

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

At the meeting of the **Audit Committee** held at on Wednesday, 25 January 2023 at 10.30 a.m.

PRESENT

S. Watson
(Chair, in the Chair and Co-opted Member)

COUNCILLORS

Cessford, T.
Dale, A.
Grimshaw, L.
Jackson, P.

Oliver, N.
Towns, D.
Wallace, A.

CO-OPTED MEMBERS

Topping, P.

OFFICERS IN ATTENDANCE

Binjal, S.

Monitoring Officer & Interim Director
of Governance

Candlish, T.
Henderson, C.
McDonald, K.

Group Assurance Manager
Group Assurance Manager
Head of Internal Audit and Risk
Management

O'Farrel, R.
Todd, A.
Ward, A.
Willis, J.

Interim Chief Executive
Democratic Services Officer
Communications Manager
Interim Executive Director of
Finance and S151 Officer

ALSO IN ATTENDANCE

Dafter, J.
Earl, R.

Mazars (External Audit)
Advance Northumberland Chief
Operating Officer

Gardner, K.

Interim Chair of Advance
Northumberland Audit Committee
Leader of the County Council

Sanderson, H.G.H.

1 member of the press was in attendance

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55 **APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor J. Reid.

56 **MINUTES**

RESOLVED that the minutes of the meeting of the Audit Committee held on 30 November 2023, as circulated, be confirmed as a true record and signed by the Chair.

57 **DISCLOSURE OF MEMBERS' INTERESTS**

Councillors L. Grimshaw and P. Jackson advised that they would declare interests in item 17 (Executive Management response to the 2021 KPMG report) on the agenda as former board members of Advance Northumberland.

58 **MONITORING REPORT / ACTION LOG 2022-23**

The Committee was asked to review and note its monitoring report/action log for the 2022/23 council year (a copy of which had been filed with the signed minutes).

Regarding Action 1 and 2 these had now been completed and could be removed from the log. Actions 3, 6 and 8 were on the agenda for today's meeting.

Action 4 was still to be discussed between the Chair and Vice Chair to ensure there was no duplication of workload between Audit and the relevant Overview and Scrutiny Committee.

In relation to Action 7, Members were advised that this report had been delayed. It was hoped that the report would be ready for consideration at their March meeting.

RESOLVED that the monitoring report/action log and comments made be noted.

59 **REPORT OF THE LEADER**

Response to the Challenge Board Interim Report 1 for the Member Oversight Group

The Leader introduced the first interim report of the Challenge Board, provided to the Member Oversight Group on the 23.12.22 and considered at County Council on 18 January 2023. (A copy of the report has been filed with the signed minutes).

The Leader advised that back in 2021, he took the decision to commission an independent review of governance in the Council. The final report of the Independent Review of Governance (known as the 'Caller Report') was presented to Full Council in June 2022. In line with the Caller Report recommendations across-party, Member Oversight Group, was established to oversee the

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development and delivery of an Improvement Plan in response to Caller. Again, following the Caller recommendations, the Leader of the Council asked the Local Government Association (LGA) to establish an external Challenge Board of experienced local government Elected Members and Officers to advise the Council on its improvement journey.

The Challenge Board was established and met formally for the first time in October 2022. Following its first three meetings, the Challenge Board drafted its first, interim report and presented its findings to the Members Oversight Group on the 23.12.22.

It was reported that overall, the Board's interim report presented a positive picture of progress. Alongside this, the Board had provided feedback and advice on six key areas of work as set out within the report.

The Chair thanked the Leader for attending the meeting and presenting the report. He commented on the pace and positive direction of travel being achieved so far.

Councillor Jackson spoke about being denied access to information in the past and knew of other former Cabinet Members who had also experienced similar struggles. He stated that the Council had an access to information policy but that it had not always been adhered to in previous years. He commented that all 67 members had the right to information. He welcomed the feedback and advice received including the need for the Council to arrive at an agreed protocol on appropriate access to information to give clarity on what members could and could not have (and why). He stated that the changes being made by the Council would help achieve a change in culture, rebuild trust and enable the authority to move forward.

