

Minutes of the Governance, Audit, Risk Management and Standards Committee (GARMS)

24 July 2023

Members Present:-

Councillor Arjun Mittra (Chair)

Councillor Emma Whysall	Councillor Geof Cooke (Substitute for
Councillor Rohit Grover	Councillor Giulia Monasterio)
Councillor Humayune Khalick	Jack Chan (Independent Member)
Councillor Peter Zinkin	Richard Harbord (Independent Member)

Apologies for Absence:

Councillor Giulia Monasterio

The Chair welcomed the Jack Chan and Richard Harbord as the recently appointed Independent Members of the Committee following a recent recruitment process.

The Chair thanked the retiring Independent Member, Geraldine Chadwick, for her service on the Audit Committee.

1. ABSENCE OF MEMBERS

An apology for absence had been received from Councillor Giulia Monasterio who had been substituted for by Councillor Geof Cooke.

2. DECLARATION OF MEMBERS' DISCLOSABLE PECUNIARY INTERESTS AND OTHER INTERESTS

Councillor Emma Whysall declared a non-pecuniary interest in the urgent late item Local Government and Social Care Ombudsman (LGSCO) Public Interest Report as her sister worked for the LGSCO.

3. DEPUTATIONS (IF ANY)

None.

4. PUBLIC QUESTIONS AND COMMENTS (IF ANY)

None.

5. LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN (LGSCO) PUBLIC INTEREST REPORT

The Committee considered a Public Interest Report issued by the Local Government and Social Care Ombudsman (LGSCO) regarding an upheld complaint relating to Council Tax. Sarah Wilson (Head of Legal) presented the report on behalf of the Monitoring Officer. It was explained that the complaint was investigated, and the Ombudsman made the decision to publish a Public Interest Report. Allan Clark (Head of Finance: Exchequer) and Liz Squires (Revenue Manager – Capita) were in attendance from the

service to answer questions from the Committee. It was noted that the Council had completed the recommendations made by the LGSCO in relation to this case, in accordance with the specified timescales.

In response to questions asked, it was noted that several steps had been taken to prevent future incidents including: a triaging of complaints received which are then subsequently escalated to senior officers; reviewing communication approach to ensure that it is appropriate for the service user; and a more agile approach.

RESOLVED that:

- 1) The LGSCO upheld complaint (Case ID 21017371) as detailed within the Ombudsman's report (Appendix A) be noted.**
- 2) The actions taken by the Council to remedy the issues and to prevent recurrence (Appendix B) be noted and agreed.**
- 3) Consideration would be given by officers to any further learning or recommendations arising from this matter.**

6. Q4 2022-23 CORPORATE RISK REGISTER

In the absence of Alaine Clarke (Head of Programmes, Performance and Risk), Andrew Charwood (Head of Governance) introduced the report. He explained that Strategic Risks were set out in Appendix A of the report and High Level (15+) risks were set out in Appendix B. It was noted that there were 223 open risks across the Directorate risk registers in Q4: 24 Strategic Risks and 199 Service Risks (which included joint risks with contractors including Capita, Barnet Education and Learning Service and The Barnet Group).

The Committee questioned whether the TUPE transfer of RE (Regional Enterprise) from Capita should be reported as a strategic risk due to possible disruptions to business as usual, resourcing the change, etc. Clair Green (Executive Director of Assurance) and Anisa Darr (Executive Director of Strategy and Resources) informed the Committee that now that RE staff had transferred into the Council, each service area that has taken on a returned service will be considering their own operational risk, in relation to resourcing, vacancies, impact on service delivery, etc. which would be reported as part of the Quarter 1 2023/24 report.

It was noted that all risks categorised as Strategic Risks and Operational Risks with a score over 12 were considered by the Council Management Team (CMT).

RESOLVED that the Committee note the status of the Council's Strategic Risks and High Level (15+) risks, including the controls/mitigations in place to manage these risks.

7. REVIEW OF COMPLAINTS MANAGEMENT SYSTEM

Ali Saka (Head of Assurance and Business Development) and Andrew Cox (Improvement Lead Assurance) presented a report on the iCasework complaints management system and how it is used to improve complaints management and oversight. It was noted that iCasework had been used for complaints since April 2022 and was a case management system which: supported officers in effective handling of

complaints in accordance with the Council policy; in carrying out root cause analysis; and in tracking remedial actions and improvements. In response to questions asked by the Committee, it was explained that Barnet Homes had its own complaints process, but there may be the opportunity for them to adopt the system for their own complaints in future.

RESOLVED that the Committee note the report describing work undertaken to embed the new complaints case management system which aims to improve the Council's complaints management process and the experiences of residents.

