

Audit and Accounts Committee: Minutes

Date: 23rd March 2021

Time: 2:00pm – 4.15pm

Place: Virtual Meeting

Present: Councillors I Bates, P Hudson, T Rogers (Chairman), M Shellens, M Shuter, J Williams and G Wilson

Officers: Janet Atkin, Dawn Cave, Tony Cooper, Neil Hunter, Justine Hartley, Tom Kelly, Fiona Macmillan, Michelle Parker, Ben Stevenson

External Auditor: Mark Hodgson (EY), Jacob McHugh (EY)

309. Apologies for Absence Declarations off Interest

Apologies were presented on behalf of Councillors Wells and McGuire (Councillors Bates and Shuter substituting respectively).

310. Public Minutes of the Audit and Accounts Committee meetings 26th January and 5th March 2021

It was resolved to note the minutes of the meeting held on 26th January and 5th March 2021 as correct records.

311. Minute Action Log Update

The Committee was advised that there had been some late updates to the Action Log for the five actions relating to Debt Management, and it was agreed that these would be circulated to the Committee and appended to the minutes.

It was resolved to note the Minute Action Log.

312. Petitions/Public Questions

There were no petitions or public questions.

313. Consultants and Agency Worker Data – Quarter 2 and Quarter 3 2020/2021

The Assistant Director: HR Services presented an update on the use of consultants and agency workers in Quarter 2 (July to September 2020) and Quarter 3 (October to December 2020).

Three consultants were engaged via OPUS in Quarter 2, and one of those engagements had since ended. Two consultants were engaged in Quarter 3, and one of those had also ended. The appendix to the report listed all consultants used. The report also contained the agency worker data for Quarters 2 and 3, most of whom had been engaged via OPUS.

Spending on agency workers in each quarter had reduced when compared to the same quarter of the previous financial years, but it was acknowledged that some of this reduction in activity could have resulted from the pandemic.

Much of the agency work related to social care, and in common with other authorities, Cambridgeshire continued to struggle to recruit and retain social workers. There was a rolling recruitment campaign, and eleven permanent social workers had been recruited in the past three months, and seven newly qualified social workers in the same period.

Arising from the report:

- There was a query on the budget holder for the Shire Hall relocation. It was confirmed that this was Chris Malyon;
- A Member was pleased to note the reductions in Quarters 2 and 3, which was very welcome, and was heartened by the officer's comments about the continuous recruitment effort for social workers. He asked if she envisaged a point where there were no further shortages in these key areas. Responding, officers advised that this was a national challenge, and because of the high demand in this difficult market, there was a temptation for social workers to opt for the agency market to secure higher rates. Cambridgeshire was continuously striving to position itself as an employer of choice across all employment groups, so that social workers could be attracted and retained. In addition, there was a Recruitment and Retention Strategy Board chaired by the Executive Director of People and Communities, which challenged officers to identify new approaches to secure the competitive edge;
- It was confirmed that overseas social workers had been recruited, with limited success. It was confirmed that social worker salaries were above the threshold for recruitment restrictions for overseas workers. However, currently efforts were focused on UK markets rather than overseas.
- A Member asked the what the timescale was for the one consultant left in Planning;
- A Member asked who checked that budget holders were being realistic about the need for agency workers. Officers confirmed that there was rigour in those processes, and exemption forms had to be completed to recruit agency workers, as well as consultants. Additionally, such engagements were limited to twelve weeks, after which point further permission was required to extend contracts.

It was resolved to note the current data on the use of consultants and agency workers.

With the Committee's agreement, the Chairman agreed to make a number of changes to the agenda order.

314. Use of Regulation of Investigatory Powers Act 2000 (RIPA)

The Committee considered a report from the Head of Information Governance.

The Council exercises criminal investigation powers for a number of areas such as rogue traders, planning enforcement and flytipping. Covert surveillance can be undertaken as part of those investigations as long as the offence being investigated meets the crime threshold, which means that the offence carries a maximum punishment of imprisonment of six months or more. Cambridgeshire County Council has not used these RIPA powers since 2018, and officers use other methods of investigating potentially criminal offences instead.