Councillor Oliver agreed with comments made and felt this was a positive report with the Council already taking great strides to improve. He did raise a question about the pace needed to bring about change quickly, particularly regarding producing budgets and the Corporate Plan. In response the Leader commented that in the past there had been a lot of consultation, but comments made had not always been listened to. He wanted to be precise in who to communicate with and listen to feedback received. Recently there had been an all member policy conference, meetings with town and parish councils, Local Area Councils and discussions with business leaders. He felt this was the best way to get a strong steer on things but understood that as an Administration the responsibility lay with them. He stressed that the Council must continue to implement the necessary changes needed and trusted that if things were moving too fast, they would be informed. It was hoped that the new constitution of the Council and scrutiny methodology would also be agreed in May.

The Chair noted that there was a need to get on and drive forward changes, but that this should be balanced against ensuring the Council did not move too fast that people were left behind.

Councillor Dale commented on the next steps detailed within the Board's report and the requirement for a longer term, three year, holistic, overall improvement plan which was clear about what success would look like and how the current

actions (and any currently missing actions) would achieve this, especially around culture, behaviours, values. She queried if there was a timeline for the development of this plan, would this be the overarching plan to encompass all underpinning plans and suggested Audit Committee examine any shortfalls from the improvement plan if necessary.

The Leader thanked the Interim Chief Executive for the work and support since being appointed and the smooth transition process leading to the appointment of the new Chief Executive. He confirmed that part of the role of the new Chief Executive and her leadership team would be to create an improvement plan. With the help of the Challenge Board, work to develop a longer-term, outcomes-based culture change programme would also take place.

The Interim Chief Executive gave assurances that action and activity was taking place on all points detailed within the report. The longer-term programme would be completed by the annual County Council meeting in May.

The Leader stated that the Council was now very different with key services, frontline services and education all doing very well. He stated that he was very proud of staff for the effort taken and commitment to making real changes.

Councillor Towns agreed that there had been a vast improvement and it felt that everyone was now working together. However, the senior officer team were interim in their current roles. Whilst they were clearly doing their best individually and collectively, the uncertainty and lack of permanence was not conducive to them working as an effective team and them taking a strong lead on the improvement and changes needed. He believed the new Chief Executive and a permanent senior team would only further strengthen the Council. He suggested that Audit Committee continue to follow progress to ensure real cultural changes were being made.

The Interim Chief Executive thanked councillors for their comments and stated that the current senior team had been brilliant and had already started to make very important changes within the Council. The Executive Director recruitment process had been taking place and it was hoped to fill all posts. The Director of Law and Governance (Monitoring Officer) role was also out for recruitment. It was stated that once appointments were filled it would be the first time in 10 years since there was a permanent senior team in place.

Councillor Grimshaw expressed her thanks to J. Willis and S. Binjal who had both been an asset to the Council's senior management team.

RESOLVED that the report be noted.

60 **REPORT OF THE INTERIM EXECUTIVE DIRECTOR OF FINANCE AND SECTION 151 OFFICER**

Changes to the Code of Practice for Local Authority Accounting in the UK for 2022-23

J. Willis, Interim Executive Director of Finance and Section 151 Officer presented the report which provided the Audit Committee with a summary of the key

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accounting changes in the latest edition of the Code of Practice for Local Authority Accounting in the UK (the Code) which would apply to the 2022-23 Statement of Accounts. (A copy of the report has been filed with the signed minutes).

RESOLVED that the changes detailed in the report and in Appendix A which will be taken into account in the preparation of the 2022-23 statement of accounts be noted.

61 **REPORT OF THE INTERIM EXECUTIVE DIRECTOR OF FINANCE AND SECTION 151 OFFICER**

Treasury Management Strategy Statement for the Financial Year 2023-24

The Local Government Act 2003 required the Council to set out its Treasury Strategy for borrowing and to prepare an Annual Investment Strategy, which set out the policies for managing investments and for giving priority to the security and liquidity of those investments. The Council nominated the Audit Committee to be responsible for ensuring effective scrutiny of the Treasury Management Strategy and Policy.

J. Willis, Interim Executive Director of Finance and Section 151 Officer presented the report which set out the Treasury Management Strategy, Treasury Management Policy Statement, the Annual Investment Strategy for the Financial Year 2023-24, Prudential Indicators 2023-24 to 2026-27 and the Minimum Revenue Provision Policy 2023-24. (A copy of the report has been filed with the signed minutes).

