

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

6. Update on Statement of Accounts 21/22 and 22/23

(Report author(s): Andrew Rollins – Head of Finance)

Question(s) from Councillor R Dickson

The agenda for this week's meeting states an Update on Statement of Accounts 21/22 and 22/23 is to follow.

It is disappointing that, less than 72 hours before this week's Committee meeting, this Update report has not been produced. The Minutes of the last A&S meeting in February show, at Minutes 37 and 39, that it was agreed that written reports would be produced in advance of the meeting when the Agenda is published. At the February meeting Councillors made clear their concern about receiving verbal updates.

Assuming that the Update is produced before the meeting, how is it considered both reasonable and consistent with the Council's four values to give Councillors such few hours to review and scrutinise the Update?

Response:

Thanks for your email regarding concerns with the delays to the publication of the update.

The delays have primarily been due to needing to finalise the report based upon the latest meeting outcomes with Grant Thornton, which didn't take place until 5th June due to delays in them responding to our requests for updates. This was to ensure that the report correctly reflected the current position around the expectation that the 21/22 audit could be completed before the backstop date of 30th September, and whether there had been any updates to the understanding of the backstop legislation (which to date is still not confirmed by Central Government).

I appreciate that this causes issue with being able to effectively scrutinise the report ahead of A&S but was deemed necessary in this instance to ensure that a further verbal addendum could be avoided. The report has now been sent to Committee and will be published imminently.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

7. Audit of Accounts 23/24

(Report author(s): Steven Leathley – Strategic Finance Manager)

Question(s) from Councillor R Dickson

Given the continuing delays in completion of the 2021/22 and 2022/23 audits with WDC's previous auditors, it would help Councillors' perspective to know how many other Councils, especially those of a similar size to WDC, have yet to complete their audits for these years? Minute 39 of the February meeting stated 'a written report detailing the finalisation of the audit would then be brought to this Committee for consideration in June 2024. If this completion was not achieved, a qualified or disclaimed opinion would likely be given for 21/22.' Is this likelihood now a certainty?

The Azets report (page 17) is suitably non-committal about the timetable for completion of the 2023/24. This is understandable given the caveats set out by Azets in the final three paragraphs on page 7 of their report regarding the completion of prior-year audits by WDC's predecessor auditors Grant Thornton. It would be helpful to know from Azets what scale of potential likely extra costs they are currently envisaging for every month that the 2023/24 audit is delayed?

Finally, noting the remarks in Section 1.5 in the report, when will the draft Statement of Accounts for 2023/24 be published on WDC's website or is it planned to keep this information indefinitely out of the public domain?

Response:

Please see links to a recent articles from Room 151 on the Audit Backlog, this has some analysis on the backlog within England's authorities.

[Audit backlog hindering publication of 2023/24 accounts - Room 151](#)

[Will the audit backlog be cleared by the backstop date? - Room 151](#)

A report will be coming to A&S on Wednesday regarding the current position and plan for 2021/22 and 2022/23 audits, this has been delayed as we have only recently met with Grant Thornton to discuss it. I believe the paper will be sent out today.

Andy Ried from Azets will be present at the meeting on Wednesday to discuss the report and plan. Currently Azets have not been able to put a figure on any extra work as it is dependent on the outcome of the 2021/22 and 2022/23 audits and the

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

nature of these disclaimers. We have had a discussion on what additional work is required by WDC to help this and plans are underway to provide additional details from previous years.

We have not specified a date on when we will publish the 2023/24 accounts as we have certain technical adjustments to complete on the ledger relating to previous years, once these are completed and assessed by GT we will be in a position to publish. The 2023/24 draft accounts will be published before the Audit commences which is currently planned in September, this will ensure we have the opportunity to complete quality checks and incorporate all findings from previous years accounts and audits.

8. Internal Audit Progress Report: Quarter 4 23/24

(Report author(s): Ian Davy – Audit and Risk Manager)

Question(s) from Councillor R Dickson

It's noted with concern that not all funfair organisers have provided method statements or ride risk assessments in advance of events.