The Council's work in this regard was monitored by IPCO, the Investigatory Powers Commissioner's Officer, who provides independent oversight of the use of investigatory powers by intelligence agencies, police forces and other public authorities. The most recent IPCO visit in January 2021 had been virtual, and given the absence of any RIPA investigations, had focused on the policy, communications and training aspects of the Council's investigatory powers. It had been a very positive inspection, and the opportunity had been taken to consult the IPCO inspector as part of a review of the Council's policy. Advice included reference to the appropriate sections of the Code of Practice in relation to social media, in those situation where informal research crosses over into more formal investigatory work.

A Member observed that there was now a proliferation of CCTV in the Council's communities, and he asked what powers the Council had to use intelligence gained from those cameras. Officers advised that whilst Cambridgeshire County Council does not have its own CCTV rooms, it could access footage already recorded by Cambridge City or District authorities within the county, and there were numerous instances where Councils and the Police choose this option. However, if CCTV was specifically directed at an individual or business, this became direct surveillance, and at that point, RIPA authorisation was required.

A Member commented that these reports were regularly considered by the Committee and whilst RIPA activity had been minimal over the years, it was always reassuring to see the Council's RIPA responsibilities were being correctly discharged. The Chairman echoed these commented and thanked the Head of Information Governance for his informative report.

It was resolved to

1. Note the outcome of the inspection of Cambridgeshire County Council by the Investigatory Powers Commissioner's Office (IPCO)
2. Note the use of powers within the Regulation of Investigatory Powers Act (RIPA)

315. Manor Farm audit

The Assistant Director: Property presented an update on the 31 recommendations. The report was split into those actions that were currently being progressed (15), those yet to commence (30, and those that had been completed (13). A number of pieces of work were being considered by the County Farms Working Group on 24/03/21.

Recommendation 1: carry out a comprehensive review of team policies and procedures, and introduce formal written process documentation for all key processes. This should include establishing clear approval requirements for financial decisions. Officers confirmed that this was well underway and due to be completed by September 2021. The sub-recommendation relating to approval requirements for financial decision had not been agreed. The sub-recommendation relating to internal audit input to support this work had been agreed, and the team was working very closely with Internal Audit colleagues.

Recommendation 3: a single set of KPIs (Key Performance Indicators) be introduced to assist the effective measurement of team performance both within Strategic Assets and where appropriate, as part of the corporate performance reporting. The development of a suitable set of KPIs was underway, the protracted delivery date reflected the two elements required: firstly, service KPIs had to be established, and then these needed to be linked to the broader corporate performance reporting process.

Recommendation 4: Undertake a data cleanse of property data, followed by an exercise to compare these property listings to those on the County Farms list. County Farms should be included as active users of the new property asset management system currently being procured. The data cleanse was being repeated to ensure all data was accurate. Members were aware that a new property asset database was being procured which would encompass the Farm Service, and this procurement was at the soft market testing stage. Regrettably this had been delayed slightly due to a core member of the team contracting Covid-19 recently.

A Member observed that the lack of a property database had been a constant comment to the Committee for practically every statement of accounts review and audit, and it was very good news that this was being progressed, but it was unfortunate that it would take so long. He asked if there was any way this process could be accelerated. Officers confirmed that there was scope for acceleration, but this was a complex and expensive resource intensive activity,

and it was vital that the right solution was procured. The Member commented that it would be helpful to know what those additional resources and time saving would be. The External Auditor, Mark Hodgson, supported the Member's comment on the importance of having a suitable Property Database, but added that the specifics of the database and process were not within his remit. The Head of Finance confirmed that this was being reviewed, and it had been discussed at length at the January Committee meeting. He would be discussing this issue with the Assistant Director Property to consider if there was scope for additional resource. He emphasised the point that the procurement and implementation needed to be done correctly, and was conscious that the 2020/21 accounting year would be closed without a fully functioning property database, but officers were making the best use of available resources and data for that process. Another Member supported in strong terms the need for a property database, and expressed his frustration that this had not progressed further.

There was a question as to whether there were any short term fixes or benefits that could be gained during the procurement and implementation process. Officers advised that there were no such early benefits, the full procurement, acquisition, design and implementation had to be undertaken. Officers confirmed that they were fully aware of the importance of this project to Members.

