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It was noted that the work on the report and the results were an excellent outcome. Of those complaints that did not meet the criteria they were still followed up under the complaints process.

**Action Point:** Comms Team to consider communicating the positive results of the report.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

1. To note the report.

### Annual Summary of Member Conduct Complaints

Andrew Brown, Deputy Monitoring Officer, introduced the report that presented members with the Annual Summary of Member Conduct Complaints.

It was explained that the report covered the last 12 months up until 31 August 2024 and included complaints made against district, town and parish councillors within the district. Most complaints were based on issues around disrespect. As a general rule, complaints were resolved at the lowest appropriate level.

Learnings and conclusions had been taken from the complaints that progressed to the local hearing stage and these had informed the review of the complaint handling arrangements and Standards Sub-Committee procedure rules. The initial assessment criteria had been created which included tests regarding disrespect and bullying. Also, gender-neutral language would be used throughout the documents. It was considered that these and other changes would strengthen the current processes in place.

It was noted that the criteria including tests were a positive addition. The use of character witnesses was agreed to be important at hearings however it was noted that evidence presented in reports would cover witnesses' statements and hearsay evidence would need to be considered carefully by the Sub-Committee.

The Chair proposed to:

1. Note the report;
2. Recommend to Council the adoption of the revised Complaint Handling Arrangement (Annex A); and
3. Recommend to Council the adoption of the revised Standards Sub-Committee Procedure Rules (Annex B) following a review undertaken by officers and the three Independent Persons.

This was seconded by Councillor Ruth Smith, was put to the vote and unanimously agreed by the Audit and Governance Committee.

The Audit and Governance Committee **AGREED** to:

1. Note the report;
2. Recommend to Council the adoption of the revised Complaint Handling Arrangement (Annex A); and
3. Recommend to Council the adoption of the revised Standards Sub-Committee Procedure Rules (Annex B) following a review undertaken by officers and the three Independent Persons.

### Audit and Governance Committee Work Programme 2024/25

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The Committee was asked to note the Work Programme 2024/25.

Clarification was requested on whether the Provisional Member Induction and Training Programme 27 March 2025 was to be approved by the Audit and Governance Committee. An annual report covering Member Training would be brought to the Committee and not include induction of Members. This was due to no elections in the district being held in 2025.

**RESOLVED** that the Audit and Governance Committee **AGREED** to:

- I. Note and update where necessary the Work Programme 2024/25.

The Meeting closed at 6.51 pm

CHAIR