It was noted that CIPFA had published revised Treasury Management and Prudential Codes on 20 December 2021 which included revisions to the reporting framework from the 2023-24 financial year.

It was reported that the Treasury Management Strategy Statement detailed the proposed activities of the Treasury Management function for the financial year 2023-24 and was based upon the treasury management officers' views on interest rates, supplemented with leading market forecasts provided by the Council's treasury management advisors, Link Asset Services. Any strategy changes would be reported to Audit Committee.

The Chair commented on training which was highlighted within the Caller report and asked if training received was adequate. J. Willis confirmed that the CIPFA Code required the responsible officer to ensure that Members with responsibility for treasury management received adequate training in treasury management and this was held on a regular basis. Details of a CIPFA webinar for Audit Committee Members in February had recently been circulated and all were encouraged to attend. There was always room for more training and if there was demand more training could be provided.

Councillor Dale stressed the need to carefully examine the proposal to maintain an under-borrowing position to minimise short term net revenue costs because of the risk involved. She commented that there was a need to ensure there was sufficient money put aside to cover ongoing maintenance costs in areas such as

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highways, local transport plan and capital projects. In response, J. Willis spoke about the complexity of forecasting and budgeting for long term commitments and the need to continue to improve recording. She suggested a further discussion take place with Councillor Dale about this issue.

RESOLVED that Audit Committee:

- (a) consider the report and recommend that County Council approves the Treasury Management Strategy Statement, including new reporting requirements, the Treasury Management Policy Statement, the Annual Investment Strategy, and the Borrowing Strategy for the Financial Year 2023-24.
- (b) recommend that County Council approves the Prudential Indicators (Appendix 4) for four years 2023-24 to 2026-27 to ensure that the Council's capital investment plans are affordable, prudent and sustainable.
- (c) recommend that County Council approves the Minimum Revenue Provision Policy (Appendix 5) 2023-24.

62 **REPORT OF THE INTERIM EXECUTIVE DIRECTOR OF FINANCE AND SECTION 151 OFFICER**

Northumberland County Council - Statement of Accounts 2022-23

(A copy of the report has been filed with the signed minutes).

The purpose of the report was to provide the Audit Committee with:

- a. an overview of the timetable for publishing the 2022-23 Statement of Accounts; and,
- b. an update on the Accounting Policies to be applied in the preparation of the 2022-23 Statement of Accounts.

RESOLVED that Audit Committee:

- a. note the key dates in the final accounts process for 2022-23.
- b. approve the Accounting Policies to be used for the preparation of the 2022-23 Statement of Accounts.
- c. authorise the Interim Executive Director of Finance to review the accounting policies as necessary and report any changes to the Audit Committee.

63 **REPORT OF THE INTERIM EXECUTIVE DIRECTOR OF FINANCE AND SECTION 151 OFFICER**

Annual Governance Review and Draft Annual Governance Statement 2021/22

The Leader introduced the report which sought to enable the Audit Committee to review the draft Annual Governance Statement for 2021-22 and consider whether it properly reflected the risk environment and supporting assurances, taking into account Internal Audit's opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. (A copy of the report has been filed with the signed minutes).

Councillor Jackson welcomed the report but queried how the Council would ensure its Governance Statement was followed and what were the consequences

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if the three lines of defence were breached. In response J. Willis confirmed that the draft Governance Statement was published with the accounts and audited externally to ensure it was accurate and comprehensive. The findings from the Caller report spoke about significant weaknesses but this Governance Statement supported assurances that issues were being addressed.

J. Dafter, External Auditor confirmed that each Governance Statement was externally audited.

Councillor Oliver commented on the three lines of defence and the need to be informed quickly if there were any overrides and for those to be dealt with in a timely fashion.

The Chair felt reassured that the three lines of defence were working. Issues were getting picked up and Audit Committee informed, even though this sometimes was not instantly.

Councillor Dale commented on the effective risk management and controls in place and felt that as an Audit Committee they did get assurances, but it was their responsibility to scrutinise and ask questions where necessary. However, she agreed that they did need to see the details if the system had been overridden.