Recommendation 5: Each County Farm should be assigned a unique property code, and transactions should be assigned to the relevant farm on ERP Gold. Officers confirmed that they were working with finance colleagues to identify the best way to do this. Properties had already been identified in the Debt Management system, but ERP Gold was a separate system.

Recommendation 6: all invoices raised by County Farms for 2018/19 and 2019/20 should be checked and reconciled with the Rental Agreement Spreadsheet. The spreadsheet had been updated and there was now a rolling programme of verification. Checks would be made before and after the April rent run process to ensure that it was wholly accurate.

Recommendation 7: set up "subscriptions" for each tenant, to enable invoices to be raised automatically using ERP Gold. It was confirmed that this was a request by auditors to essentially automate rent processes, producing a recurring invoice on 6 monthly basis. This was being set up through the ERP Gold system.

Recommendation 8: charge interest on all debts, in line with the rate specified in the relevant tenancy agreement. An informed approach would be taken to the application of interest on debts, and policies would be updated accordingly. Action on this item had not yet commenced.

Recommendation 9: develop and implement a formal policy on debt management, and review records management and record

retention processes to ensure records are retained and accessible in line with Council requirements. This had been completed and there was now a formal policy on debt management. However a Member had raised an issue about ensuring there was no overlap/duplication between the Farms and Debt Management systems, and the detail of that was being worked on to ensure there was no duplication.

Recommendation 10: A policy on tenancy advertisement should be formalised and documented, and where holdings are small or in valuable business locations, the County Farms team should consider advertising in non-agricultural arenas, to attract a wider range of potential tenants and businesses. All farms tenancies which were available for re-letting were routinely advertised on the open market, to demonstrate that best value was achieved, and that fair and transparent tenancy award processes are in place. A policy had been drafted for advertising new tenancies. There had been a query about pre-warning potential tenants about properties coming up, but on reflection, this was rejected, as it would result in a large number of enquiries for the team.

Recommendation 12: to encourage a more diverse range of businesses, it is recommended that the County Farms team provide two versions of the application forms and budget forecast forms etc.; one for agricultural use and one for other business proposals. The updated form would be considered at the County Farms Working Group on 25/03/21.

Recommendation 13: evaluation criteria should be reviewed and aligned with the criteria which are made public to applicants on the Council's website, to consistently and transparently reflect the ways in which applicants will actually be evaluated. The requirement not to sublet should be stated in the advertisement. The evaluation criteria had been updated and reviewed, subject to Equalities Impact Assessment, which should be completed within the month. A question had been raised at the Committee meeting on 05/03/21 as to whether there was any sub-letting on the County Farms estate. It was confirmed that there was only sub-letting in very limited circumstances, including specialist cropping for crops such as potatoes, or where there was a surplus of cottage accommodation on a farm. Revenue from sub-letting was split equally between the Council and the tenant.

Recommendation 17: legal advice should be taken on the interest rates currently used in tenancy agreements, and consideration given to lowering the Default Interest Rate in any new tenancies. The 9% interest rate written into agricultural tenancies was currently being discussed with Internal Audit and Finance colleagues.

Recommendation 19: formal guidance to officers within the County Farms team about the rent review process is produced, in line with RICS guidance. This action was yet to be started, but on target for completion by June 2021.

Recommendation 20: Introduction of a Rent abatement policy. This was being reviewed and updated, and due to be completed April 2021.

Recommendation 21: The County Farms Capital Investment Procedure should be updated to require evaluation of the cost of the scheme against the expected rental price increase on the open market. This procedure was being updated and on target for completion by May 2021. Care was being taken to ensure this procedure aligned with other County Council protocols.

Recommendation 24: Legal advice should be sought regarding repayment of Improvement Charges when tenants leave earlier than anticipated. This would be started in the near future and was due to be completed by July 2021. The Council was taking specialist agricultural legal advice on repayment charges.

Recommendation 27: a clear housing standard should be established, as this was a key control over refurbishment processes, and ensured equity between tenants, and clarity for officers. This Standard had been drafted and would be presented to the County Farms Working Group on 25/03/21, and would be completed prior to the June 2021 target date.

The Committee then considered the completed items:

Recommendation 2: there should be a strategic review of the County Farms Estate which should be approved by the relevant Committee. The Strategic Review had been completed by the Commercial & Investment Committee in February 2020.

