

Minutes



Listening Learning Leading



OF A MEETING OF THE

Joint Audit and Governance Committee

HELD ON TUESDAY 9 JULY 2024 AT 6.30 PM
MEETING ROOM 1, ABBEY HOUSE, ABBEY CLOSE, ABINGDON,
OX14 3JE

Present in the meeting room

Members:

South Oxfordshire District Councillors: Mocky Khan (Co-Chair in the Chair) and Leigh Rawlins

Vale of White Horse District Councillors: Emily Smith (Co-Chair), Oliver Forder, Judy Roberts, and Andrew Skinner

Independent member: Mike Boon

Officers: Victoria Dorman-Smith (Internal Audit and Risk Manager), Simon Hewings (Head of Finance), and Darius Zarazel (Democratic Services Officer)

Guests: Councillor Andrew Crawford (Vale of White Horse District Council Cabinet Member for Finance and Property) and Councillor Keira Bentley (Vale of White Horse District Council)

Remote attendance:

Councillors: Ken Arlett (South Oxfordshire District Council), David Rouane (Leader of South Oxfordshire District Council), and Anne-Marie Simpson (South Oxfordshire District Council Cabinet Member for Planning)

Officers: Bertie Smith (Broadcasting Officer), Andrew Busby (Head of Development and Corporate Landlord), and Yvonne Cutler Greaves (Risk and Insurance Team Leader)

58 Chair's announcements

The chair welcomed everyone to the meeting, outlined the procedure to be followed and advised on emergency evacuation arrangements.

59 Apologies for absence

Apologies for absence were received from Councillor Tony Worgan.

60 Minutes

RESOLVED: to approve the minutes of the meeting held on 15 April 2024 as a correct record and agree that the Chair sign these as such.

61 Declarations of interest

There were no declarations of interest.

62 Urgent business

There was no urgent business.

63 Public participation

There was no public participation.

64 Code of Conduct annual report - 2023/24

The committee received the annual report on the Councillors' Code of Conduct Complaints for 2023-24 from the head of legal and democratic (interim). This report was brought to the committee in order to update the members on ethical standards across the authorities and provided anonymised highlights of the type of complaints the authorities received from across the period.

The democratic services officer highlighted that the revised arrangements for investigating complaints agreed at the meeting on 30 November 2021, had been effective as a number of complaints were being addressed at an early stage. It was also noted that the appendix had been updated to include the name of the applicable parish council, something that was recommended by the committee.

Members asked about the progress of case V2023/06 as the latest update was that it was referred for investigation. In addition, members enquired into case V2024.01 as the comments did not refer to the outcome of the allegation of a failure to declare an interest. In response to these questions, the democratic services officer indicated that they could be investigated, and a written response provided to members.

The committee, satisfied with the report, agreed to note the document.

RESOLVED: To note the annual report on the councillors' Code of Conduct for the 2023-24 municipal year.

65 Internal audit annual report 2023/24

The committee received the internal audit annual report 2023/24, presented by the internal audit and risk manager. The report was brought to the committee as it was a requirement, set out in the public sector internal audit standards (PSIAS), for an annual opinion and report to be made which could be used to inform the councils' annual governance statements. The report concluded that there was a satisfactory system of governance, risk management, and internal control, based on the work performed by the internal audit team.

Members asked about the internal audit teams' capacity and if it was sufficient to cover the work that was needed. In response, the internal audit and risk manager indicated that this was something being continuously examined but assured

members that the team did have sufficient capacity for the time being. She also indicated that certain audits could be prioritised should there be the need.

On a question about the priority 1 actions on the report lifecycle process audit, the internal audit and risk manager responded that these were mainly around consultee signoff for reports and that all priority 1 actions had been closed off.

Members discussed the approach taken to audits across the councils and if they focused on auditing specific teams or broad functions which could cross multiple teams. In response the internal audit and risk manager highlighted that they focused on audit topics first, and then pulled in the relevant council service areas.

Overall, the committee considered the annual report and as they were satisfied with the audit work carried out, they agreed to note the document.

RESOLVED: to note the internal audit annual report 2023/24.

66 Internal audit update report - Q1 2024/25

The committee received the internal audit update report for quarter one 2024/25, presented by the internal audit and risk manager. The report summarised the outcome of the work done in quarter one and the progress made against the 2023/24 and current year internal audit plans.