P. Topping reported that as an Audit Committee they needed to be satisfied that the Governance Statement was a true reflection and accurately highlighted the challenges faced by the Council. He felt that the role of the Audit Committee was clearly identified within the statement. In the past there had been frustration about reports not being made available in a faster manner although there was now a different approach, which was welcomed.

RESOLVED that Audit Committee:

- (a) Approve the draft Annual Governance Statement (shown in Appendix A); and
- (b) Agree to the draft Annual Governance Statement being published on the Council's website alongside the draft statement of accounts and reviewed by the Council's external auditors as part of the 21-22 Audit.

64 **REPORT OF THE HEAD OF INTERNAL AUDIT AND RISK MANAGEMENT**

Review of Exit Packages

The purpose of the report was to provide an update to Audit Committee on findings and recommendations from a review of exit packages paid to former employees, as requested by the Section 151 Officer following the issuing of a report under s114 and s114A of the Local Government Finance Act 1988 on 23 May 2022. (A copy of the report has been filed with the signed minutes).

K. McDonald, Head of Internal Audit and Risk Management introduced the report and highlighted the main issues. He advised all that Internal Audit had undertaken a review in accordance with the Section 151 Officer's report and between June and November 2022 provided detailed findings to the Section 151 Officer for consideration as to whether any further unlawful payments have been made. Internal Audit had been requested to prepare a report to Audit Committee, detailing a summary of findings from work that had been undertaken. This report

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had therefore been prepared to update Audit Committee on findings related to weaknesses in systems and procedures and associated recommendations made.

It was reported that in addition to this work, Internal Audit's plan of work for 2022/23 was agreed by Audit Committee on 23 March 2022. The 2022/23 Strategic Audit Plan included a proposed review of recruitment and retention – processes governing changes to terms and conditions and how employees leave the organisation. This planned internal audit was currently underway and the findings would be reported to Audit Committee in the normal manner, once completed.

It was stressed that this report was solely written to examine the processes and systems in place relating to the S151 report and did not go into detail about individual cases. However, the review did identify that a number of exit payments made to former postholders did not comply with the requirements of the Localism Act 2011. There was therefore the potential that these payments could be unlawful. Internal Audit was aware that the County Council was seeking appropriate advice in order to determine whether payments made were unlawful and this aspect would be considered further by the Section 151 Officer and Monitoring Officer. It was reported that where any additional action was identified by the Section 151 Officer and / or Monitoring Officer, subsequent reports to update Audit Committee would be prepared as required.

The Chair thanked the Head of Internal Audit and Risk Management for the detailed report which could not have been easy to draft especially with such a tight remit. The Chair questioned whether this was a systemic issue within the Council. In response it was stated that Internal Audit's review of recruitment and retention would hopefully answer that question once finalised.

Councillor Dale reported that she believed there were other exit packages that needed investigated but had not fallen within the scope of this report. She felt that there needed to be a holistic approach taken to investigate further. She spoke about the changes to the Constitution, the Staff and Appointments Committee, Pay Policy Statement and other policy actions already being put in place which she hoped would ensure this issue did not happen again or was left to keep occurring, particularly as the Council was currently going through a voluntary redundancy scheme.

The Head of Internal Audit and Risk Management confirmed that he was aware of other former postholders not included in the initial list, but these would be picked up as part of the wider piece of work being carried out. However, he confirmed that this review had identified a number of significant weaknesses within the County Council's control framework governing redundancy / exit packages, and non-compliance with relevant legislation and policies that were in place and had made several recommendations to the Section 151 Officer.

Councillor Jackson stated that he had asked for a report to be prepared but had initially asked for a wider scoping review to take place as he suspected there was more that needed probed. He commented that it was a shame that it had taken this long for the Council to investigate. The extent of some of the payments made were very high with some of the voluntary redundancy packages highest in the country. Payments had not been reported to the Leader and the Cabinet. He

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asked for more detail to be provided to Audit Committee. The Caller report mentioned unusual settlement agreements which needed investigated along with the overall lack of recording and transparency. He stated that he believed the payments made could fall into illegality.