Recommendation 11: The application form for tenancies should be amended to include any associations, links to the Council, or close personal relationships with officers or Members of Cambridgeshire County Council to be disclosed. It was confirmed that this amendment to the form had been in place for some time

Recommendation 14: whilst rental levels should be realistic and achievable based on the planned use of the farm, there should be an option to introduce competitive bidding. It was confirmed that in relation to competitive bidding processes for rents, there were clear

processes, which had been updated to include where bidders for tenancies were asked to re-bid or re-present their proposals.

Recommendation 15: A formal process should be introduced for succession tenancy applications. These should not be below the market rate. As per the Strategic Review that had taken place in February 2020, a policy was in place in relation to succession tenancies.

Recommendation 16: the practice of offering succession tenancies where there is no legal requirement to do so should be ceased, and when farms come up for renewal, they should be advertised on the open market as standard. This was closed as it was contrary to the previous recommendation.

Recommendation 18: equivalent to the Delegated Authority form used at Peterborough to be introduced to document approval of new leases. This was not being actioned as the Council had opted to continue to following its own Constitution and Schemes of Authorisation.

Recommendation 23: County Farms should not accept retrospective requests to fund works carried out by tenants. This had been in place for some time.

Recommendation 25 and 26: Improvement charges should be recorded on the Rental Agreement Spreadsheet, and those charge should be recorded separate to the rent. These had been actioned and completed.

Recommendation 28: implement a clear division of duties with regards to tender review. The architect may advise whether any bids should not be accepted due to not meeting the technical requirements, but officers must make the decision on award of any procurement in line with agreed delegations. This had been part of policy for some time.

Recommendation 29: Final proposed specifications should be assessed against the County Farms Standard and any variations should have initial approval recorded by a manager. This had been agreed and completed.

Recommendation 30: If the OFR (Outcome Focused Review) report was not retracted, the detail of the financial proposals made in the report should be scrutinised by Finance. This formed part of the Strategic Review agreed by Commercial & Investment Committee in February 2020.

Recommendation 31: Future OFRs or equivalent service review processes should incorporate review of key processes relating to income generation and/or expenditure minimisation. This had been agreed and completed, and any further reviews of the farms service would be supported.

In response to a Member question, it was confirmed that there would be a discussion at the extraordinary meeting of Audit & Accounts Committee meeting on Friday 26th March regarding the sections of the Farms Audit report that were currently confidential. It was noted that the release of some of that information would depend on whether a response was received from Mr Hickford's solicitors.

Given that this was the last scheduled meeting of the Audit & Accounts Committee prior to purdah and the elections, a Member expressed concern that the recommendations coming out of the Farms Audit would be monitored by the Committee after the elections. He felt that consideration needed to be given to ensuring there was continuity in the new administration on this matter. The Chairman commented that this would also be discussed at the meeting on the 26th March, i.e. formulating a plan for follow-up action to be progressed by the Committee after the elections.

On behalf of the Committee, the Chairman passed on thanks to the Assistant Director Property and Head of Finance and their colleagues for all their hard work on this matter.

It was resolved to note the progress of actions which arise from the Farms Audit.

316. Financial reporting and related matters update

The Committee considered a report setting out progress with the Statement of Accounts for the year ending 31 March 2020, preparations for the year-end process for 2020-21, national updates and context, and other connected matters.

With regard to the Value for Money Opinion for the 2017/18 financial year, the Council had received a request from BDO for further information, which it had responded to. Output from BDO had been expected in time for this meeting, and it was disappointing that this was not available.

The Committee noted that the government had recently laid regulations that amend the deadlines for principal local authorities such as Cambridgeshire, for the years ending 31/03/21 and 31/03/22, and Members noted those deadline dates. Whilst the draft accounts should be published in accordance with these timescales, the planned audit dates meant that the audit would not be completed to timescale, so it was likely that a statement on progress with the audit would need to be published in the autumn. Those extended timescale enabled the Council to put additional work into quality assurance up front. At the January meeting, Members had noted the timescales on

preparation of accounts for this year, and had highlighted the process for property valuations for the 2020/2021 financial year, including external valuations and the provision of Going concern information. Officers were pleased that the Audit Results Report had been received and circulated to Committee as late item, which signified the culmination of the audit. The Addendum also contained the draft Manager Representation letter which would need to be signed by both the Committee Chairman and Chief Financial Officer as part of the final procedures.

Attention was drawn to the areas of audit focus outlined in EY's Addendum update. For most areas, there had been no changes since November, but the property valuation area was the area where most of the work had been focused. The report also listed a number of adjustments, some of which were high value and therefore material. However, it was stressed that these did not have any bearing on the resources available to the Council for spending on services. An Emphasis of Matter had been expected on the Going concern assessment, but because of the additional grants received, this was less likely.

Mark Hodgson of EY advised that since the last formal report in November, all testing areas had been concluded, so he was now in a position to sign the audit opinion, hopefully within the week. The biggest area of focus had been property, plant and equipment, and he outlined the issues raised, which had resulted in around £165M of net audit differences, giving a 20% error rate on land and building values. However, as indicated by officers, much had happened since the date of settlement, and whilst these were substantial amounts, in practice this did not impact on the Council's bottom line, but was a reflection of accounting practices. He drew Members' attention to the updated request for a letter of representation included in the late paperwork. With regard to the Pension Fund audit, there had been no changes to the audit reported to Committee in November, and an unqualified opinion would be issued on the Pension Fund.

A Member expressed thanks to all those involved in the Council in producing the required information. He also expressed concerns regarding BDO and the serious difficulties experienced.

Officers confirmed that they were quite confident that the audit would be completed within the week. Acknowledging that many authorities had experienced late questions from their auditors, it was suggested that it would be helpful if there was an informal discussion between EY and Finance on possible areas for exploration in the coming year, which may help expedite the completion of future audits.

There was a discussion on what actions should be taken against BDO, given the lack of progress with the 2017/18 audit. It was suggested that this would need to be through BDO at a high level, and also PSAA. The Chairman suggested that the message also needed to be given to government. Officers acknowledged these points, noting the timescales set out by BDO six months previously were now a few months adrift.

There was a discussion on areas where problems recur, noting that property was always an area which attracted additional attention, and the background to the specific issues for the 2019/2020 audit were outlined, notably the property and the adjustments relating to schools' developed and undeveloped land, which did not comply with RICS guidance. It was observed that different issues arise each year, some high value and isolated, but there were also some thematic points. The Property Asset database would go some way to addressing the property issues. It was noted that there may not be a repeat of some of the previous years' issues as the same valuer was being used.

There was a query regarding meeting in purdah, in the event that BDO produce a final statement prior to the elections, as it would be difficult for the Committee post-election to consider those issues without the background knowledge.

The Chairman thanked Councillor Shellens for all the hard work he had put in on this matter in his many years as Committee Chairman. The Committee also thanked EY for their work as auditors, and Tom, Michelle and Finance colleagues for all their hard work.

It was resolved unanimously to:

- i) to note the report
- ii) to receive the External Auditor's results report (attached as an addendum to the agenda papers)
- iii) to reconfirm delegation to the Chief Finance Officer and Chairman of this Committee to sign the final Statement of Accounts, and make any related declarations, taking account of the adjustments agreed with the auditor and set out in EY's attached report

317. Draft Internal Audit Plan 2021-22

The Committee considered the draft Internal Audit Plan for 2021-22.

For a number of years, a dynamic Audit Plan approach had been taken by the County Council. Whilst this approach has proved largely successful, the impact of the Covid-19 pandemic and the extent of additional reactive work required of Internal Audit in the 2020-21 financial year, had identified the potential to further improve the way that the Audit Plan was created and managed. This approach aimed to increase flexibility while providing greater assurance that minimum audit coverage was always maintained, and that audit resource was prioritised to the areas of greatest risk. The 'flexible' element of the Plan would be presented as a series of rolling quarterly Audit Plans, with quarterly risk assessments ensuring that the timing of planned audits was always actively informed by an up-to-date assessment of the areas of highest risk, and subject to challenge and comment by both JMT and the Audit & Accounts Committee. With this approach in mind, the report set out the first three

months of the Audit Plan, and then outlined the following four quarters, giving a total cycle of work over five quarters or 15 months.

