

AUDIT COMMITTEE

QUESTIONS TABLE – WEDNESDAY 26 JULY

Page and Paragraph Number	Question	Responsible Officer	Response
14 / 1	Homes England Audit is underway, Do we know timescales on when they plan to finish and report to the committee?	Head of Financial Services	Current expectations are that the findings of the report are due to be release in March 2024. These will be brought before Audit Committee as soon as the Council’s response to any audit findings/ recommendations are agreed by officers. I expect this to be June 2024 (this is the first Audit Committee meeting after the expected release date of the Homes England report).
15 / 1	The Target Risk Score for Financial Resilience is 9. Compared to other areas this is one of the highest target scores. Why would you want a high target score in this area? Are you factoring in this area worsening over the months ahead?	Head of Financial Services	The target risk scoring is an acknowledgement of the extremely challenging financial environment that the Council, like other local authorities, is currently operating in. The consequences/ impact of weakening financial resilience (should it occur) will always be significant in terms of financial and service impact. The likelihood of this risk materialising (even target risk) is heightened due to current economic conditions (rising costs) and the continued uncertainty around local government funding arrangements.
41 / 2	Osbornes ongoing poor performance and lack of contractors available to complete work required by OSPL, Is this the reason behind asking to increase H&S auditing time to 10 days, so that you can focus more attention on Osbourne? and who are OSPL?	Head of Financial Services	The request to expand the scope of the audit is to expand cover improvements to arrangements for the monitoring of contractors responsible for health and safety related work within the Council’s housing stock. This includes that relating to Osborne but will cover other key contractors too. OSPL- Osborne Property Services Ltd. Used interchangeably with Osborne.
54 / 1	21/22 - Safeguarding & Prevention, actions due 08/22, revised to 01/23, now expected 08/23. Why the ongoing delays in implementing actions?	Head of Financial Services	The first recommendation relates to inclusion of safeguarding contractual terms. These are implemented for the majority of relevant Council contracts. Implementation on housing contracts is ongoing, with delays due to the complexity of affected contracts. There is a major review of housing contracts underway at present. Safeguarding clauses are being updated as part of the review of these contracts. This review has been a major piece of work for

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			<p>the Council for the last 12 months, with safeguarding clause updates just one aspect of revisions to contractual arrangements.</p> <p>The second recommendation relates to the update of the Council's safeguarding policy. Delay in implementation due to service capacity. This policy has now been drafted and is being reviewed by the Council's new Head of Safe Communities (one month in post).</p>
55 / 1	21/22 – Planning Enforcement, actions due 05/22, revised to 02/23, now expected Q1/24. Why the delays? and why did this area not make it onto the Strategic Risk Register presented today to committee?	Head of Financial Services	<p>The risk identified is an operational risk, rather than a strategic risk. This is why this risk is not covered by agenda item 5 (Strategic Risk Register). Operational risks across the organisation are currently being updated on the Council's risk management system in time for September reporting following the Council's service planning process. Delays on implementation were originally due to system access – now resolved.</p>
96	Assuming outstanding recommendations that require primary legislation are implemented. Do we know rough timescales here? And is there any deadline for implementation of reports recommendations or is it a "nice to do" at the moment?	Head of Financial Services	<p>No firm deadlines given in the report. Implementation of outstanding recommendations is dependent upon central government. External audit will attend committee on Thursday and may be able to give a view.</p>
96	The estimated increase in cost of 150% - is this mainly Grant Thornton costs? Does this include the costs of appointing an independent person/s to the committee, (is this part time, full time, Salaried or allowance based?)	Head of Financial Services	<p>This is 100% costs for external auditors due to the argued increased in complexity of audits across the local authority sector. This excludes the costs of any audit committee arrangements which are entirely separate. The independent person would not be salaried. They would be entitled to claim reasonable expenses only in relation to committee attendance/ work.</p>