

**MINUTES OF A MEETING OF THE  
AUDIT COMMITTEE  
HELD ON 28 JULY 2021 FROM 7.00 PM TO 8.15 PM**

**Committee Members Present**

Councillors: Angus Ross, Daniel Sargeant (Chairman), Imogen Shepherd-DuBey, Abdul Loyes and Ian Shenton

**Also Present**

Helen Thompson, Ernst and Young  
Stephan Van Der Merwe, Ernst & Young  
Madeleine Shopland, Democratic & Electoral Services Specialist  
Michael Bateman, Children's Services Complaints Manager  
Andrew Moulton, Assistant Director Governance  
Daneet Penny, Customer Delivery Officer  
Jackie Whitney, Service Manager Customer Services Operations  
Bob Watson, Assistant Director Finance

**12. APOLOGIES**

An apology for absence was submitted from Councillor Maria Gee.

**13. MINUTES OF PREVIOUS MEETING**

The Minutes of the meeting of the Committee held on 2 June 2021 were confirmed as a correct record and signed by the Chairman subject to the inclusion of Councillor Gee in the attendance record.

Councillor Shepherd-DuBey commented that she had asked a question regarding the former Marks and Spencer's building was considered Property, Plant and Equipment or Commercial Property and that the Assistant Director Finance was yet to provide a written response. The Assistant Director Finance agreed to follow this up.

**14. DECLARATION OF INTEREST**

Councillor Imogen Shepherd-DuBey declared a Personal Interest regarding Item 17 EY-verbal update on 2019/20 and 2020/21 audit on the grounds that she had money in the Berkshire Pension Fund.

**15. PUBLIC QUESTION TIME**

There were no Public questions.

**16. MEMBER QUESTION TIME**

There were no Member questions.

**17. EY - VERBAL UPDATE ON 2019/20 AND 2020/21 AUDITS**

The Committee received an update on the EY 2019/20 and 2020/21 audits.

During the discussion of this item, the following points were made:

- Helen Thompson indicated that the 2019/20 audit was close to being finalised and published by the end of the month. Reasons for the delay had included the change in accounting policies to incorporate the Group Accounts, and the delay in the receipt of the pension assessment to enable the formation of an audit opinion.

- With regards to the delay to the completion of the Berkshire Pension Fund, Members were advised that EY had received the relevant letter in May. Differences had been identified in the pension membership data as of 31 March and 1 April. EY had to be satisfied that the differences would not have a material impact. The Assistant Director Finance added that taking time to ensure that the accounts were fully correct provided a sense of reassurance.
- The final audit results report would be circulated to the Committee. It was noted that the Annual Audit Letter would be presented at the September Committee meeting.
- Councillor Loyes asked for a precise date for when the accounts would be finalised. Officers indicated that they would be finalised by the end of the month, but they could not provide a precise date.
- Councillor Shepherd-DuBey sought reassurance that there would not be similar delays in future. The Assistant Director Finance indicated that an audit plan beginning September had been produced. Assurances had been provided with regards to the pension fund element. As the pandemic was still ongoing there was potential for timescales to slip, however, it was anticipated that the draft 2020/21 accounts would be available for November.
- Councillor Sargeant asked whether the delay regarding the Berkshire Pension Fund element had impacted the production of the accounts of the other Berkshire authorities. Helen Thompson indicated that it had for those authorities whose audits were conducted by EY.
- Councillor Shepherd-DuBey commented that Slough Council had issued a Section 114 notice and asked what impact this would have on Wokingham. Helen Thompson commented that EY did not have significant concerns over the Council's arrangements with regards to Value for Money. The Assistant Director Finance indicated that he had produced a briefing note for the Chief Financial Officer to provide assurance that Wokingham was not in a similar situation. Members asked that this be shared with the Committee if possible.

**RESOLVED:** That the update on the EY 2019/20 and 2021 audits be noted.

## **18. ANNUAL CORPORATE COMPLAINTS REPORT 2020 - 21 WOKINGHAM**

The Committee received the Annual Corporate Complaints Report 2020-21.

