

<u>MEETING</u> AUDIT COMMITTEE
<u>DATE AND TIME</u> TUESDAY 17TH JULY, 2018 AT 7.00 PM
<u>VENUE</u> HENDON TOWN HALL, THE BURROUGHS, LONDON NW4 4BG

Dear Councillors,

Please find enclosed additional papers relating to the following items for the above mentioned meeting which were not available at the time of collation of the agenda.

Item No	Title of Report	Pages
5.	PUBLIC QUESTION AND COMMENTS (IF ANY)	3 - 24

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AUDIT COMMITTEE
Tuesday 17 July 2018

ITEM 5 – PUBLIC QUESTIONS AND COMMENTS

Note

At the meeting a total of 30 minutes is available for public questions and comments. The questioner may ask one supplementary question at the meeting which will be answered without discussion. The supplementary question must be relevant to the original question put to the Chairman.

Qn No	Agenda Item No	Raised By	Question Raised	Answer
1.	Item 7 - Report of the Chief Executive	Mr Dix	Who decided that Appendix 1 should be exempt and was it at the request of an officer, a member or Capita?	Council officers/the report author determined that Appendix 1 should be exempt. Capita has made a request for more time to respond on the accuracy of this document and this was considered.
2.	Item 7 - Report of the Chief Executive	Ms Musgrove	The pretext given for not publishing Appendix 1 is that it would not be in the public interest. Please explain why you are using this excuse, rather than the admission that the issues raised by these damning failures pose a risk of commercially sensitive exposure of a private contractor.	The reason for the exemption is set out in paragraph 1.18 of the committee report. The intention is that the finalised review documents will be available in public format for Council committees to consider later this year.

<p>3.</p>	<p>Item 8 – Internal Audit Opinion 2017-18</p>	<p>Mr Tichborne</p>	<p>Commercial Waste - the report states "achieving income target - There was no evidence of a periodic reconciliation of expected balances of commercial waste bags (purchases less deliveries) to actual stock on hand (confirmed by count), a control generally required in stock systems." - Why were there no effective management controls in place? Is this a one off isolated instance of mismanagement of stock , are their other instances, or does the council not actually know as this was a one off sample? What management changes have been enacted to ensure basic, industry standard controls are in place? Were controls previously in place that were ignored or was the operation simply "left to its own devices"?</p>	<p>The report should be viewed in the context that at the time of the audit the commercial waste area was under new management seeking to improve commercial waste arrangement and grow the commercial waste service as an income generator for the Council. It was evident that new management were working towards these objectives. Commercial waste bags were kept in a locked storage location so minimising the risk of theft/loss. Generally, stock management systems in Council's may not be as robust as one would find in the private sector as they do hold the significant levels stock for manufacturing or resale purposes necessary for maximising profit. Such organisations often monitor stock movements/levels on a line by line basis in stock systems and reconcile them to formal structured stock counts regularly. Whether Council's need to do this depends on the risks and the resources available. It is possible that given the level of commercial waste sack stock this may not have been considered necessary. Our view was that as the Council was planning to grow the commercial waste operation as a business that a more rigorous approach to stock management should be implemented. It was not considered high rated finding.</p> <p>Since moving to Oakleigh Depot 12 months ago all commercial waste sacks are stored in a locked unit which can only be accessed by the 5 members of the commercial waste team. Stock is counted in and out of the unit and records are kept of stock in hand at all times. A stock reconciliation is carried out every 3 months.</p>
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4.	Item 7 - Report of the Chief Executive para 1.3-1.4	Ms Jacobson	The Council's approach has been to plan ahead for these challenges ...', 'The approach has been successful over recent years...' How can you justify these statements in view of the fact that the council is currently many millions of pounds in deficit and drawing down money from its finite reserves?	The Council has seen a 50% reduction in the level of grant from central government over the past 10 years and has been successful in managing this challenge, a situation echoed across many Councils in the country. For example, we have seen significant growth in the Council Tax base as a result of development across the borough, and we have seen a growth in income from planning and regulatory services. More and more adults are being supported to live more independently which means satisfaction levels across adults social care services have increased while costs have reduced. Investment in care technology is improving outcomes for our residents while reducing the pressures on hospitals as well as residential care settings. Significant savings have also been made in back office services. All of these things point to a successful approach. However, of course the current financial position in terms of the in year budget and reserves means that the Council needs to take stock and develop a new set of plans for the future beyond 2020.
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5.	Item 7 - Report of the Chief Executive	Mr Dix	You are stating Appendix 1 is exempt under paragraph 3, Part I, Schedule 12A Local Government Act 1972 which relates to financial or business affairs yet this report is about a failure of that financial or business performance. As such publishing the report may inform decisions being taken on the 19 July at the Policy and Resources committee. Please could you provide a copy of the public interest test that was undertaken before deciding that this report should be exempt?	The reason for the exemption is set out in paragraph 1.18 of the committee report. The intention is that the finalised review documents will be available in public format for Council committees to consider later this year
6.	Item 7 - Report of the Chief Executive	Ms Musgrove	One of the serious concerns regarding the Capita contracts that has been continually raised - and ignored - by this committee is the prevalence of conflict of interest, or the perception of conflict of interest, caused by the multiplicity of roles played by the contractor. You have commissioned a report from Grant Thornton which itself might reasonably be perceived as having a conflict, due to its role in the outsourcing process. Was there a risk assessment made before commissioning this report from them, and will the committee be taking action that will better address the risks raised by conflicts of interest by private contractors in the future?	<p>The decision to outsource services to Capita was a policy decision of the Council alone, it did not involve its external auditor. There was, therefore, no conflict of interest or need for a risk assessment before the appointment of Grant Thornton for this financial review work.</p> <p>The Committee is mindful of potential conflicts and takes advice from officers as and when it deems appropriate.</p>

