

# Minutes

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## **Audit and Scrutiny Committee Tuesday, 5th July, 2022**

### **Attendance**

Cllr Tanner (Chair)	Cllr Sankey
Cllr Hirst (Vice-Chair)	Cllr Slade
Cllr Barrett	Cllr Wagland
Cllr Mrs Fulcher	

### **Apologies**

Cllr Haigh	Cllr Mrs Murphy
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### **Substitute Present**

Cllr Cuthbert  
Cllr Reed

### **Also Present**

Cllr Barber  
Cllr White

### **Officers Present**

Ian Winslet	-	Strategic Director
Jacqueline Mellaerts	Van	- Corporate Director (Finance & Resources)
Amanda Julian	-	Corporate Director (Law and Governance) and Monitoring Officer
Janine Combrinck	-	Internal Audit, BDO
Neil Harris	-	External Audit, E&Y
Jonathan Woodhams	-	Corporate Manager, Community Safety
Zoe Borman	-	Governance and Member Support Officer

### **LIVE BROADCAST**

[Live broadcast to start at 7pm and available for repeat viewing.](#)

## **66. Apologies for Absence**

Apologies had been received from Cllrs Haigh and Murphy and Cllrs Cuthbert and Reed substituted respectively.

## **67. Minutes of the previous meeting**

The Minutes of the last Audit & Scrutiny meeting held on 8<sup>th</sup> March 2022 were agreed as a true record.

The Chair took this opportunity to thank all Members of the Committee for agreeing to another meeting later this month on 25<sup>th</sup> July.

Mrs Van Mellaerts gave further clarity for the need of this meeting.

Due to their own resourcing limitations, External Audit have delayed the 2020/21 audit process. This is now an agenda item for tonight's committee, and external audit are in attendance to answer any questions.

Unfortunately, the delay in the 2020/21 audit has had consequences to the preparation of our draft statement of accounts 2021/22, due to the same internal resources that are required to manage both sets of accounts. Although the draft statement of accounts 2021/22 is 95%-97% complete, various cross checking procedures still need to take place in order for the Council to be confident that they are accurately reporting their financial position for accounting period ending March 2022.

Internal Audit, were also not in a position to finalise their Head of Internal Audit annual opinion for the 5<sup>th</sup> July agenda. There are a few outstanding audits on the 2021/22 plan which need agreement with senior officers before they can be signed off and Internal Audit are comfortable with forming their annual opinion. This annual opinion in turn feeds into our Annual Governance Statement (AGS) that is reported alongside the Draft Statement of Accounts 2021/22.

Due to multiple moving parts, and to ensure the Council meets all its statutory obligations by the end of July, an additional date has been proposed to the chair of Audit & Scrutiny, of which he agreed.

## **68. Audit Results Report 2020/21**

The Council's External Auditors, Ernst & Young LLP (EY) have substantially completed their audit of the Council's Statement of Accounts for 2020/21. This report presents their conclusions and draft letter of representation.

External Audit propose to issue an unqualified audit opinion for the Statement of Accounts 2020/21. They are satisfied that they give a true and fair view and are free from misstatement whether due to fraud or error, subject to audit adjustments highlighted in section 4 of their Audit Results Report.

Mr Harris was present at the meeting and summarised the report. Mr Harris verbally updated the committee with an additional material audit adjustment that had arisen since their audit results report had been published of which management have agreed to amend and members noted.

Mr Harris apologised for the late audit but advised he was now in a position to report substantively. Mr Harris thanked Mrs Van Mellaerts and her team for their hard work and patience.

Cllr Tanner **MOVED** and Cllr Hirst **SECONDED** a motion to amend recommendation 3 in the report to read:

**R3. Delegate to the Section 151 Officer in consultation with the Chair of Audit & Scrutiny to approve and sign the Statement of Accounts for 2020/21, on completion of the final elements of the audit, subject to no further material amendments beyond those noted this evening.**

Following a full discussion, Cllr Tanner **MOVED** and Cllr Hirst **SECONDED** the recommendations in the report. A vote was taken by a show of hands and Members **RESOLVED** to:

- 1. Consider the Audit Results Report 2020/21 in Appendix A and note the conclusions contained in it.**
- 2. Consider the Draft Letter of Representation in Appendix A (page 52) and delegate authority to the Section 151 Officer in consultation with the Chair of Audit & Scrutiny to approve and sign the letter upon conclusion of the Audit.**
- 3. Delegate to the Section 151 Officer in consultation with the Chair of Audit & Scrutiny to approve and sign the Statement of Accounts for 2020/21, on completion of the final elements of the audit, subject to no further material amendments beyond those noted this evening.**

#### **Reasons for Recommendation**

To enable the Council to conclude the Statement of Accounts process for 2020/21, which had a statutory deadline of 30<sup>th</sup> September 2021.

#### **69. Internal Audit Progress Report 2021/22**

This report was intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan.

The following reports had been finalised since the last Committee:

- Capital projects (Substantial/Moderate)
- Financial planning and monitoring (Substantial/Substantial)

- Main financial systems (Moderate/ Substantial)
- Risk management (Substantial/Moderate)
- Partnerships (Substantial/Moderate)

Ms Combrinck was present at the meeting and summarised the report.

Members noted the report.

## **70. Risk Management**

The report updated members of the Audit & Scrutiny Committee on the status of the Council's 2022/2023 Strategic Risk Register and high-level operational risks.

As a result of the current risk review three risks have reduced. The other risk scores have remained the same from the recent Committee in March.

Of the high-level operational risks, one risk score has been reduced, and the other risks scores have remained the same.

Following a full discussion, Members noted the report.

## **71. Community Safety Partnership Annual Report 2021/22**

The Community Safety Partnership (CSP) is made up of Responsible Authorities as outlined in the Crime & Disorder Act 1988 which includes the Council as a key partner.