During the discussion of this item the following points were made:

- Covid had had an impact on the number and type of complaints received. Many of the issues raised were familiar, but may have been made worse by the pandemic (e.g. maintenance repairs).
- There had been an upward trend in the number of complaints resolved early.
- Key learnings included the importance of clear communication. Customers regularly felt that responses received lacked clarity, for instance, overusing technical jargon. This had been discussed by the Complaints Focus Group.
- The Committee noted a breakdown of formal complaints received at each stage and when they had been submitted. In Quarter 1 there had been less received than in previous years for this quarter. Numbers had increased sharply and then evened out by Quarter 4, resulting in a 16% increase in complaints. Improved complaints reporting and co-ordinated responses had impacted on this. The volume of customer interactions and work levels had increased, particularly in areas where complaints had increased such as housing maintenance and adult social care.

However, comparatively speaking formal complaints had not increased significantly. This mirrored the national picture.

- The 16% increase came in the main from customers wishing to escalate to Stage 2 and also included those that had not gone on to proceed to a Stage 2 investigation. Members were informed that the rise in complaints was something to be monitored rather than worried about.
- Members noted a breakdown of complaints by Directorate. Housing maintenance repairs continued to make up a significant proportion of complaints. This work had proved more challenging with Covid and social distancing requirements. Complaints in Resources and Assets had decreased whilst they had increased in Communities, Insight and Change. This could be partially attributed to the move of Housing Services from Resources and Assets to Communities, Insight and Change. Aside from this, the distribution of complaints was consistent with previous years.
- Members were updated with regards to complaints considered under the Children's Social Care complaints process. There had been an increase in the number of complaints resolved at early resolution stage. There had been a reduction in the number of Stage 1 complaints compared with the previous two years (down 37% compared to 2019/20). There had been a small increase in escalations to Stage 2. A case-by-case review would be carried out to identify if anything more could have been done to resolve the case any earlier. A further three cases had been escalated to Stage 3 panel, two of which had been resolved. Reasons for complaints included alleged inaccuracies in assessments, dissatisfaction with assessment reports or perceived poor attitude or conduct of staff.
- Key learnings from complaints considered under the Children's Social Care complaints process, included that some parents felt that they had not been kept sufficiently involved in the process or that there was bias in favour of the other parent. Practice consultants had been running bite sized training for social care staff around issues of consent, use and tone of language in assessments and evidence-based assessments. This would continue over the next financial year.
- Members were updated on corporate complaints regarding Children's Services. There had a slight increase in the number of formally recorded complaints.
- Members noted a sample of compliments received across the year. A Customer Feedback Survey specifically for complaints had been developed. This would gather feedback following complaint resolution. Customers would be asked to give feedback and an overall rating of their experience and for their views on how their complaint had been dealt with. Customers would be asked how easy it had been to submit a complaint and for feedback on those who had dealt with the complaint.
- The Complaints Focus Group looked at how the Council could improve the way it dealt with complaints. The Complaints Policy had been rebranded and awareness raised across the Council around the Complaints Policy. Complaints training was being developed and an online complaints form had been launched.
- Councillor Shenton asked whether the number of complaints escalated above Stage 1 varied or was fairly static. He was informed that it did vary but levels had been fairly static for the last few years. With regards to Children's Social Care complaints, if a customer complaint was dealt with at Stage 1 and the customer felt that their complaint had not been satisfactorily resolved, it could be escalated to Stage 2.
- Councillor Loyes commented that the number of complaints received in Quarter 3 seemed high and asked whether policies needed to change. He was informed that the Council was trying to give clearer, simpler responses to complaints, across the Council.

- Councillor Ross asked if it was possible to analyse the complaints given the unusual situation of Covid. He also asked how the Complaints Team were made aware of what was considered jargon. The Service Manager Customer Services Operations commented that people had been home more because of Covid and had noticed more issues. There had been a number of complaints around housing maintenance which had had to reduce its activities because of Covid restrictions. It was important to manage expectations around timescales. In addition, the Ombudsman had closed from March-July which had had an impact on the number of complaints dealt with. With regards to jargon, a Learning and Development Plan was being developed which would detail how to write and convey responses to complaints.
- Councillor Shepherd-DuBey commented that she was hearing a lot of dissatisfaction regarding grass cutting and questioned when information regarding these complaints would be available. She was informed that the cut off for the annual report had been March, so grass cutting reports would likely appear in the next quarter report.

**RESOLVED:** That the Annual Corporate Complaints Report 2020-21 be noted.

## **19. CORPORATE RISK REGISTER**

The Committee considered the Corporate Risk Register.