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7.	Item 8 – Internal Audit Opinion 2017-18	Mr Tichborne	Commercial Waste - the report states "achieving income target - The customer access database was not consistently updated with the details of excess waste noted on the crew sheets that were completed by collection crews during their rounds - As a user of the council's commercial waste service who does not over produce waste, does this mean that I've been subsidising other businesses producing excess waste, due to the inability of the council to manage its own systems.	Over the last 12 months the operational procedure has been that we do not collect excess waste unless paid for by the waste producer, our crews and our commercial waste officers work together to identify issues, carry out visits and arrange for the business in question to increase their service provision accordingly.
8.	Item 7 - Report of the Chief Executive para 1.17	Ms Jacobson	What was the cost of the Grant Thornton review? Will that bill be paid by Capita rather than the taxpayers, as it was not only a Capita employee who committed the fraud but also Capita's systems that allowed the fraud to be committed, and if not, why not?	The Grant Thornton Review has cost £225,654.26 excluding VAT to the end of June 2018. The council has agreed with Capita that, subject to verification by Capita of costs incurred, LBB will recover the full costs of the GT work to date from Capita.
9.	Item 7 - Report of the Chief Executive	Mr Dix	Given that all of these events outlined in the report happened on the CEO's watch, that the CEO is a Board Director of Re and that the CEO was the S151 Officer when the Capita and Re contracts were being decided, how can the CEO ensure that he is perceived as the right person to lead the council going forward?	The CEO would expect to be judged on the basis of the effectiveness of the response set out in the report of the Chief Executive on this agenda. The CEO is no longer a Board Director of Re, this has been reported to Constitution and General Purposes Committee.

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10.	Item 8 – Internal Audit Opinion 2017-18	Ms Musgrove	There are many references within this report to failings in the system of financial control but ultimately the system depends on effective scrutiny by the Chair and Members of the Audit Committee. The most serious failure, therefore, rests with those members who refused to listen to warnings from union reports, external auditors, residents, campaigners - and local bloggers, especially John Dix. Will the Chair now apologise on behalf of the Audit Committee to these bodies and individuals, whose strenuous efforts to defend local taxpayers' investment, and our vital public services, have been ignored over a period of several years?	No

