

## WEST OXFORDSHIRE DISTRICT COUNCIL

### Minutes of the meeting of the **Audit and General Purposes Committee**

Held in the Committee Room 1, Council Offices, Woodgreen, Witney at 6.00 pm on  
**Wednesday, 24 November 2021**

#### PRESENT

Councillors: Councillor Alex Postan (Chairman), Councillor Dan Levy (Vice-Chair), Councillor Joy Aitman, Councillor Luci Ashbourne, Councillor Andrew Beaney, Councillor Julian Cooper, Councillor Rupert Dent, Councillor Colin Dingwall, Councillor Harry Eaglestone, Councillor Duncan Enright, Councillor Gill Hill, Councillor Martin McBride, Councillor Elizabeth Poskitt, Councillor Harry St John and Councillor Alex Wilson.

Officers: Elizabeth Griffiths (Chief Finance Officer, Deputy Chief Executive and Section 151 Officer), Georgina Dyer (Chief Accountant) and Michelle Ouzman (Strategic Support Officer).

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

The minutes of the meeting held on 23 September 2021 were approved and signed by the Chairman as a correct record.

#### **23 Apologies for Absence**

Apologies for absence were received from Councillors Jake Acock and Richard Langridge.

#### **24 Declarations of Interest**

There were no declarations of interest received.

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

There was none.

Prior to the considering the next agenda item, the Chairman asked that an Action Log be added to the Committee Work Programme in future.

Councillor Cooper addressed the meeting and stated that he had requested the Publica Annual Report be considered by the Committee. However, he had been advised that this report was going to be scrutinised by the Finance and Management Overview and Scrutiny, following an all member briefing. Councillor Cooper was disappointed as he felt this could be considered under the General Purposes section of this Committee and historically Councillors had been able to discuss almost anything. He felt that it was important to open up a dialogue with external partners such as Publica and Ubico.

#### **26 Statement of Accounts 2020/2021**

The Committee received a report which presented the Council's audited Statement of Accounts for the period 1 April 2020 to 31 March 2021.

The report advised that the Chief Finance Officer was responsible for ensuring that the statement of accounts was prepared and published by 31 May following the end of a year. In a more typical year, the draft Statement of Accounts would have been presented to the July meeting of this Committee for review. The Government extended the deadline for the production of the draft accounts to 31 July and the audit of the accounts from 31 July to 30 September.

It was noted that the draft statement of accounts was submitted to the external auditors on 1 July 2021 and there were no objections received during the required inspection period. At

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the Audit & General Purposes Committee in September, Members were advised that due to resourcing difficulties, Grant Thornton had been unable to meet the 30 September publication date. Therefore a revised target date of 24 November 2021 was agreed.

Representatives from Grant Thornton, Pete Barber and Helen Lillington, were present at the meeting and responded to queries from Members.

Mr Barber addressed the meeting and provided an update since the meeting held in September 2021. He explained the challenges that Grant Thornton had faced, resulting in the audit taking longer to complete than planned. Mr Barber went on to advise that the member of staff charged with printing and collating the accounts for signing off, was off sick, therefore, it had been agreed with officers that this would wait until she returned in the next few weeks. He assured Members that whilst very frustrating, officers were very close to finalising the work.

With regards to the Audit Findings Report, Mr Barber advised that Grant Thornton were anticipating issuing an unqualified audit opinion in due course. In addition, the timescales for issuing a Value for Money conclusion had been revised in line with the National Audit Office and the work was expected to be complete by the end of February.

Following a question from Councillor McBride, Mr Barber advised that the staff member was due back on 1<sup>st</sup> December however, if this was not the case, other staff would be brought in to assist. Mr Barber also advised that there would not be any penalties applied and the resilience at Grant Thornton was being addressed. The Deputy Chief Executive and Section 151 Officer, Elizabeth Griffiths, concurred with the comments from Mr Barber. She assured the meeting that she had been in regular discussions with Grant Thornton and it had been felt that due to the involved nature of the work, it was prudent to wait until the member of staff returned.

Ms Lillington then outlined the Audit findings report, clarified a few presentational issues and advised that the overriding positive message was that the findings were substantially complete. She highlighted certain areas of focus including the risks around pensions, the in progress Value for Money work and one recommendation relating to estimates and the need to look more critically at investments.

Mr Barber answered a number of queries from Councillor Dingwall relating to the savings required for the following year and the changes that had been made. This was supported by the Chief Finance Officer who explained that this was not a funding gap the authority were in control of. She assured the meeting that officers were continuously reassessing ways to save money and look at efficiencies, with every area of business being challenged.

In response to a query from Councillor Dent, Mr Barber explained the management of the Local Government Pension Scheme, of which Oxfordshire County Council were the administrator for this authority; WODC were a long standing member and it was the Pension Fund Board that took the decisions relating to investments. Members noted that the County Council were held to account by the scrutiny committee, who in turn were scrutinised by the Board.

Further discussions were had relating to the Value for Money aspect of the report, how that related to the Council Tax bandings agreed by Council and the financial support provided to GLL in previous years. Mrs Dyer, Chief Accountant, provided clarity on a number of figures

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within the report, which had previously been included in the outturn report, considered in July.

Councillor Cooper received clarification on paragraph 2.17 of the report which related to the Additional Restrictions Grant and the Contained Outbreak Management Fund which had provided support for businesses and the local economy along with helping vulnerable groups of residents in the District.

Councillor St John asked if it was possible to receive a figure which would show how much the Council were required to pay Publica for their services, with a view to comparing this over the years.

Having considered the report, and having heard from the external representatives and officers at the meeting, the Committee

### **Resolved that**

- a) the Grant Thornton Audit Findings for West Oxfordshire District Council report be noted;
- b) the Statement of Accounts 2020/21, including the Annual Governance Statement be approved; and
- c) 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 to enable the opinion to be issued.

Prior to closing the meeting, the Chairman advised that a work programme for the Committee would be considered at the next meeting.

Councillor Cooper queried the arrangement between Publica, GLL and Ubico as he did not feel there were clear lines of communication, particularly in relation to the re-opening of Woodstock pool over the summer.

The Chief Finance Officer took the opportunity to thank Grant Thornton for their hard work and determination in delivering this report and the Finance Team for their continued support and dedication.

CHAIRMAN