The Monitoring Officer stated that all points made were valid, there had clearly been failings, but the Audit Committee had a clear remit and Members had to be careful not to overlap with other statutory duties and responsibilities of others. It would be for the Section 151 Officer and the Monitoring Officer to consider if payments were legal or unlawful and then report to the appropriate committee(s).

The Section 151 Officer stated this report had been commissioned for a specific purpose and the summary here today should hopefully give assurance to Audit Committee that things were being investigated. All aspects would be fully looked into before a judgment was made but that would be a matter for the S151 Officer and Monitoring Officer.

Councillor Dale spoke about the statement of accounts and the Audit Committee's crucial role in scrutinising them as part of the three lines of defence. Members were able to look at the accounts and see what payments were made. If Audit Committee had concerns, they should have been raised. She stated that she had highlighted problems and issues in the past.

The Chair stated that he was keen to follow up the recommendation made by the Head of Internal Audit and Risk Management to propose a review of any implications regarding the exit package that did not appear to have been reported (or correctly categorised) in the appropriate Notes to the Accounts within the respective Annual Statement of Accounts.

The Leader stated that he was deeply troubled about the issues highlighted within the report and the implications relating to the Council's processes and systems of internal control. He had been excluded from discussions around these payments and called for a full investigation.

Councillor Oliver stated that the report showed that there had been significant failures within the system including the Pay Policy Statement. He queried why sections of the Pay Policy Statement had been removed in certain years. He spoke about being a former Cabinet Member who had raised concerns. He said Members had not been advised about former officers exit packages and when asked information was refused. He had additional information and evidence that could be passed to officers if required. He stated that accountability was important, and the cultural changes needed within the Council would only happen once this was embedded.

The Section 151 Officer confirmed that she had received the files from Internal Audit. She would review them in conjunction with the Monitoring Officer and take guidance. At the moment they had the information needed but asked for time and space to consider fully.

The Monitoring Officer respectfully asked Members to manage their expectations going forward with this issue. She advised that depending on what conclusions were reached would determine which democratic path would be followed

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including where such findings would be reported.

Councillor Jackson asked that Audit Committee be kept informed of progress made with this issue.

RESOLVED that that Audit Committee:

- (a) notes the findings and recommendations highlighted by Internal Audit;
- (b) considers the update as a source of assurance at the time it considers the Annual Governance Statement and as part of Audit Committee's role in 'monitoring the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption.

The Leader withdrew from the meeting at this point.

65 **REPORT OF THE HEAD OF INTERNAL AUDIT AND RISK MANAGEMENT**

Preparation of the Strategic Audit Plan 2023/24

The purpose of the report was to outline the approach to preparing the 2023/24 Strategic Audit Plan, for consideration and endorsement by the Audit Committee. The report also ensured the Audit Committee, as a key stakeholder of Internal Audit's work, was engaged at an early stage in the planning process. (A copy of the report has been filed with the signed minutes).

RESOLVED that Audit Committee:

- (a) consider and endorse the approach to preparation of the 2023/24 Strategic Audit Plan, and
- (b) are also invited to highlight any areas for consideration by the Head of Internal Audit and Risk Management, for inclusion in the 2023/24 Strategic Audit Plan.

66 **REPORT OF THE HEAD OF INTERNAL AUDIT AND RISK MANAGEMENT**

Public Sector Internal Audit Standards

K. McDonald, Head of Internal Audit and Risk Management introduced the report which aimed to inform Audit Committee of the requirements of the Public Sector Internal Audit Standards (April 2017) and the related Local Government Application Note; and the conformance by Northumberland County Council's Internal Audit service to the requirements of these standards. (A copy of the report has been filed with the signed minutes).

Councillor Dale expressed her gratitude to the work of Internal Audit, particularly since they had recently ended the shared service with North Tyneside Council and were still adjusting to the new arrangement.