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11.	Item 8 – Internal Audit Opinion 2017-18	Mr Tichborne	<p>Commercial Waste - The report states "achieving income target - Formal notices had not been provided to companies requiring them to use commercial waste sacks, meaning that it is difficult to undertake enforcement activity relating to non-compliance. We noted enforcement processes involving the issuing of fixed penalty notices (FPNs) where businesses were unable to provide their commercial trade waste agreement. However, intended enhancements to the enforcement process, involving the review and decision making of customer cases following the FPN enforcement process had not yet been fully introduced. Vehicle tracker monitoring and vehicle inspections were not carried out in accordance with the frequency laid out in procedure documents. Performance monitoring had not identified this issue." - This says that the council has not been running its enforcement operations properly. As commercial waste is a cause of much nuisance for residents, when will residents be reassured that enforcement activities are being managed properly. What measures have been enacted to resolve the "performance monitoring issues"</p>	<p>All commercial waste customers have been issued with new contracts in 2018/19 and are also supplied with waste transfer paperwork which details what is collected from them, how and when. It is the duty of the business to ensure that they complete this paperwork and keep copies of it to show enforcement officers if visited and challenged on their waste disposal practices. The paperwork now applies to all customers whether they have sack or bin collection services. The new contracts and waste transfer paperwork changes have made it easier for Barnet customers who use our sack services to show compliance with the law. The old versions did enable this but the process has now been sped up.</p> <p>The Councils commercial waste service only collects from around 1/3 of business in the Borough, of which at this time a low percentage of the business was sack customers. The enforcement process does not sit with the commercial waste team, and the delay in issuing notice to some sack customers did not mean that the council has not been running its enforcement operations properly.</p>
12.	Item 7 - Report of the Chief Executive para 1.17	Ms Jacobson	What was the date on which the fraud was discovered?	December 2017

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13.	Item 7 - Report of the Chief Executive	Mr Dix	Given that Grant Thornton were the Council's external auditors when the CSG and Re contracts were let and that they may have reviewed the financial controls at that time or during the 2013/14 or 2014/15 audit, to what extent do you think this might be perceived as a conflict of interest and were any other accountancy companies considered to carry out this work?	Grant Thornton were the Council's external auditors for the years 2002-03 to 2014-5 and the alleged fraud took place after this period of audit (the first alleged fraudulent transaction took place in July 2016). The Review considered the controls in place from the time the alleged fraud started and the extent to which controls had been revised since. Other companies were considered and discounted before the appointment of Grant Thornton; BDO for example were considered inappropriate as they are the Council's current auditors and PwC were discounted given they are the Council's current internal auditors. GT have considerable experience and skills in this area. No conflict of interest is believed to exist.

14.	Item 8 – Internal Audit Opinion 2017-18	Mr Tichborne	<p>Water safety -The report states "Performance of water safety testing did not consistently happen in line with required timescales. In one instance annual water sampling testing was over five months overdue at the date of testing. Documentation was not consistently uploaded to Info Exchange to demonstrate that testing or remedial action had taken place." Given the issues Barnet Council has previously seen with Legionella, this is highly disturbing. What measures have been implemented to ensure that safety of residents is maintained and that the previous slipshod approach has been resolved?</p>	<p>The CSG Building Services Team has undergone a Transformation Programme inclusive of a major restructure since the last audit and has embedded a new approach and processes to delivering the service with the new members of the team.</p> <p>This has resulted in a positive improvement to managing data and compliance, ensuring all works are completed safely and on time. The measures that have been implemented are as follows:</p> <ol style="list-style-type: none"> 1. Following the restructure, the Building Services team now has a dedicated Compliance Data Officer who is responsible for ensuring that InfoExchange (the compliance database) is kept up to date with accurate information. 2. A Planned Works Officer has also been employed to manage the newly implemented monthly forward planner, proactively managing the compliance programme; scheduling tests and inspections in good time to ensure that all tests are being carried out within the due dates required 3. The monthly forward planner enables the contractors to plan their work schedules at least month in advance. This enable the BS team to ensure that the users of the building are safe through via monitoring regime. 4. A Compliance and Maintenance Manager has been employed to oversee all compliance activities and manage the delivery service; this includes third party contractors who attend monthly performance management meetings where their performance is assessed against their SLA's and the compliance programme. 5. Remedial works are managed via the InfoExchange system; all remedial works are presented to LBB and a budget is requested in order for the works to be carried out.
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15.	Item 7 - Report of the Chief Executive para 1.17	Ms Jacobson	As financial controls are seen to have been weak – news reports state that the fraud consisted of 62 wrongful transfers of funds – how can you and we be sure that no other frauds or embezzlements by Capita employees have gone undetected?	There has been a meticulous and in-depth investigation into this alleged fraud by CAFT which has led to the identification of the 62 transfers and associated current criminal proceedings of an individual. Additional controls as well as the recommendations from the independent Grant Thornton review are being put into place. This will strengthen the control environment and in turn assist in preventing and detecting any future fraudulent transactions. The recommendations also include communications and additional awareness training on lessons learned which will help the assurance framework to operate as effectively as possible.

