

Audit Committee Minutes

Date: 16 November 2017

Time: 7.00 - 7.22 pm

PRESENT: Councillor M C Appleyard (in the Chair)

Councillors G C Hall, A Lee, Ms C J Oliver, R J Scott and N J B Teesdale,

Also present: (External Auditor, Ernst & Young)

26 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Wilson.

27 MINUTES

RESOLVED: That the minutes of meeting held on the 21 September 2017 be confirmed as a correct record and signed by the Chairman.

28 DECLARATIONS OF INTEREST

There were no declarations of interest.

29 2017/18 SERVICE PERFORMANCE: Q2 (JULY – SEPTEMBER)

The Committee were provided with an update on a selection of the corporate performance measures for Q2 (July – September).

It was reported that of the 42 performance measures reported by the Council a majority were within target with three off target. It was noted that these performance measures were not part of the selection reported regularly to the Audit Committee.

The follow issues were highlighted:

- **Average time for processing new HB / CTB claims (days)** – There had been a drop in performance due to a combination of sickness and inability of contractors to provide processing resources on demand.
- **Achieve 100% cost recovery of work that attracts a charge** – There was a slight backlog in invoicing for inspection fees, however year end outturn was within budget.
- **Percentage of fee earning BC work carried out in-house** – There tends to be a market share fluctuation through the year. The team are also working to benchmark with neighbouring authorities to determine whether it is an isolated or more widespread issue and therefore determine what action is

best taken. Currently awaiting benchmark data from neighbouring authorities.

It was noted that recruitment was a council wide issue and the Personnel Committee considered staff salary bands.

RESOLVED: That the 2017/18 Services Performance Q2 (July – September) be noted.

30 BUSINESS ASSURANCE MANAGER'S HALF YEARLY REPORT

The Business Assurance Manager presented his progress update of the Audit, Risk and Fraud Division for the first six months of the 2017/18 financial year.

It was reported that the number of audits that had been undertaken to date was low due to a reduced audit programme and the scheduling of core financial reviews. Two reviews had been completed, Parking Services and Commercial Leases, and it was noted that no issues had been identified. The reports were due to be published in the near future.

It was noted that following the re-refresh of the Corporate Plan the content of the Strategic Risk Register may need to be restructured.

The Committee were informed that the Corporate Investigations Team overall had a decrease in the number of referrals, however the number of investigations had increased due to the better quality of referrals presented. The fewer cases had enabled the Corporate Investigations Team to engage in Member and staff training and awareness of fraud.

The Committee noted that overpayments of £11,270 of Council Tax Reduction and Discretionary Housing Payments had been identified. Also that £5,167 of Council Tax Single Person discounts to which there were no valid eligibility had also been identified. The Committee congratulated the team for this work and suggested that these achievements be publicised. It was noted successful prosecutions were publicised in the Wycombe District Times magazine. The Committee also requested that the amount of investigations involved be indicated in a future reports.

In response to a query it was confirmed that with regards to helping detect and prevent tenancy fraud partnership working had been offered by the Business Assurance Manager to Red Kite Housing, however this offer had not been accepted. The Committee were concerned that Red Kite was not adequately dealing with issues regarding tenancy fraud. The Chairman confirmed that he would write a letter to the Chief Executive of Wycombe District Council regarding the matter and this would be discussed at the next meeting.

RESOLVED: That the Business Assurance Manager's Half-Yearly Report for the period ending 30 September 2017 be noted.

31 TREASURY MANAGEMENT MID-YEAR REPORT 2017/18

The Committee considered the Treasury Management mid-year report, covering the period 1 April to 30 September 2017.

Members noted that the treasury investments were earning an average rate of return at 0.64% which provided a greater return than the current Libor rate.

It was reported that on one occasion the Council exceeded its £4m limit with its banking provider Natwest Plc. This was due to an unexpected payment late in the day and investments were brought within the approved limit with Natwest at the first available opportunity.

It was noted that the Council was considering a £7.500m investment in the CCLA Property Fund, the forecast yield for the fund was estimated to be around 4.0%. The Committee also noted that the Council had complied with the prudential indicators.

RESOLVED: That the Treasury Management mid-year report for the period 1 April to 30 September 2017 be noted.

32 AUDIT COMMITTEE WORK PROGRAMME

The Audit Committee work programme as appended to the agenda was reviewed by the Committee. The Committee noted and agreed the future meeting dates.

RESOLVED: That the forward work programme be noted.

33 INFORMATION SHEETS

RESOLVED: That the following Information Sheets be noted.

- i) 03-2017 Health & Safety 2017-18 – mid-year progress report.
- ii) 04-2017 Update on the Local code of Governance Action Plan.

Chairman

The following officers were in attendance at the meeting:

Jemma Durkan - Senior Democratic Services Officer
Mike Howard - Business Assurance Manager