The internal audit and risk manager noted that four operational and seven financial audits had been completed in quarter one. At the request of the committee, the report included the split of open management actions by service area, with the highest number in Development and Corporate Landlord (Health and Safety and Grounds and Parks Maintenance audits) and Finance (key financial audits). Since the agenda had been published, the committee noted that a number of actions on the grounds and parks maintenance audit had been completed and were in the process of being validated.

In response to a question about if there were any areas of concern, the internal audit and risk manager assured the committee that she had no concerns about either the operational or financial audits completed in the quarter. However, she did indicate that her team would be following up on some longstanding actions from the general ledger audit.

On the presentation of the report, members mentioned that internal audit report templates could do more to emphasise that the 'key risks reviewed' text boxes were not something that had actually occurred, but that they could occur.

Members discussed the number of outstanding actions, including high priority and priority 1 actions, and why this was the case. In response, the internal audit and risk manager noted that these outstanding actions primarily came from health and safety and grounds and parks maintenance audits, and that sufficient progress was being made in those areas. The committee agreed that there should be a clearer way to see what high priority actions were being progressed and which ones were not, so that attention could be more easily drawn to areas not under control. A point was also made that heads of service should be measured against the outstanding actions in their service area. The internal audit and risk manager welcomed the

point about tracking the high priority items and agreed to discuss how this could be best presented moving forward with the co-chairs.

A question was raised about the number of complaints being up on the previous year, but the co-chair indicated that the Complaints Review item would be coming to the committee in October where detailed questions about that could be asked.

On the Joint Accounts Receivable 2023/24 internal audit report, members asked about the recovery process. Specifically, it was noted that there was no detail about what amount of debt existed over a certain age and if this had changed and also that the report mentioned there had been no aged debtor report for over two years. In response, the internal audit and risk manager said that the relevant data was collected but was not in the report and that this could be circulated to committee members. The committee agreed that the following up on debts should be looked at more closely as it was not clear about what team was responsible for that. The head of finance indicated that he would examine this and inform the committee.

Overall, as members were satisfied with the report and the actions contained within it, they agreed to note the document.

RESOLVED: to note the internal audit update report quarter one 2024/25.

67 Update on Statement of Accounts 2023/24

The committee received a verbal update on the Statement of Accounts, presented by the head of finance. The head of finance confirmed to the committee that the council had not heard back on the outcome of the government consultation on local government accounts.

On the Statement of Accounts 2022/23, the head of finance confirmed that the majority of the work EY would likely do on the accounts had been completed and that the draft accounts had been published online. He also indicated that an update would have come to the committee if the outcome of the consultation was known.

On the Statement of Accounts 2023/24, the first audit to be completed by Bishop Fleming, the draft accounts had been published on the internet and the head of finance indicated that the substantive work could not begin until they knew how much of the 2022/23 accounts would be disclaimed by EY. The head of finance indicated that a deadline for these accounts could be in May 2025.

In response to a question about the transition between external auditors, the head of finance confirmed that the handover was going well but would depend on how much EY have to disclaim in the 2022/23 accounts.

Overall, as the committee were satisfied with the verbal update on the statement of accounts, they agreed to note the information.

RESOLVED: to note the verbal update on the statement of accounts 2023/24.

68 Work Programme

The committee noted its work programme and the democratic services officer informed the committee about the items that were scheduled to come to the next committee meeting, on 26 September 2024, and the remaining meetings for the forthcoming municipal year.

The democratic services officer also indicated that a review of the Future Oxfordshire Partnership item would also be coming to committee at a time agreed by the co-chairs.

RESOLVED: to note the work programme.

69 Exclusion of the public

RESOLVED: to exclude members of the press and public from the meeting for the following item of business under Part 1 of Schedule 12A Section 100A(4) of the Local Government Act 1972 and as amended by the Local Government (Access to Information) (Variation) Order 2006 on the grounds that:

- i. it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act, and
- ii. the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

70 Corporate risk review

The committee received the corporate risk review which was a follow-up on the review conducted at the last meeting of the committee, on 15 April 2024.

The committee discussed the report and were assured by the responses to their questions. Overall, members agreed to note the report.

The meeting closed at 7.38 pm

Chair

Date

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