Yet the target date for putting such a system in place is October 2024 (Section 4.3.4). This is six months after the report was written and after the main summer funfair season. Is there a reason for delaying immediate implementation of such a basic requirement which will help ensure funfair ride users enjoy a safe experience?

Response:

The Business Support and Events Manager who provided the original responses to the action plan has advised:

Officers were reminded to set realistic dates for completing recommendations in our Audit, so this was a factor.

Our team work on events very far in advance, when requesting and receiving paperwork. A change like this needed to be brought in gradually, to make it practical for officers and the event organisers we work with.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

Question(s) from Councillor K Dickson

At the last meeting of the A&S committee, there was much discussion about the responses of services to their audits. The minutes record:

Members requested that the Council's Chief Executive provide a written statement to the Committee addressing the audit backlog and the amount of revised target dates. They wished to know what corrective actions were being taken to rectify this matter. The Chair of the Committee would monitor the progress of the audits over the next quarter, and if significant progress had not been made, then he would write to the Chief Executive requesting his presence at the June meeting.

I see from the report in the papers for Wednesday's meeting that there does not appear to have been a significant improvement as there are revised target dates for seventeen recommendations. Will this issue be addressed at the meeting?

Response:

A written update was provided by Chris Elliott and Councillor Hales has stated he will feedback this to the Committee at the meeting.

If you have any concerns regarding the progress, these can be raised at the meeting.

9. Annual Governance Statement 2022/23 Action Plan: Review of Progress

(Report author(s): Ian Davy – Audit and Risk Manager)

Question(s) from Councillor Syson

The first significant item was the "The breadth and volume of the Overview and Scrutiny Committee's workload." and while some comment has been made on a new model and more training it has not really addressed the volume of the committee's work, which affects the proper scrutiny of Cabinet papers.

A recent example was the lack of time to scrutinise the HRA Business Plan at the proper time, though thanks to an excellent report from officers the committee was able to have a discussion on the HRA in general at its most recent meeting.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

Has any thought been given to having more frequent meetings of A&S to help with some of the scrutiny?

The second and third items I think fall under the first.

The next significant issue was "The lack of clarity over the role and operation of Programme Advisory Boards."

As far as I know there are no PABs though there are at least 2 working parties. Minutes are not taken so no-one apart from the members knows what is going on there. This is a lack of transparency and hardly accords with CPFA/SOLACE's framework set out in the introduction to Item 9 including " taking informed and transparent decisions which are subject to effective scrutiny and managing risk "

What is happening in practice does not agree with what is written in the report as being the situation in March 2024
"Programme Boards are established for strategic priorities

1 and 2 (plus part of 3) with support from appropriate officers. The work of the Groups will continue to be monitored as they develop over the coming months, which will continue through discussions by Group Leaders with feedback from Officers."

Response from Head of Governance and Monitoring Officer and Councillor Davison:

Thank you for your question, there is a meeting of Political Group Leaders on 15 July 2024. This was delayed due to the General Election and allowing time for my team to compile some data for Political Group Leaders

I am happy to pass on the points you have raised to this meeting, and I am sure you will also raise your concerns with your Group Leader.

Programme boards and advisory groups have been established for strategic priorities 1 & 2. Work streams are beginning, although the SP1 advisory group's first meeting is likely to be in July.

The arrangement is less developed for Strategic priority 3; however, the chief executive and portfolio holders for Arts& Economy and Safer and Healthier Communities have been meeting informally. Also, the Climate change action plan advisory group meets to consider biodiversity and climate change issues that are not covered by strategic priority 2.

It was not intended that minutes and action points from these programme boards and advisory groups meetings would be made publicly available as they are intended to be 'safe spaces' where councillors and officers can express ideas, concerns

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

etc without being worried how they will be reported. However, I will discuss with group leaders on 15th July whether we should adopt an approach similar to the local plan advisory group where short statements are agreed to be made public.

Of course, the work of these programme boards and advisory groups drives the council's corporate strategy, leading to cabinet reports which are public documents, open to scrutiny.