During the discussion of this item, the following points were made:

- Since the Committee's previous meeting, Directors and Assistant Directors had reviewed their directorate risk registers and considered whether any new risks had emerged. Changes made since the last meeting fall into the category of either presentational or new/removed risks.
- No risks had been removed since the previous update to the Committee.
- The Assistant Director Governance outlined the changes made to headline assessments of existing risks. He referred to the self-assessment undertaken to ensure that the Council was in a good place financially and had controls in place to ensure that a similar situation to that of Slough Council did not occur. The risk register had been updated to reflect internal controls to manage the 'Budgeting and financial management risk.' It was noted that strategies around procurement and commercialisation were being presented to the Executive that week.
- With regards to Corporate Governance, an internal audit of this area had been planned in this quarter. There would also be a Local Government Association Peer Review in October.
- With regards to the Local Plan risk, the Executive was receiving a report on the Local Development scheme which would set out the timetable for the adoption of the Plan, giving more clarity and certainty around managing that particular risk.
- Risk 8 had been broadened to include cyber security.
- More work was expected through the Corporate Risk Management Group over the coming months.
- It was noted that the Committee was due to look at the Risk Management Policy at its September meeting and would be able to assure themselves that the policy remained effective.
- Training around strategic risk management had been proposed.
- Councillor Shenton commented that whilst he was not surprised that the Public Protection Partnership had been added as a risk, he was surprised that it had not been scored higher. The Assistant Director Governance agreed to feed this back.

He commented that the Community and Corporate Overview and Scrutiny Committee had received a detailed update at their previous meeting on the matter.

- Councillor Shepherd-DuBey commented that the new domestic abuse service provider currently did not have a refuge provision in place and questioned whether this should be included on the Corporate Risk Register. The Assistant Director Governance agreed to feed this back.

**RESOLVED:** That the risks and mitigating actions of the Council's corporate risks as detailed in the Corporate Risk Register, be noted.

## **20. 2021/22 INTERNAL AUDIT AND INVESTIGATION QUARTER 2 WORK PROGRAMME AND QUARTER 1 PROGRESS UPDATE**

The Assistant Director Governance presented the 2021/22 Internal Audit and Investigation Quarter 2 Work Programme and Quarter 1 Progress Update.

During the discussion of this item the following points were made:

- The report detailed the Quarter 2 report July to September. More details of the outcomes of the work undertaken by the team would be presented at the September and November meetings.
- The links between the planned work for internal audit and the Corporate Risk Register were being reinforced.
- Members were informed that the Royal Borough Windsor and Maidenhead Council had given notice that they intended to leave the Shared Service from 1 April 2022 and the transition process was being moved through. Councillor Shepherd-DuBey questioned why notice had been given on the Shared Service and what RBWM intended to do instead. The Assistant Director Governance stated that a report would be going to their September Audit Committee meeting. No indication had been given with regards to any direct dissatisfaction with the Shared Service itself.
- Councillor Loyes asked about the financial impact of the dissolution of the Shared Service and was informed this was still being considered. The team was clear about its focus on Wokingham and working towards Wokingham's internal audit plan. Members were reminded that the team also provided audit services for a number of other councils.
- Councillor Ross questioned whether the separation of the Shared Service would cost money.
- Councillor Shenton queried whether the Public Protection Partnership transition could be scheduled in the Internal Audit Plan. It was suggested that it could be built into the Quarter 3 plan.

**RESOLVED:** That the 2021/22 Internal Audit and Investigation Quarter 2 Work Programme be approved and the progress of work against the Quarter 1 Work Programme be noted.

## **21. AUDIT COMMITTEE TRAINING & DEVELOPMENT PROGRAMME**

The Audit Committee considered a proposed training programme.

During the discussion of this item, the following points were made:

- A mixed approach towards training and development was detailed within the report. A series of training sessions or briefings were proposed an hour before the committee meetings, or on a separate day, as was preferred by the Committee.

- Members would continue to be sent the quarterly CIPFA bulletins.
- An Audit Committee self-assessment would be presented at the next committee meeting. The Chairman indicated that further training requirements may be identified via the self-assessment.
- Councillor Shepherd-DuBey commented that many Members outside of the Committee were unaware of its role. The Assistant Director Governance suggested raising awareness via the annual report to Council.

**RESOLVED:** That the proposed training programme be agreed.

## **22. FORWARD PROGRAMME**

The Committee considered the forward programme for the remainder of the municipal year.

It was confirmed that the September Committee had moved to 15 September.

**RESOLVED:** That the forward programme be noted.