

Cherwell District Council

Accounts, Audit and Risk Committee

Minutes of a meeting of the Accounts, Audit and Risk Committee held at Bodicote House, Bodicote, Banbury, Oxon OX15 4AA, on 16 March 2022 at 6.30 pm

Present:

Councillor Mike Kerford-Byrnes (Chairman)
Councillor Hugo Brown (Vice-Chairman)
Councillor Andrew Beere
Councillor Nicholas Mawer
Councillor Adam Nell
Councillor Tom Wallis
Councillor Sean Woodcock

Also Present: (virtually)

Councillor Barry Wood, Leader of the Council
Sue Gill, Ernst & Young (external audit)

Apologies for absence:

Councillor Conrad Copeland

Officers:

Michael Furness, Assistant Director of Finance & S151 Officer
Anita Bradley, Director Law and Governance & Monitoring Officer
Sarah Cox, Chief Internal Auditor
Joanne Kaye, Strategic Business Partner
Kerry MacDermott, Interim Assistant Director for Revenues and Benefits Services
Louise Tustian, Head of Insight and Corporate Programmes
Tessa Clayton, Audit Manager
Celia Prado-Teeling, Assistant Director - Customer Focus (Interim)
Jacey Scott, Interim Revenues and Benefits Manager
Sharon Hickson, Democratic and Elections Officer

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Declarations of Interest

13. Final 2020/21 Audit Results Report.

Councillor Andrew Beere, Non Statutory Interest, as a member of Banbury Town Council.

61 **Petitions and Requests to Address the Meeting**

There were no petitions or requests to address the meeting.

62 **Minutes**

The Minutes of the meeting of the Committee held on 19 January 2022 were agreed as a correct record and signed by the Chairman.

63 **Chairman's Announcements**

There were no chairman's announcements.

64 **Urgent Business**

There were no items of urgent business.

65 **Monthly Performance, Risk and Finance Monitoring Report**

The Director of Finance and Head of Insight and Corporate Programmes submitted a report summarising the Council's Performance, Risk and Finance monitoring positions as at the end of January 2022.

In introducing the report, the Assistant Director of Finance explained that in relation to the Re-profile beyond 2021/22 within Commercial Development, Assets & Investments, the narrative for Bodicote House Fire Compliance is incorrect and should read "The scope is being reviewed to ascertain actual requirements. The delay is also linked to prioritisation of the delivery of the Public Sector Decarbonisation Scheme works". The commentary was correct.

Resolved

- (1) That the monthly Performance, Risk and Finance Monitoring Report be noted.

66 **Housing Benefit and Council Tax Reduction Risk Based Verification**

The Interim Assistant Director-Revenues and Benefits submitted a report that provided members with details of the Risk Based Verification (RBV) policy and sought approval for the RBV Policy for 2022-2023.

Resolved

- (1) That the contents of this report be noted

- (2) That having given due consideration, the Risk Based Verification Policy for the financial year 2022-2023 be approved.

67 **Update on Counter Fraud Annual Plan 2021/22**

The Assistant Director of Finance submitted a report which summarised the activity against the Annual Plan for the Counter-Fraud service at Cherwell District Council for 2021/22.

Resolved

- (1) That the summary of activity against the Annual Counter Fraud Plan for 2021/22 be noted.

68 **General Data Protection Regulation Audit 2021 update**

The Director of Law and Governance submitted a report which set out the current position of the Council with regard to the actions resulting from the General Data Protection Regulation audit in July 2021.

In response to the Committee's question regarding Member's use of personal equipment for Council work, the Director of Law and Governance advised that she would confirm if this was covered in the Information Security Management Policy or included within the ICT policy. The Director of Law and Governance would also advise confirm if Members using personal equipment were exempt from paying an individual Data Protection Controller Fee.

In response to Members' questions regarding data breaches as a result of hacking and if the Council maintained cyber insurance against such risk, the Assistant Director of Finance Director undertook to confirm to the Committee what provision the current policy gives regarding Cyber Insurance.

The Committee requested that a written update of the results of the March Governance Board be forwarded to the Chairman of the Account Audit and Risk Committee to circulate to committee members.

Resolved

- (1) That the General Data Protection Regulation Audit 2021 report be noted.

69 **Draft Annual Report of Accounts, Audit and Risk Committee**

The Assistant Director of Finance submitted a report which presented the draft report of the Annual Accounts, Audit & Risk Committee for 2021/22.

The Assistant Director of Finance advised Members that the current Terms of Reference for the Committee required Members and any substitute attending a meeting to have received training before attending. It was proposed that the

training required be removed for substitutes to facilitate their attendance, particularly if asked to substitute at short notice.

The Committee proposed no further changes or amendments to the report and endorsed it and the amendment to the Terms of Reference for submission to Council.

Resolved

- (1) That, having given due consideration, it be agreed that the Annual Report of Accounts, Audit and Risk Committee report be presented to Council.
- (2) That Full Council be recommended to agree a change of the Accounts, Audit and Risk Committee Terms of Reference to remove the mandatory training requirement for appointed substitutes attending a meeting of the Committee

70 **Treasury Management Report - Q3 2021-22**

The Director of Finance submitted a report which provided information on treasury management performance and compliance with treasury management policy for 2021-22 as required by the Treasury Management Code of Practice.

In introducing the report, the Strategic Finance Business Partner advised the Committee of two amendments to the report. In relation to the borrowing position the interest payable for the full year was forecast to be £203k under budget (positive variance). In relation to investment performance for the 9 months ending 31 December 2021, the interest receivable for the full year was forecast to be £58k below budget (adverse variance).

Resolved

- (1) That the contents of the Quarter 3 2021-22 Treasury Management Report be noted.

71 **Final 2020/21 Audit Results Report**

The Assistant Director of Finance submitted a report which presented the final 2020/21 Audit Results.

In presenting the report, the Strategic Finance Business Partner highlighted that the 2020/21 external audit results report contained an unqualified opinion and the accounts had been signed off on Monday 14 March 2022.

Ernst and Young, the council's external auditor, thanked the Finance team for the hard work provided during this audit

Resolved

- (1) That the final 2020/21 Audit Results Report be noted.

72 **Work Programme**

The Committee considered its work programme and proposed committee training schedule. The Assistant Finance Director highlighted one addition to the May meeting the "Local Code of Corporate Governance".

Resolved

- (1) That, subject to the addition of the Local Code of Corporate Governance to the May meeting, the work programme be noted.

73 **Councillor Kerford-Byrnes, Chairman of Accounts, Audit & Risk Committee**

Councillor Kerford-Byrnes addressed the meeting explaining that this was the last meeting of the Committee he would be attending as he was standing down as a councillor. Councillor Kerford-Byrnes thanked all Committee members past and present for their support over the past eleven years.

Councillor Kerford-Byrnes also thanked all officers and the external auditor that worked with the committee for their continuing support and commitment.

Members responded to Councillor Kerford-Byrnes and thanked him for his time and commitment as Chairman of the committee.

The meeting ended at 7.55 pm

Chairman:

Date: