



## Minutes of a meeting of Audit and Governance Committee held on Thursday, 30 November 2023

### Councillors present:

Nigel Robbins –Chair

Patrick Coleman

Jeremy Theyer

Len Wilkins

Christopher Bass

### Independent Members:

Christopher Bass

### Officers present:

David Stanley, Deputy Chief Executive and  
Chief Finance Officer

Michelle Burge, Chief Accountant

Angela Claridge, Director of Governance and  
Development (Monitoring Officer)

Emma Cathcart, Head of Service, Counter  
Fraud and Enforcement Unit

Cheryl Sloan, Business Manager - Business  
Continuity, Governance and Risk

Ana Prelici, Democratic Services Officer

### Observers:

Councillor Mike Evemy

### **232 Apologies**

Apologies were received from Councillors Helene Mansilla and Chris Twells, and John Chessire, an independent member of the Committee.

### **233 Substitute Members**

There were no substitute members.

### **234 Declarations of Interest**

There were no declarations of interest.

### **235 Election of Vice Chair**

The purpose of the item was to elect a Vice Chair following the resignation of the incumbent.

Due to a high level of apologies received at the meeting, and a vacancy on the Committee, the Chair proposed deferring the item until after the by-election, which was agreed by the Committee.

### **236 Appointment to the Standards Hearings Sub-Committee**

The Chair stated that Clare Muir, who had recently resigned as a Councillor, was one of the members appointed onto the sub-committee. Due to political balance requirements, the former Councillor Muir had been a Liberal Democrat appointee so the Chair sought opinion from the Liberal Democrat group as to their replacement. The Deputy Leader of the Council stated that the Liberal Democrats proposed Councillor Helene Mansilla.

Councillor Coleman proposed the appointment and Councillor Robbins seconded. This was agreed by the Committee by general assent without a vote.

RESOLVED: To appoint Councillor Helene Mansilla to the Standard Hearings Sub-Committee.

### **237 Minutes**

The minutes were discussed, and the following amendments were made:

- Add Christopher Bass, Independent Member
- Pete Barber from Grant Thornton was not a councillor, and Members asked that he be mentioned by name
- Pg.7 syntax was corrected on 'members noted that freedom of information rating', this should be noted not stated
- Pg. 8 , should read 'Freedom of information assurance level'
- Councillor Mike Every to be added as an observer to meeting

The Cabinet member for Climate Change would be invited to the next meeting as per prior discussion at the previous meeting.

RESOLVED: To approve the minutes of the meeting held on 18 October 2023 as an accurate record.

### **238 Public Questions**

There were no public questions.

### **239 Member Questions**

There were no member questions.

### **240 Corporate Risk Register**

The Chair introduced the item, stating that looking at the risk register was a constitutional function of the Committee.

The purpose of the report was to bring to members the current version of the Strategic Risk Register for information and assurance that risks to the Council were being managed and appropriate actions were being taken to mitigate risk.

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Members noted an error in the paper's heading, which referred to Cotswold District Council's corporate governance code. The officer acknowledged this and explained it was a copy-paste of a previous report.

The Chair invited the Business Manager for Business Continuity, Governance and Risk to introduce the report. The Business Manager highlighted the changes since the previous report;

- The Business Manager presented the revised Strategic Risk Register for Cotswold District Council, emphasising its alignment with high-level risks from various registers, including those of Publica.
- Two risks were highlighted as having increased, relating to the shareholder review of Publica and partnership deliverables. These were attributed to recent decisions to transition services back to the Council.
- The Business Manager stated that the risk register had been reformatted for clarity in regard risk definition, mitigation and scoring and invited the Committee to provide feedback.
- The Business Manager also addressed some errors in the report, specifically, Health and Safety, Legal Compliance, and Procurement, which should have been marked as green.

Members discussed the report, raising the following points;

- The transitioning of services from Publica to in-house provision was discussed, and members asked about the risks associated with this, such as potential disagreements with partner councils and impact on staff resources. Officers stated that this would be reported through the work undertaken on the transition project.
- Members welcomed the format of the report.
- The Deputy Leader and Cabinet member for Finance, as an observer, welcomed the risk register as reflecting best practice. The Deputy Leader suggested that this be brought to a future Cabinet meeting.
- Members of the Committee asked if the Council had a way of measuring staff engagement. The Director of Governance mentioned ongoing staff surveys to measure employee engagement.
- Members discussed cybersecurity, due to the risk of incidents, and recent cybersecurity attack on Gloucester City Council, and asked if there was a cybersecurity standard that the Council could pursue. The Deputy Chief Executive stated that there was a Public Services Network standard that was being rolled out, and also stated that Gloucester City Council had shared its findings in an executive report, which members were encouraged to read. The Chair of the Committee stated that there was a role for the Committee in receiving future updates on Cyber Security.

RESOLVED: to NOTE the Strategic Risk Register.

## **241 Treasury Management Mid-Year Report**

The purpose of the item was to receive and discuss details of the Council's Treasury Management performance for the period 01 April to 30 September 2023 and Quarter 2 Treasury Management Prudential Indicators.

The Chair invited the Deputy Chief Executive to provide an overview of the report.

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The Deputy Chief Executive stated that the report highlighted treasury management performance, compliance with prudential indicators, and the impact of interest rate changes, which had been positive due to a low amount of interest rates.

Members discussed the report, and asked questions on the following, which the Deputy Chief Executive provided information on:

- There had been a decrease in the Council's reserves due to the use of capital receipts, but spending of these had now decreased.
- It was noted that there was a typographical error in paragraph 4.8, and that it should be £500,000 not £50,000
- The concept of a liability benchmark was explained, which was a projection of the amount of loan debt outstanding that the authority needs each year into the future to fund its existing debt liabilities, planned prudential borrowing and other cash flows.
- Internal borrowing was explained, which balanced the opportunity cost, against the cost of external borrowing.

**RESOLVED:** To **RECOMMEND** to Council to approve the Council's Treasury Management performance for the period 1 April 2023 to 30 September 2023 and Quarter 2 Prudential Indicators.

Voting record – for 4, against 0, abstention

## **242 Counter Fraud and Enforcement Unit Update Report**

The Head of Service for the Counter Fraud and Enforcement Unit (CFEU) introduced the item highlighting the work of the multi-agency approach to fraud or MAAF Group to combat online scams. They also highlighted ongoing work relating to business grant debt collection and the transfer of debt liability to the Department of Business and Trade where appropriate. They also updated the Committee in relation to work relating to National Fraud Initiative matches. They also touched on regulatory enforcement activities and outcomes.

Members discussed the report, and stated it was a testament to the fact that the Council takes tackling fraud seriously. Members discussed the following points;

- Members sought more details on a confidential piece of work undertaken on instruction by the Monitoring Officer. The Monitoring Officer explained the sensitivity of the matter and suggested going into a private session if a more detailed debate was required.
- Members raised questions about matches related to council tax anomalies, seeking information on the percentage that are deemed fraudulent. The Head of Service for the CFEU stated that in 21/22, out of over 1000 matches, 77 resulted in amended accounts.
- The Deputy Chief Executive acknowledged the unit's recognition on the Public Finance Award shortlist, and highlighted the exemplar work of the team.
- It was stated that the impact of the Publica transition on the unit would be minimal.

**RESOLVED:** To **NOTE** the report and work plan.

**243 Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy (review)**

The Head of Service for the Counter Fraud and Enforcement Unit (CFEU) introduced the item.

The Purpose was to present the Committee with an updated Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy for comment.

The Head of Services for the CFEU stated that it had been updated to ensure uniformity across the CFEU Partner Councils as this area of work is undertaken across all six Councils by the CFEU.

The only significant policy change was that relating to the value of the Housing Benefit required before a Civil Penalty can be applied. It has been increased to £500 from £250.

Members asked questions on the report. The Head of the CFEU mentioned that there if there were attempts to commit fraud, a Caution was not offered, instead a Criminal Penalty could be applied however where it was clearly a deliberate or repeated attempt, the perpetrator could be prosecuted.

Councillor Coleman proposed the recommendation as set out in the report, and Councillor Wilkins seconded.

RESOLVED: To recommend the policy to Cabinet for approval.

Voting record For- 4, Against 0, Abstentions 0

**244 Update on Member Training and Induction**

The Director of Governance and Development introduced the report, which was reported in relation to Committee's role to improve and enforce member standards of conduct.

Following the adoption of the Gloucestershire Code of Conduct, the Committee had requested a report highlighting member training.

Members discussed the report and raised the following points

- Members welcomed Annex A, which highlighted attendance at training.
- Members were pleased to see that the feedback was positive from those who attended the training, but asked if those who did not attend were asked for feedback as to why. The Director of Governance and Development explained that not all training was necessarily relevant to all members, but non-attendance could be picked up by the Member Development Steering Group.
- The Deputy Leader stated that they would work with members in their group as to why they didn't attend, to understand barriers.
- Members suggested that the Political Leaders and Deputies should have a role in encouraging attendance within their groups and understanding why some did not attend, and likewise that the Monitoring Officer should follow up with non-aligned Members.

RESOLVED: To NOTE the report.

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**245** Audit and Governance Committee Work Plan

The Deputy Chief Executive stated that a work plan for the new municipal year after May 2024 would be brought forward sometime in the new year.

It was noted that meeting start times had been moved to 4pm.

The Meeting commenced at 5.05 pm and closed at 6.25 pm

Chair

(END)