Each year the partnership has a statutory duty to carry out a Strategic intelligence assessment which reviews existing priorities and identifies any new or emerging priorities that the partnership should focus on.

All partners agree the Strategic Priorities and sets out in their Partnership Plan how the partnership will work together over the next twelve months to tackle crime and disorder and achieve its priorities.

The CSPs Strategic Priorities for 2021/22 are:

- Safer Community
- Safer Future

Mr Woodhams, Corporate Manager, Community Safety, introduced the report and highlighted that Brentwood's crime figures showed the lowest increase compared with its neighbours. He also advised Anti-Social Behaviour (ASB) crime figures, although down by 54%, this is a national trend due to covid breaches being reported under ASB, which skewed the figures. However, having viewed the figures prior to Covid, Mr Woodhams reported ASB crime figures were down 11%.

Cllr Barber, Chair of Community Safety Partnership (CSP), was present at the meeting and thanked the whole CSP team at the Council for their dedication and hard work. The opening of the Baker Partnership Hub will seek to improve communication and collaboration for the benefit of Brentwood residents, businesses, and visitors.

Cllr Hirst advised of a national review of CSP taking place this Summer, and urged Brentwood to respond through CSP, highlighting what Brentwood, along with other Essex CSP's, do well.

Mr Woodhams advised that fly-tipping was being addressed within the review of CCTV alongside national enforcement solutions and the Council's enforcement officers.

Following a full discussion, Members noted the report.

## **72. Code of Conduct**

The Council adopted a Member's Code of Conduct in 2012 following changes to the Standards regime. The current Code of Conduct is in Part 5 of the Constitution, the current code was developed in conjunction with other Essex authorities to try and ensure a consistent approach to dealing with Member's conduct matters.

Following discussion Cllr Tanner **MOVED** and Cllr Hirst **SECONDED** a motion to amend the date in Recommendation 1 to read:

**R1.** That the Council adopt the LGA Model Code of Conduct with effect from the **5 July 2022**, as set out in Appendix A.

Cllr Tanner **MOVED** and Cllr Hirst **SECONDED** the recommendations in the report. A vote was taken by a show of hands and Members **RESOLVED UNANIMOUSLY:**

- 1. That the Council adopt the LGA Model Code of Conduct with effect from the 5 July 2022, as set out in Appendix A.**
- 2. Delegated authority be given to the Monitoring Officer to make the changes necessary to Part 5 of the Constitution.**

### **Reasons for Recommendation**

To ensure consistency in application of standards.

## **73. #OneTeam Transformation Programme**

The purpose of this report was to provide an update to the Committee on the progress of the #OneTeam Transformation Programme.

The Committee was invited to pre-scrutinise the s113 Agreement and propose recommendations to Policy, Resources & Economic Development Committee (PRED) before its formal execution. The purpose of pre-scrutiny is to provide robust and constructive challenge and make any comment or suggestion which will improve the quality of the s113 Agreement before it is executed.

Ms Hutchings, Strategic Director, was present at the meeting and introduced the report.

Cllr Fulcher requested clarity be provided and more time be given to Members to consider the decision due to staffing issues not being the responsibility of this Committee.

Officers advised the s113 Agreement allows both authorities to share their staff between them and is a legal construct within the document to allow one authority to act for the other. It is the s113 Agreement which is relevant to this Committee.

The request to defer was denied.

Members raised concerns regarding an accelerated exit strategy should the need arise, for example, a change in administration. Ms Hutchings agreed to draft a recommendation to reflect this.

Following a full discussion a motion was **MOVED** by Cllr Tanner and **SECONDED** by Cllr Hirst to approve the recommendations in the report.

A vote was taken by a show of hands and Members **RESOLVED** to:

1. **Note the progress of the #OneTeam Transformation Programme.**
2. **Consider the draft s113 Agreement and to provide robust and constructive challenge and make recommendations to Policy, Resources & Economic Development Committee as it sees fit.**
3. **The proposed exit strategy should include reference to voluntary termination being quicker than one year if necessary and also reference the impact of local government re-organisation, taking into account any guidance at the time.**
4. **To recommend that Policy, Resources & Economic Development Committee, subject to recommendation 2, approves the draft s113 Agreement.**

### **Reasons for Recommendation**

The s113 Agreement is legally required to give effect to the Strategic Partnership between the Council and RDC and is necessary to underpin the

appointments at Tiers 1, 2 and 3 plus other workforce alignment as progressed pursuant to Business Cases.

#### **74. Work Programme**

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. This report provides an update of the current scrutiny work programme and is set out in Appendix A.

Councillor Cloke, on the 14<sup>th</sup> May 2022, had put forward for consideration for the Committees Scrutiny Programme as follows:

‘Formation, make up and running of working groups. The membership of these groups does not seem to be assigned consistently or according to Widdecombe principles and I wonder if a standard approach should be applied. The work planned and completed by these groups is also opaque at best. My primary concern is the constitution working group but a review of the overall approach and other working groups would be of benefit.’

In addition, the Committee approved on the 5<sup>th</sup> March 2022, Min330 refers, that a Working Group be formed for the purpose of evaluating the Outside Organisations and recommend the removal of any Outside Organisations to Ordinary Council for 2023/24. Members are requested to nominate representatives for this Working Group.

Following discussion, a motion was **MOVED** by Cllr Tanner and **SECONDED** by Cllr Hirst to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

**The Committee considers and agrees the 2022/23 Scrutiny work programme as set out in Appendix A with any additions agreed by the committee at the meeting.**

#### **Reasons for Recommendation**

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

#### **75. Urgent Business**

There were no items of urgent business.

The meeting concluded at 20.30.