The Chairman thanked officers for their presentation and applauded and endorsed the proposed approach.

A Member queried how the Council would respond to a natural or man-made disaster e.g. flooding, and asked whether it was worth auditing how the Council had responded to the pandemic. Officers advised that the response to any crisis which curtailed the organisation's ability to provide services would be dealt with by the Emergency Planning Unit, and the Council's business continuity arrangements and Corporate Risk Register set out some of this detail. Both Emergency Planning and business continuity were regularly audited.

A Member observed that following the first lockdown, significant staff were redeployed from their substantive roles, and he asked how that was reflected in the Internal Audit Plan. There was a discussion on how this would be picked up and the possible outcome of long term redeployment, especially in areas such as contract management.

A Member queried the 50/50 allocation to core and flexible audits, and how those terms were defined. Officers acknowledged that 'core' and 'flexible' in this context were subjective, but within the Plan, 'core' related to those jobs that absolutely had to be undertaken, whereas 'flexible' could be moved with the agreement of JMT and the Audit & Accounts Committee. It was stressed that the flexibility of the Audit Plan was around the names rather than the themes.

It was resolved to consider and comment on the contents of the report, and approve the proposed 2021-22 Audit Plan and approach.

318. Internal Audit Progress Report

The Head of Internal Audit and Risk Management presented a report on the main areas of audit coverage for the period to 1st March 2021.

Work was on target to ensure an evidence based opinion could be given. Assurances had been received that the key financial system reviews being completed by colleagues based at Milton Keynes and Northamptonshire Council would be at the draft report stage by 31st March 2021.

It was likely that the Highways Contract open book review, considered in depth at previous meetings, would be carried forward in to the new financial year, as the contractor would be forwarding more information this week. A Member noted that previously some quite significant sums had been discussed with regard the Highways Contract, and he asked officers if they had any idea about the size of any future sums to be transferred? Officers advised it was difficult to predict, although the outcome of the open book

review would probably be an adjustment, either an over or underpayment. Staffing costs so far had demonstrated a close correlation between the Council's records and the contractor's records. Members asked whether this information could be circulated to Committee Members on a confidential basis if it became available prior to the elections. **Action required.** The Member observed that the current contract with Skanska was being transferred to another company, and the contract would be novated. He asked what would happen to any financial transfers required, and whether the novation of the contract would impact on this? Officers advised that whilst they were unclear on the detail, governance procedures were in place, and the Council had taken legal advice on specifications to be put in the novation agreement.

Another Member advised that similar novations with the contractor were taking place with over 20 other local authorities. He suggested that officers check with Steve Cox and Emma Murden to establish these points, and to see if they could provide further information to Members about the novation of the contract.

A Member queried the statement that implied that resources were effectively being overcommitted, to provide greater flexibility. Officers advised that this related to the 15 month plan discussed in the previous item: in January, there were 300 days of resource available, but it was acknowledged that some jobs would not take place if either the Committee or senior officers asked the Internal Audit team to reprioritise.

With regard to the assurances on key financial systems from Northamptonshire and Milton Keynes colleagues, officers confirmed that the draft reports would be received by 31st March, but these would provide the assurances required, as the recommendations to these reports did not tend to change between draft and final versions.

It was noted that the Highways & Transport Committee had considered a report on Major Infrastructure Project Delivery, Governance and Risk Management at their meeting on 9th March, and this had been a very positive piece of work, resulting in an action plan which was being implemented by the Service. Internal Audit would be represented on that implementation group. It was noted that the reviews had resulted from a proactive request from the Executive Director, supported by JMT, and if implemented, complied with and embedded, would represent a major step forward in the Council's infrastructure project management.

It was resolved to note and comment on the report

319. Internal Audit Joint Working Protocol between Peterborough City Council and Cambridgeshire County Council

The Committee considered a proposal for a Joint Working Protocol.

Given the growing integration between the County Council and Peterborough City Council services and management, Internal Auditors for both authorities

were increasingly finding that their work at one authority had applicability to systems or processes which were shared across both sites. The proposed protocol was a basic framework for initial collaboration between the two teams, with a focus on sharing key information and reducing duplication between the two teams. Depending on the outcomes of specific audits, additional compliance work may be required for each organisation. It was confirmed that each authority would still report to its own governance structure, i.e. the Audit & Accounts Committee for Cambridgeshire, irrespective of which authority had undertaken the audit work. It was also noted that one of the benefits of sharing services in this way was that both teams would benefit from specialist areas of knowledge in the individual teams.

