

WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the
Audit and Governance Committee

Held in the Council Chamber at 6.00 pm on **Wednesday, 23 November 2022**

PRESENT

Councillors: Alaric Smith (Chair), Ruth Smith (Vice-Chair), Andrew Beaney, Owen Collins, Julian Cooper, Colin Dingwall, Jane Doughty, David Jackson, Norman MacRae MBE, Michele Mead, Elizabeth Poskitt, Andrew Prosser and Alex Wilson

Officers: Lucy Cater (Assistant Director SWAP), Emma Cathcart (Counter Fraud Unit Manager) and Frank Wilson (Group Finance Director - Publica), Georgina Dyer (Chief Accountant), Michelle Ouzman (Democratic Support Officer) and Anne Learmonth (Democratic Support Officer).

17 Minutes of Previous Meeting

The minutes of the meeting held on 26 October 2022 were approved and signed by the Chairman as a correct record.

18 Apologies for Absence

Apologies for absence were received from Councillors Bull and Hill.

Councillor Eaglestone substituted for Councillor Bull and Councillor Wilson substituted for Councillor Hill.

Councillor Wilson and Councillor Ruth Smith had informed the Chair that they would both be late.

Councillor Beaney and Councillor Collins both arrived a few minutes late.

19 Declarations of Interest

Declarations of Interest were received as follows:

Councillor Dingwall declared that he was in receipt of Council Tax reduction.

20 Participation of the Public

There was no participation of the public.

21 Counter Fraud and Anti-Corruption Policy

The Head of Service, Counter Fraud and Enforcement Unit introduced the updated Counter Fraud and Anti-Corruption Policy. The policy had been reviewed to ensure the content reflects current legislation and the Council's Policies and Procedures. The policy replaces the existing Counter Fraud and Anti-Corruption Policy.

Councillors were pleased to see the updates on the policy were marked in red, clarity was sought on service charging and linked policies.

After consideration the Committee **resolved** to

Endorse the Counter Fraud and Anti-Corruption Policy to Cabinet

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22 Counter Fraud and Enforcement Unit Fraud Risk Strategy

The Head of Service, Counter Fraud and Enforcement Unit (CFEU) introduced the Counter Fraud and Enforcement Unit Fraud Risk Strategy which outlined more specific detail relating to fraud risk across the Council. The work stream now included the completion of the appended checklists, which would inform any areas of weakness, and the drafting of service specific fraud risk registers to make risk more relatable for staff. The CFEU would work with the higher risk service areas first such as Revenues, Benefits, Housing and Procurement.

Councillors commented that the report was well written, clear and understandable. Clarity was asked for in relation to the number of offices that the CFEU had. It was confirmed that there was now an office located at the Council.

Councillors **resolved** that the strategy and accompanying report be noted.

23 Counter Fraud and Enforcement Unit Update Report

The Head of Service, Counter Fraud and Enforcement Unit introduced the Counter Fraud and Enforcement Unit update report which detailed the work of the team across the Council. This included the post payment activities relating to the Business Grant schemes and the Test and Trace payments. The report also outlined the enforcement outcomes resulting from the support provided to the regulatory enforcement teams.

The Committee were surprised that only one fixed penalty had been issued for fly tipping offences and urged more prosecutions in this area.

When asked to clarify what the work involved relating to the review of the housing waiting list, the Head of Service confirmed that officers were proactively verifying the details supplied by applicants on the housing allocation list. This could include removal of those that had secured alternative rental accommodation or those that had not declared their correct circumstances.

Councillors **resolved** to note the report.

24 Internal Audit Progress Update

The Assistant Director for SWAP (Internal Audit Services), introduced the internal audit progress report.

Councillors sought clarity on various limits mentioned in the procurement card audit report, the lower limit was £500 and the maximum was £2000, however there were discretionary temporary increases to the limit, on occasion.

A Low limited assurance had been offered based on the controls in place. The Assistant Director confirmed that the Business Manager for Finance was already in discussions with the bank. The new system which is being introduced, and processes will improve the controls. Agreed actions will be followed up in due course.

Councillors were interested to know detail of the ICT high reasonable assurance, and asked whether the Council should be concerned. Officers were able to confirm that recommendations were already applied and in place.

The Committee **resolved** to note the Internal Audit Progress Report.

25 S106 delivery timelines

The Assistant Director for SWAP (Internal Audit Services), informed the committee of the progress on the internal S106 audit. The Committee thought that residents' perception was that S106 projects took a long time and asked if auditors could explain how these projects were managed.

Officers confirmed that the auditor's report was in draft stage and should be completed by the next committee meeting.

The Committee was interested to know what funds were available in specific areas or wards, how long projects were taking, and the start and completion timescales.

Officers confirmed that the S106 Team were now able to report on this information, Councillors could ask the team specific requirements and they would be able to confirm when the reports could be written.

The Committee **resolved** to note the update on the S106 report.

26 Corporate Risk Register Update

The Group Finance Director introduced the Councils Corporate Risk Register giving a summary of the main changes, concluding that West Oxfordshire District Council (WODC) was not alone in facing these risks, all Councils across the country were facing the same issues. Councillors discussed the high risk items that had been captured, and the huge challenges facing the Council to mitigate these issues.

The Committee **resolved** to note the Strategic Risk Register update.

27 Grant Thornton Update

The Chief Accountant informed the Committee that Grant Thornton were still working with officers. Progress had not been as swift as the team had wished, due to officers working on the budget for the new financial year and as a result of the extra sampling and testing. The staff availability will be reduced as it gets closer to the end of the year. This will put a further pressure on timelines as officers will be finalising the budget and preparing for financial year end.

The Committee thanked the staff all their efforts and hard work that had been put into working with the external auditors.

The Committee **resolved** to note the report from Grant Thornton.

28 Audit and Governance Committee Work Programme 2022/23

The Council's Internal Auditors were working with Democratic Services to update the Committee's Work Programme for the rest of the current and for the next financial year.

Resolved the Committee noted the update.

The Chair announced that there may be an additional Committee meeting in January if the Audit Report from Grant Thornton was completed.

The Meeting closed at 7.29 pm

CHAIR