

**GOVERNANCE & AUDIT COMMITTEE  
19 OCTOBER 2022  
7.30 - 8.09 PM**



**Present:**

Councillors Allen (Chair), Wade (Vice-Chair), Brossard, Mrs Hayes MBE, Heydon and Leake

**Apologies for absence were received from:**

Councillors Gbadebo

**15. Declarations of Interest**

There were no declarations of interest.

**16. Minutes of previous meeting**

**RESOLVED** that the minutes of the meeting of the committee held on the 20 July 2022 be approved as a correct record.

**17. Urgent Items of Business**

There were no urgent items of business.

**18. Strategic Risk Update**

Sally Hendrick, Head of Audit and Risk Management, presented the updated Strategic Risk Register.

The Strategic Risk Register was reviewed every quarter by Strategic Risk Management Group, prior to review by CMT. This had happened in August and September 2022 with the following changes being agreed:

- Increase of Finance risk due to inflationary pressures and increased demand on social care and special needs education services.
- The inclusion of a risk around refugees.

Following the Committees comments and questions, the following point were made:

- The finance and economic risk had increased over the last 3 months, this was shown by the upwards arrow in the diagram.
- The finance and economic risk included contractual matters.
- In terms of cyber risk cover, it was explored previously, and a compressive exercise undertaken. However, cover was not offered, which was a national issue, with insurers cautious around risk in that area and nervous in the market. A proposal had come forward but was withdrawn.
- The Council were working with organisations who would be able to help in the event of a cyber-attack and respond to any incidents.

- The Council had tight cyber controls.
- The Council was often under cyber-attacks on a daily basis, and this was common throughout the public sector nationwide.

It was noted by the Committee that the Finance and Economic risk had increased due to a number of factors.

**RESOLVED** that the Committee to provide feedback to CMT on the strategic risk register.

## 19. Internal Audit Update

Sally Hendrick, Head of Audit and Risk Management, presented the Internal Audit Update. This was a quarterly update and covered progress from April to the end of September.

There had been some delay in progressing the 22/23 Audit Plan due to resourcing pressures and a number of audits brought forward due to covid, particularly audits in schools where access during the pandemic had been limited. One of the external providers had also limited their number of days provide, which had also hindered resourcing capacity. The external inspection of Children's Services had also resulted in a backlog of audits in this area. However, in order to strengthen the team's capacity and resources interviews had taken place for an apprentice within the team, however this was at the early stages.

It was raised that there had been a historic issue with actions from audits not being completed which had led to duplication of works, therefore a recommendation tracker had been introduced as a database for management to maintain and update to ensure actions are addressed and completed, which should reduce the number of repeat partial assurances. This had been a large piece of work to complete with the database covering audit actions dating back to 2019.

A summary of the outcome of finalised and audits with reports issued in draft were set out within the report at 3.6, as well as the number of grants issued.

There was a summary of identified high priority recommendations, many of which had already been identified by managers, with some asking for the audits to be undertaken such as SEND and the Permanency Planning.

Arising from the Committee comments and questions, the following points were made:

- Thanks was given for implementing the colour coding on the audits, CMT had previously asked for this to be removed.
- Clarification was being sought from directorates in regard to which of the remaining audits were required this year and which could be deferred, however Sally was not overly concerned and felt that a corner was being turned and better progress was being made.
- The external provider had now offered 25 days in quarter 4.
- A number of the audits were normally completed in quarter 4.
- There were a large number of audits in progress.
- It was suggested that a "this time last year" column be included within the report.
- There was little engagement with the external auditors, and they didn't put much reliance on the work of the internal auditors.
- The Welfare Team would add the penalty to any benefit investigation.

- DWP would flag issues to the Welfare Team in some instances, and adjustments would be made accordingly.
- It was very difficult for the questionnaire to be completed and due to the resource pressures, chasing responses hadn't been a high priority.
- It could be said to DMT that the Committee make the questionnaire mandatory.
- During 2021/22 the grants through the revenue team had added additional pressure, this would have been reported in the audit opinion for the previous year.

The Committee noted the update on progress on the Internal Audit Plan for 2022/23.

## 20. **Councillor Code of Conduct - Update**

The Borough Solicitor, Sanjay Prashar, provided an update to the Committee on the cursory amendments to the existing Code of Conduct for Councillors and Co-opted Members which had been agreed by the Code of Conduct Working Group.

The current Code of Conduct had been in place since 2012. In January 2020 the Committee for Standards in Public Life included a best practice recommendation for local authorities to the adopt a Code of Conduct based on a model produced by the Local Government Association (LGA) to adopt with or without amendments should authorities choose to do so.

In January 2022 the Code of Conduct Working group of Bracknell Forest Council Councillors convened to consider whether the Council should adopt the Model Code in whole, in part or alternatively retain the existing Code.

The Working group expressed general satisfaction with the Council's existing Code but suggested a few cursory amendments:

- (i) redraft the Code in first person,
- (ii) reference the Mayor's Charter and
- (iii) include a link to the LGA Guidance

The amendments were drafted by the Borough Solicitor and agreed at a meeting with the Chair of the Working Group and the Assistant Director Democratic & Registration Services, which were then circulated to members of the Working Group in July for final approval.

As a result of the Committee's comments and questions, the following points were made:

- The gifts and hospitality allowance would remain at £25 and not increase to £50 as recommended by the LGA.

**RECOMMENDED** that Council approve the changes to the Councillor Code of Conduct as set out in Appendix C of the Borough Solicitor's report and agree to the constitution being amended accordingly.

**CHAIRMAN**