RESOLVED that Audit Committee:

- a. Note the legal requirements to be fulfilled by all providers delivering Internal Audit activity within relevant authorities in England and Wales (the Public Sector

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- Internal Audit Standards and related Local Government Application Note);
- b. Note that a self-assessment of adherence to the Public Sector Internal Audit Standards and the related Local Government Application Note has been performed and a summary is attached as Appendix A. This demonstrates that Northumberland County Council's Internal Audit service has demonstrated a high level of conformance to the requirements of the standards;
 - c. Note that in the small number of areas where further development has been identified to secure full conformance to the standards, appropriate actions are planned to ensure this is the case, and that updates will be provided to future meetings of Audit Committee on progress in relation to these actions;
 - d. Agree the Quality Assurance and Improvement Programme which is attached as Appendix B, which is a requirement of the Public Sector Internal Audit Standards;
 - e. Note that it is a requirement that the Internal Audit service will be externally assessed at least once in every five years, and agree that Northumberland County Council's external assessment will be performed before the end of March 2023 by CIPFA (Chartered Institute of Public Finance and Accountancy);
 - f. Agree that the outcomes from the external assessment will be reported to a future meeting of Audit Committee once the external assessment has been completed.

67 **REPORT OF THE EXTERNAL AUDITOR**

Audit Progress Report

This report provided the Committee with:

- an update in respect of 2019/20 value for money (VFM) work;
- an update in respect of 2020/21 remaining audit work;
- an update in respect of 2021/22 audit work; and
- a summary of recent relevant national reports and publications for your information (Section 2).

J. Dafter drew members' attention to the main points in the report including the temporary relief now available to local authorities regarding infrastructure assets (a copy of which has been filed with the signed minutes).

In response to a question raised from Councillor Oliver regarding the Council's Value for Money arrangements work, it was reported that it was hoped this would be completed soon.

RESOLVED that the External Audit Progress report be noted.

68 **DATE OF NEXT MEETING**

RESOLVED that the next meeting is scheduled for Wednesday, 29 March 2023 at 10.15 a.m.

69 **EXCLUSION OF PRESS AND PUBLIC**

RESOLVED:

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(a) That under Section 100A (4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following items on the Agenda as it involves the likely disclosure of exempt information as defined in Part I of Schedule 12A of the 1972 Act, and

(b) That the public interest in maintaining the exemption outweighs the public interest in disclosure for the following reasons:-

Agenda Item

17 & 18 Paragraph 3 of Part 1 of Schedule 12A

Information relating to the financial or business affairs of any particular person (including the authority holding the information).

Disclosure could adversely affect the business reputation or confidence in the person/organisation, and could adversely affect commercial revenue.

70 **ADVANCE NORTHUMBERLAND LIMITED**

Executive Management response to the 2021 KPMG report

Councillors L. Grimshaw and P. Jackson declared interests in this matter and stated they would take no part in the discussion. Also, Councillor Dale advised that she would need to leave the meeting at this point to attend a prior commitment. It was noted that this would make the meeting inquorate. However, the Monitoring Officer advised that as the report was for information and no decision was to be taken, Members could proceed.

Members received a summary prepared for Northumberland County Council's Audit Committee. (A copy of the report has been filed with the signed minutes, coloured pink and marked "Not for Publication").

K. Gardner, Interim Chair of Advance Northumberland Audit Committee and R. Earl, Advance Northumberland Chief Operating Officer were in attendance to discuss the Executive Management response to the 2021 KPMG report.

Members congratulated Advance Northumberland for the significant progress made and the continuing good relationship between the two Audit Committees.

RESOLVED that the report be noted.

K. Gardner and R. Earl withdrew from the meeting at this point.

71 **REPORT OF THE HEAD OF INTERNAL AUDIT AND RISK MANAGEMENT**

Group Audit Committee: Advance Northumberland Internal Audit Plan 2022/23 Update and Preparation of the 2023/24 Internal Audit Plan

The purpose of the report was to provide an update to Group Audit Committee on

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progress with the 2022-2023 Internal Audit Plan covering Advance Northumberland Group of Companies. The report also outlined the approach to preparing the 2023/24 Internal Audit Plan. (A copy of the report has been filed with the signed minutes, coloured pink and marked "Not for Publication").

K. McDonald, Head of Internal Audit and Risk Management detailed the main points of the report for members.

RESOLVED that Group Audit Committee notes and considers the update on the Advance Internal Audit Plan for 2022-2023 summarised in Appendix 1, together with the approach to be undertaken in preparation of the 2023/24 Internal Audit Plan, as part of Group Audit Committee's role in maintaining governance oversight of all entities within the County Council's accounting group boundary.

CHAIR.....

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