8. EXTERNAL AUDIT PLAN 2022/23 AND CLOSURE OF ACCOUNTS

Jyotika Dabasia (Assistant Director Finance) presented a report which provided the Committee with an update on the progress towards the sign off of the 2020/21 Statement of Accounts and proposals for the audit of the Council's 2021/22 and 2022/23 Statement of Accounts. It was reported that no material impacts had been found since the last update provided to Committee. Appendix A provided an audit status and timelines report from BDO.

The council's audit partner from BDO (Lisa Blake) and Audit Manager (Michael Asare Bediako) gave an executive summary of the status of the various audits and presented their completion plan. BDO also explained the recent preliminary proposals from the Department for Levelling Up, Housing and Communities to address the significant backlog in local authority audits in England. It was explained that for 2022/23, BDO would be the Council's appointed external auditors with Grant Thornton UK LLP taking over for a period of for five years from 2023/24 to 2027/28.

Ajay K Jha, the Audit Manager for Grant Thornton (who will be taking over the council's external audits from 2023/24), introduced himself to the Committee.

RESOLVED that:

- 1) The Committee notes the progress towards the sign off of the Council's 2020/21 Statement of Accounts.**
- 2) The Committee notes BDO's proposals for the audit of the Council's 2021/22 and 2022/23 Statement of Accounts.**

9. INTERNAL AUDIT ANNUAL OPINION 2022/23

Caroline Glitre (Head of Internal Audit) presented the internal Audit Annual Opinion 2022/23 to the Committee.

It was explained that each year Internal Audit gives an overall opinion on the system of internal control and corporate governance within the Council which is a requirement of the Public Sector Internal Audit Standards (PSIAs). The Opinion covers the internal audit work completed in delivering the 2022/23 audit plan to 31 March 2023. The four possible ratings that can be given are: No Assurance; Limited Assurance; Reasonable Assurance; and Substantial Assurance. In 2022/23, the annual opinion overall was: Reasonable Assurance which was consistent with the rating for 2021/22.

In response to questions, the Head of Internal Audit confirmed that the Director of Operations in Capita would attend a future meeting and would be able give the

Committee a more detailed explanation on the transition of Capita services back into the Council.

RESOLVED that the Committee note the contents of the Annual Internal Audit Opinion 2022/23.

10. ANNUAL REPORT OF THE AUDIT COMMITTEE 2022/23

Clair Green (Executive Director of Assurance) presented the Annual Report of the Audit Committee and explained that in accordance with the Constitution the Committee was required to prepare a report to Full Council on annual basis on its activity and effectiveness. It was noted that due to timing issues, the report had already been presented to Full Council on 11 July 2023.

RESOLVED that the Committee note and approve the Annual Report of the Audit Committee 2022/23 as an accurate record of the outcomes and work programme for the year.

11. INTERNAL AUDIT EXCEPTION RECOMMENDATIONS AND PROGRESS REPORT Q1 - 1ST APRIL - 30TH JUNE 2023

Caroline Glitre (Head of Internal Audit) presented the Internal Audit Exception Recommendations Report and Q1 Progress Report (1 April to 30 June 2023). She explained that 15 reviews had been completed in the period and to date had delivered 35% of the 2023/24 annual Internal Audit programme of work. This was above the Quarter 1 target of 24%.

It was noted that there were two Limited Assurance reports issued during the quarter which were summarised in the report relating to: Building Control; and Pardes House Primary School. The background scope and review findings were noted by the Committee. Actions had been agreed with the service and School and follow-up audits would be undertaken.

RESOLVED that Committee:

- 1. Note the general work completed to date on the Internal Audit Q1 Report (1 April to 30 June 2023).**
- 2. Note the work completed to date on Schools within the Internal Audit Q1 Report (1 April to 30 June 2023).**
- 3. Approve the revised Internal Audit Charter.**

12. MEMBER DEVELOPMENT PROGRAMME

Andrew Charlwood (Head of Governance) presented a report which provided an update on the Member Development Programme and progress towards assessment for the Local Government Association Charter+ (Plus) status.

The Committee were requested to consider the mandatory designation of the Adults Safeguarding and Children's Safeguarding training for the reasons detailed in section 1.9 – 1.11 of the report. Following debate, the Committee agreed that it was important that the mandatory designation of the Adults Safeguarding and Children's Safeguarding

training. It was suggested that officers should review the format of the sessions to see whether there were alternative formats which may encourage attendance.

RESOLVED that the Committee:

- 1. Note the sessions delivered since January 2023 as set out in Appendix A.**
- 2. Agree the forward plan of Member Development sessions as set out in Appendix B.**
- 3. Note the progress towards assessment for Charter+ (Plus) status (Appendix C) and the progress of Personal Development Plans for Councillors (Appendix D).**
- 4. Agree that the mandatory designation of the Adults Safeguarding and Children's Safeguarding training should be retained and request that officers review the format of the sessions to see whether there are alternative formats which may encourage attendance.**

The meeting finished at 9.05 pm