Qn No	Agenda Item No	Raised By	Question Raised	Answer
16.	Item 8 – Internal Audit Opinion 2017-18	Mr Dix	The report states “We also noted a decrease in the extent to which staff were willing to engage with audit requests and provide deliverables in a timely manner. This led to prolonged periods of engagement in the case of some audits and an increase in audit delivery costs.” Were there any particular departments or delivery units where this was more prevalent and what would you say was the cause of this unwillingness to engage with Internal Audit?	There were particular issues with completing the Facilities Management, Onboarding, Non-Schools Payroll and Temporary and Interim Workforce audits. Therefore, none of these audits were concluded within 2017/18 as planned and have been reported in the Q1 progress report or are still ongoing. In most cases the lack of engagement was caused by a disconnect between who we had agreed the audit Terms of Reference with and the officers delivering the service on the ground, sometimes at remote sites. Over time, as service budgets have reduced and the workload of individual members of staff has increased, inevitably it is harder for staff to make the time to engage with the audit process alongside delivering their core responsibilities. We are working to ensure that the importance of the audit process is fully understood by staff.
17.	Item 8 – Internal Audit Opinion 2017-18	Mr Tichborne	Water Safety - The report states "A lack of formal training for premises coordinators around legionella testing was noted" - This is highly worrying. It is clear that Barnet Council has not been taking public health seriously. What assurances can the Audit committee give that this appalling situation has been resolved.	The Safety Health and Wellbeing (SHaW) team have provided premises controller training to managers who have responsibilities for premises. This covered the water hygiene / legionella management that the premises managers are responsible for, as stated in the legionella corporate policy and legionella management plan developed by CSG Estates. For complex tasks, the premises managers will refer to contractors or the Legionella responsible person in CSG Estates. The SHaW team will continue to monitor the sites to ensure premises manager have received the premises manager training and understand their responsibilities. If additional training is required (through legislative changes etc.) this will be developed with the Estates team and delivered as necessary.

18.	Item 7 - Report of the Chief Executive para 1.18	Ms Jacobson	On what date was the Grant Thornton report commissioned and on what date was it delivered?	GT were formally commissioned on the 22 nd January, when the contract was signed. The report is still in draft form.
19.	Item 8 – Internal Audit Opinion 2017-18	Mr Dix	It appears that a culture of ignoring the central guidance has developed with individual departments making their own decisions. What has caused this culture to develop and how do you think that culture can be changed?	We recognise changes to policies and procedures and recognition of the importance of adherence to policies and procedures in some areas is required and this is being addressed.
20.	Item 7 - Report of the Chief Executive para 1.18	Ms Jacobson	Not publishing the Grant Thornton report appears to be more in Capita's interest than in the public's. How can the Policy and Resources Committee be seen to make an informed decision about the retention or severance of Capita's contracts without access to this report?	The reason for the exemption is set out in paragraph 1.18 of the committee report. The intention is that the finalised review documents will be available in public format for Council committees to consider later this year.

Qn No	Agenda Item No	Raised By	Question Raised	Answer
21.	Item 8 – Internal Audit Opinion 2017-18	Mr Dix	As all of the items listed in this report have been flagged before in quarterly reports, it cannot come as a great surprise to you that the council has been given a limited assurance rating. What reassurance can you provide to me that this will get better given the senior management team when these events occurred are still in place?	If no changes were proposed to the control environment then clearly this would be a valid concern. However, controls were immediately tightened in terms of CFO oversight and an independent review undertaken. The option of insourcing some services from CSG and RE has the clear intention of addressing current concerns which senior officers are very clear should not persist into the future.
22.	Item 7 - Report of the Chief Executive para 1.21	Ms Jacobson	What is the exact amount of financial savings made by the Capita contracts and what is the exact amount of money paid to Capita in relation to all terms in both contracts, including gainshare?	As identified in the contract review reports, the CSG contract has delivered savings in the annual cost of delivering the core services that are provided under the contract of £6m per annum. Over the 10-year term of the contract, savings on the provision of core services, together with procurement savings and increases in income, are anticipated to be in the region of £125m. The RE contract is on track to deliver savings to the council, in the order of £39m over the 10-year term, in accordance with the original business case.
23.	Item 8 – Internal Audit Opinion 2017-18	Mr Dix	The report states “There are significant weaknesses and noncompliance in the framework of governance, risk management and control which put the achievement of organisational objectives at risk” To what extent do you think this committee has to accept some of the blame for this situation and if so what do you think this committee could do better in the future?	We acknowledge there have been difficulties however improved controls are being put into place and will be monitored through the Audit Committee in the coming year.

