

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 21 February 2023

7. Internal Audit Progress Report – Quarter 3 2022/23

(Report author(s): Richard Barr – Audit & Risk Manager)

Question(s) from Councillor R Dickson:

- 1) In Appendix 2 can you please advise in Time Spent what are the principal causes of the negative variances in non-chargeable activities and leave and other absences?
- 2) In Appendix 3 there are several TIDs which have passed. Can I assume in each case implementation has been delivered?

Response:

Taking each one:

- 1) The principal causes of the negative variances in non-chargeable activities and other absences are as follows:

Non-chargeable activities

- A slight under-estimation of time required to read audit literature in preparation for audits and for general development purposes.
- The “front-loading” of training time. In other words, training days (like all activities) are profiled equally over the year but a disproportionate amount of time is spent earlier in the year.
- Having a new member of staff with a need for development that was not fully taken into account in the planned days.
- A slightly under-estimated amount of time required for general administration (e.g. preparing for the move, producing minutes of team meetings, assisting on setting up the new intranet, etc.)

Other absences

- This mainly relates to the “front-loading” of annual leave. In other words, annual leave (like all activities) is profiled equally over the year but a disproportionate amount of time is spent earlier in the year e.g. Summer Holidays! There is also a small amount of additional sick leave in respect of one member of the team.

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- 2) No, that shouldn't be assumed and, furthermore, there is no need to do so. This is because we check on the status of implantation of all recommendations and report back – that's the purpose of Appendix 4. Appendix 4 sets out the STATUS of implementation of recommendations.

So, using one of the recommendations in the Bereavement Services audit as an example...

In Appendix 3 we reported the following in respect of the first recommendation:

Report Reference	Recommendation	Risk Rating ¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Bereavement Services – 10 October 2022				
4.2.1	The crematorium's standard price list should align with the prices quoted on the Council website.	Low	Bereavement Services Development Manager	Agreed. TID: 31 October 2022

As the TID had passed we were obliged to determine the status of the recommendation and this features as part of Appendix 4, below:

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Bereavement Services				
The crematorium's standard price list should align with the prices quoted on the Council website.	Agreed.	31 October 2022	No	The website now shows the same prices as the agreed price list.

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Response:

As you can see, in this example, confirmation has been received that the recommendation has been actioned. (We will confirm this directly for ourselves in due course – immediately in the case of High Risk-rated recommendations and at the next audit in the case of Low and Medium Risk-rated recommendations.)

In fact I believe that most of these recommendations have now been implemented (as confirmed in Appendix 4). Any confirmed as not implemented will be followed up (again) and feature in the next version of Appendix 4.

9. Training Programme for Councillors

(Report author(s): Graham Leach – Democratic Services Manager and Deputy Monitoring Officer)

Question(s) from Councillor R Dickson:

Whilst the commitment in paragraph 1.3 is very welcome, I can't see (perhaps it's the covid) the date set for this in Appendix 2.

Response:

As set on page 12 of the report the date for this TBC but we are discussions on the best date to hold this. Potentially we can change the 13 May Saturday session to be three sessions, but we are assessing the course material for those planned sessions to make sure that is viable.

Question(s) from Councillor Russell:

Will any scrutiny committee training take into consideration that the committee structures may look different post-election (for example, we could revert to previous O&S/F&A?)

What provision will be in place for members who can't make training sessions or training days, particularly around mandatory areas?

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Response:

In respect of the first question this was considered by Overview & Scrutiny Committee in February with a number of alternative options outlined with the report.

Revisions to Scrutiny Arrangements

There are a number of challenges posed by having an additional meeting the week of the Cabinet and there is also guidance from CIPFA around combining the Audit Committee and Scrutiny work. My advice on change would reflect that of CFGS after our last election in taking time to understand what you want to change and why, with a view to making the change the following municipal year. If there was a desire for significant change, we would seek to bring additional resource to support this.

The training for scrutiny the structure should not be as important to the areas being covered as this will be looking at how to undertake and areas for consideration. The areas we are looking for support from are set out at <https://www.cfgs.org.uk/training/>

In respect of the second point for mandatory training officers will review those who did not attend with relevant Group Leaders after. There will be understanding to look for an alternative date for those who can't attend but my understanding is that less consideration will be given to those who do not attend without providing apologies. This said to help reduce this risk all Candidates will be provided with details of the training shortly after nominations close with advice to keep specific dates free in their diary and why.

Question(s) from Councillor Syson:

"1.5 The Strategy PAB recognized that previously, some allowance had been made in respect of mandatory training. However, they are now of the view that these areas are so important, no allowance should be made for any Councillor not to attend. They are also of the opinion that sanctions should be applied if Councillors do not engage with these sessions."

My recollection is that the Strategy PAB agreed that mandatory training was what was required, but I don't think you can actually say "No allowance should be made for any Councillor not to attend". They might be in hospital or in the midst of a family crisis so there must be some provision for a catch up. I am not sure how you word it, but as it stands it sounds unreasonable and I don't think that was actually the PAB's intention.

Sadly, there are no minutes that I can refer back to

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Response:

Referring back to the report this should have been picked up within section 7 and 9.

Officers will review those who did not attend with relevant Group Leaders after. There will be understanding to look for an alternative date for those who can't attend but my understanding is that less consideration will be given to those who do not attend without providing apologies. This said to help reduce this risk all Candidates will be provided with details of the training shortly after nominations close with advice to keep specific dates free in their diary and why.

Urgent Item – Budget Review Group

(Report author(s): Graham Leach – Democratic Services Manager and Deputy Monitoring Officer)

Question(s) from Councillor King:

This sentence appears under the Terms of Reference (Appendix 1).

The group will be responsible for reviewing the following papers on the evening before Cabinet considers them.

Does it have to specify in the terms of reference that the papers will be reviewed on the evening before Cabinet considers them? Can it not just be stated the group will be responsible for reviewing the following papers before Cabinet considers them?

Response:

I can see the point you are making however within the Calendar of meetings the Group will need to meet the evening before Cabinet.

The papers will be published when the Cabinet papers are published, which is normally (in this instance) 9 clear working days of Cabinet rather than 7 clear working days. The agenda for this meeting being published at the same time so 8 clear days before the meeting.

Perhaps for clarity it needs to be

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The Group will meet the evening before Cabinet and will be responsible for reviewing the following papers:

It may be useful to pick up the details of when Cabinet papers will normally be printed. Realistically at this time I note we can't get those papers out any earlier.