In response to Member questions, it was confirmed that there would be no cost allocations as a result of this sharing. It was also confirmed that internal audit teams in different authorities already shared best practice through various means, including ongoing professional development. The approach proposed would mean that that allocated resources could stretch further.

It was confirmed that there were still shared services with internal audit teams in Northamptonshire and Milton Keynes, but that related mainly to financial systems, whereas the sharing with Peterborough would be in other areas such as Social Care.

It was resolved to approve the Joint Working Protocol for Internal Audit.

320. Safer Recruitment in Schools Update

The Committee considered an updated on the Schools Intervention Service monitoring of the Leadership of Safeguarding, including safer recruitment in maintained schools for the period September 2020 to the end of February 2021.

Noting that Leadership Advisor had attended 29 LADO Allegation Management Meetings ranging across primary, secondary and special schools in the previous six months, a Member asked what this figure had been for the same time period in the previous year. The officer was unavailable to present the report, but would respond to any questions, with responses being circulated to Members and reflected in the minutes¹.

A Member spoke favourably about the very effective working relationship with officers on this issue, and the improvements made to the security of the systems over recent years.

It was resolved to note the report.

¹ Data on LADO meetings unavailable due to a change in personnel in April 2020 - systems have since been strengthened and meetings officially logged. There has also been a meeting between the Leadership Advisers and the LADO across CCC and PCC to iron out roles and responsibilities/expectations, to assist in clarification and accuracy going forward. It is likely that the pandemic impacted on the number of LADO meetings.

321. Forward Agenda Plan

To note the Forward Agenda Plan with the following change: the next Safer recruitment update would be considered at the July meeting, rather than the June meeting.

299	Debt Management Update	Alison Balcombe	£2.07M of outstanding debt related to six invoices issued in October. Detail of those six invoices would be circulated to the Committee.	Details of six invoices circulated to Committee Members on 06/04/21.	Completed
299	Debt Management Update	Alison Balcombe	Highlighted a problem with the headings in the table at paragraph 2.1 of the report, in relation to the periods covered. Officers agreed to correct this for future reports.	To be addressed in future reports.	Ongoing
299	Debt Management Update	Alison Balcombe	Noting that “significant movement before year end” was expected in this area, Head of Finance Operations to provide an update to the Committee on this for the 23/03/21 meeting.	Update provided at the March meeting.	Ongoing
299	Debt Management Update	Alison Balcombe	Table entitled “Collection rates – 2019/20”, the title “no. of invoices” had been duplicated in two successive rows – officers agreed to correct this for future reports to “invoices issues” and “invoices closed” respectively.	To be addressed in future reports.	Ongoing
299	Debt Management Update	Alison Balcombe	October 2020 appeared to be an anomaly in terms of sums in the income suspense accounts. Officers outlined the possible reasons for what was probably a one off payment, and agreed to provide the Chairman with the detail.	£2.8m relates to a single payment from Education and Skills Funding Agency consisting of three payments which are Pupil Premium, Covid Mental Health Support – Schools and Covid-19 Catch Up Premium Schools. Detailed remittance information circulated 06/04/21.	Completed

Audit and Accounts Committee: Minutes

Date: 26th March 2021

Time: 10:05am – 10.13am

Place: Virtual Meeting

Present: Councillors I Bates, J French, P Hudson, T Rogers (Chairman), M Shellens, J Williams and G Wilson

Officers: Gillian Beasley, Christine Birchall, Dawn Cave, Tony Cooper, Tom Kelly, Fiona Macmillan

External: Simon Goacher

322. Apologies for Absence Declarations off Interest

Apologies were presented on behalf of Councillors Wells and McGuire (Councillors Bates and French substituting respectively).

There were no declarations of interest.

323. Farms Audit Report

The Chairman recommended that the Committee make the confidential progress report available for public consideration. Following a vote, the majority of Members agreed to release the report for public consideration.

The Chairman thanked the Committee for their work on this matter.