24.	Item 7 - Report of the Chief Executive para 1.21	Ms Jacobson	What are the 'efficiencies and improvements' made by Capita and to which specific services have they been made?	<p>Examples of improvements, identified in the Leader's report to Policy and Resources Committee on 19th July 2018, include:</p> <ul style="list-style-type: none"> • Significant improvements in resident satisfaction across both contracts • Investment in technology and better IT security • Improved revenue collection rates • Implementation of Unified Reward • Improvements in planning and planning enforcement • Additional savings through, for example, office rationalisation • National recognition, most recently for the Planning Enforcement Team
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Qn No	Agenda Item No	Raised By	Question Raised	Answer
25.	Item 9 – Annual Governance Statement and Code of Corporate Governance	Mr Dix	The governance statement appendix B mentions best practice. Best practice suggests that “the audit committee chair should not be, expressly, a member of the executive. A non-executive chair is important in order to promote the objectivity of the audit committee and to enhance its standing in the eyes of the public”. Given that Cllr Finn is, or was until recently, the Chief Whip of the Conservative Group, please provide evidence as to how you believe there is a genuine separation from the Executive, that is both clear and perceived to be clear by residents, opposition and independent members?	The Council operates a committee system of governance, not an executive system, therefore no member of the Council is a “member of the executive”

26.	Item 7 - Report of the Chief Executive para 1.23	Ms Jacobson	If 'a number of these performance concerns were also highlighted in the contract reviews that were carried out in 2016 and 2017', what has been done in the time since to address them and why have they not been completely and properly resolved?	<p>The CSG contract review, which was considered by the Performance and Contract Management Committee on 15th November 2016, highlighted particular performance issues with the ICT and Estates services. It also highlighted that internal customer satisfaction was a key area of concern. In respect of ICT services, performance issues have been resolved and the service is now performing satisfactorily. On Estates, improvements have been made in leadership and service planning, but overall performance remains an issue. On internal customer satisfaction, CSG again failed to meet the KPI targets in the 2017 survey, despite the implementation of a broad range of service improvements that were identified in the report.</p> <p>The RE contract review, which was considered by the Performance and Contract Management Committee on 28th November 2017, highlighted particular performance issues with Planning Enforcement and Highways. In respect of Planning Enforcement, these issues have now been resolved. In respect of Highways, the report identified that the issues were due in part to the complexity of the arrangements between RE, Conway's and the Highways DLO. Whilst the service improvement plan did deliver improvements on some aspects, performance issues persist.</p> <p>Ongoing performance issues are being managed through the normal contractual mechanisms, and is being considered by Policy and Resources Committee.</p>
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Qn No	Agenda Item No	Raised By	Question Raised	Answer
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27.	Item 12 - Corporate Anti-Fraud Team (CAFT) Q1 Progress Report 2018-19	Mr Dix	Can you please clarify if monitoring CSG and Re for fraud is within the terms of reference of the CAFT team. What discussions have taken place with Capita's own internal audit/investigation team about this situation, why did they not identify this fraud and to what extent should or could CAFT take responsibility for investigating CSG and Re going forward?	Prevention, detection and deterrence is the responsibility of all management, including Re and CSG management. CAFT are responsible for the investigation and prosecution of fraud and related matters for all council services. There is a process in place whereby CAFT and CAPITA Central Financial Fraud team agree who will take forward investigations. If the matter relates to Barnet services and Barnet public funds – then this is usually CAFT (such as happened in the significant fraud) as CAFT are a dedicated criminal and financial investigations service. CAFT have been in liaison and supported where necessary by CAPITA's Financial Crime Team throughout the investigation.
28.	Item 7 - Report of the Chief Executive para 1.28	Ms Jacobson	In what ways have 'the Chief Executive and Chief Finance Officer (CFO) ... strengthened budgetary control arrangements across the organisation'?	The importance of officers working to within approved budgets has been strongly restated, instructions to budget holders made clearer in terms of their responsibilities, a vacancy and agency staff panel and a non-essential expenditure policy have both been introduced. The Chief Executive's senior management team has been re-focused to consider financial sustainability on a regular basis. Recovery plans are monitored at least every two weeks.