Question(s) from Councillor R Dickson

In Appendix 1 there is reference under AGS 6.1.4 to Programme Boards and Groups. It would be helpful to know if these are one and the same bodies and to have them listed in this Appendix. Also can you please explain in more detail what is meant by 'continue to be monitored' for example by whom, against what criteria and reporting to which Committee, A&S or O&S or both? Are the 'Group Leaders' the Working Group leaders or the political Group Leaders?

Also, in the interest of transparency, is it envisaged that the Minutes and Action Points from these Working Group meetings be made publicly available?

Response from the Head of Governance and Monitoring Officer:

there is a meeting of Political Group Leaders on 15 July 2024. This was delayed due to the General Election and allowing time for my team to compile some data for Political Group Leaders

I am happy to pass on the points you have raised to this meeting, and I am sure you will also raise your concerns with your Group Leader.

Response from Councillor Davison:

Programme boards and advisory groups have been established for strategic priorities 1 & 2. Work streams are beginning, although the SP1 advisory group's first meeting is likely to be in July.

The arrangement is less developed for Strategic priority 3; however, the chief executive and portfolio holders for Arts& Economy and Safer and Healthier Communities have been meeting informally. Also, the Climate change action plan advisory group meets to consider biodiversity and climate change issues that are not covered by strategic priority 2.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

It was not intended that minutes and action points from these programme board and advisory group meetings would be made publicly available as they are intended to be 'safe spaces' where councillors and officers can express ideas, concerns etc without being worried how they will be reported. However, I will discuss with group leaders on 15th July whether we should adopt an approach similar to the local plan advisory group where short statements are agreed to be made public.

Of course, the work of these programme boards and advisory groups drives the council's corporate strategy, leading to cabinet reports which are public documents, open to scrutiny.

10. Audit & Standards Committee Work Programme

(Report author(s): Mia Matthews –Committee Services Officer)

Question(s) from Councillor R Dickson

Given the continued delays with completion of the 2021/22 and 2022/23 which jeopardise completion of the 2023/24 in accordance with the timetable from Azets, can the Work Programme be amended to ensure that the August 2024 meeting includes an update on these three items together with a review of the SBRR as recently set out in a report from Mr Knight?

Finally, when is A&S going to agree which of its members are going to join the Budget Review Group and when is it planned that this will meet?

Response:

If you would like to make an amendment to the work programme, this can be raised at the meeting, and we will amend accordingly if the Committee agree to the proposed changes.

The budget review group members will be agreed at the A&S meeting 12 June 2024 as an urgent item, as agreed by the Committee via email. The budget review meeting dates are available online, they are set to meet next on 16 October 2024 and 5 February 2024.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

Question(s) from Councillor Syson

Richard Barr has now retired. I am not sure if Ian Davy has been appointed as his successor.

In the Work programme the review of the Significant Business Risk Register should be regularly programmed in. Indeed Risk is an important part of Audit work and the forthcoming new Risk Policy should be in there somewhere - Darren Knight is the lead on that.

There should also be some scheduling of the Budget Review Group meetings.

In my view, and the view of some others, there are far too few meetings of A&S which means if something misses one meeting it isn't reviewed until far too long afterwards. Better to have more meetings but shorter.

Response:

Thank you for your email. Ian Davy has been appointed and this will be rectified on the work programme following the meeting of A&S.

If you would like to make an amendment to the work programme, please could you raise this at the meeting and if the proposal is agreed by the Committee, it would be amended accordingly.

The appointment of the Budget Review working group will be taken at the meeting as an urgent item, as agreed by the Committee via email.

Question(s) from Councillor Falp

This is a general question as it covers a number of areas. Policies are mentioned in a number of the Audits.

Is there a policy on reviewing policies? I know at Town Council level that we review most of our policies each year.

What is the policy of the District Council, is it the same for each department or does each department review differently

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 12 June 2024

Response:

All Policies should contain a review date or time period when they are approved. This review will then be undertaken by Officers and reported to Cabinet (or Council) as required.