29.	Item 7 - Report of the Chief Executive para 1.28	Ms Jacobson	As it has been admitted that council finances are currently some £9m in deficit – a sum forecast to increase – and the Council is already drawing down money from the reserves and is not planning to raise council tax, how will ‘senior officers’ balance the budget in 2018/19? What is the nature of the work they are doing to ensure this?	As stated above, the Chief Executive’s senior management team has been re-focused to consider financial sustainability on a regular basis. Recovery plans are monitored at least every two weeks; with an aim to balance the 2018/19 budget. The Policy and Resources Committee paper on this subject provides more detail. The report notes that the current expected overspend for 2018/19 is now £3m, down from the previously reported position. This is as a result of recovery action across services, for example looking at temporary staffing costs and special projects. In addition, there are projected underspends from holding back contingency. Further action from senior management across the year will need to reduce this overspend further, and this will be regularly reported to relevant Committee for members to review.
30.	Item 7 - Report of the Chief Executive para 1.29	Ms Jacobson	If ‘monthly budget forecasting has always existed across the Council’, why was the deficit not reported before it reached its current level, and why was it not reported before the local elections in May this year?	Monthly budget monitoring exists at an officer level on a monthly basis, but members are reported to less frequently. The estimated deficit was reported in quarter three to members (before the election), additional one off items were incurred in the final quarter of the year and the final position reported as part of the outturn (after the accounts were closed which was in turn after the election in May) in accordance with the Council’s reporting timetable.

31.	Item 7 - Report of the Chief Executive para 1.29	Ms Jacobson	<p>What are the recovery plans that all services have:</p> <ul style="list-style-type: none"> • do they involve further cuts to services? • what more further cuts to services do they involve? 	<p>The recovery plans consist of a range of measures being put in place by Chief Officers to balance their budgets this year. These include staffing efficiencies and reductions in non-essential spend.</p> <p>Further budget reductions are being considered as part of the PSR (Priority and Spending Review) process outlined in recent Policy and Resources committee reports. Recovery plans contain a range of actions from reviewing temporary staffing levels and vacancies, reviewing special projects and tighter budgetary discipline across services. Any changes that impact on services will be reported through to relevant Committees at the appropriate time</p>
32.	Item 7 - Report of the Chief Executive para 1.29	Ms Jacobson	<p>Are each of these recovery plans available in written form to all Councillors', and have they been agreed by Councillors' ?</p>	<p>Yes they are in written form but are not being made available to members as they are current year actions for officers to try to work within their approved budgets as stated above and as such do not require policy decisions. Further proposals will be taken to relevant Committee for approval in the autumn as part of the PSR process outlined above. Recovery plans contain a range of actions from reviewing temporary staffing levels and vacancies, reviewing special projects and tighter budgetary discipline across services. Any changes that impact on services will be reported through to committees at the appropriate time.</p>

Qn No	Agenda Item No	Raised By	Question Raised	Answer
33.	Item 7 - Report of the Chief Executive para 1.29	Ms Jacobson	Progress on these will be reported regularly to the Financial Performance and Contracts Committee throughout the year'. How frequently will these 'progress reports' be made – weekly, monthly or quarterly?	Progress reports on the delivery of budget recovery plans will be considered by the Financial Performance and Contracts Committee as part of the quarterly performance reporting arrangements.
34.	Item 7 - Report of the Chief Executive para 1.35	Ms Jacobson	'It is important that senior management roles and accountabilities are regularly controlled': what does this mean? Since there are deficits and fraud was taking place for 18 months before it was discovered, is this an admission that the control referred to has been lacking?	This statement is reference to the fact that, should the Council insource a number of services from CSG and RE contracts, the accountabilities of senior management will need to change to reflect these different arrangements.
35.	Item 7 - Report of the Chief Executive para 1.40	Ms Jacobson	The council has always made clear that it is not obliged to implement the results of its consultations with adult residents. In what way(s) will its consultations with young people differ?	This text comes from the changes we have made to implement new corporate parenting requirements which are very specific in the way that we need to engage with young people.
36.	Item 7 - Report of the Chief Executive Para 5.2.1	Ms Jacobson	What is this cost in financial terms, what specific work is it for, and why is it not being charged to Capita, as the fraud was committed by a Capita employee and it was Capita systems that allowed it to go undetected for so long?	See the answers to question 8 and 13 above, which provide the answers to this question.

Public Comment (up to 3 minutes per comment)

Agenda Item No	Public Comment Request
Item 8 – Internal Audit Opinion - 2017 – 18	Mr John Dix
Item 7 - Report of the Chief Executive	Ms Barbara Jacobson

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