

MINUTES of that part of the meeting of the AUDIT AND RISK COMMITTEE, which was open to the press and public held on WEDNESDAY 6 DECEMBER 2023 7.pm.

### **Present**

Councillor Eva Kestner (Chair), Councillor Billy Harding (Vice Chair), Councillors Hau-Yu Tam, James Rathbone, Luke Sorba, and Suzannah Clarke.

Independent members: Andrew Jones, Mark McLoughlin and Marcus O'Toole.

Officers Present: In person David Austin (Acting Executive Director of Corporate Resources), Rich Clarke (Head of Assurance)

Officers present remotely: Katharine Nidd (Acting Director of Finance), Terence Madgett (Acting Chief Accountant).

Present Remotely: Paul J Jacklin (Grant Thornton), Joanne E Brown (Grant Thornton).

## **1. Minutes**

RESOLVED that the minutes of the meeting of the Audit and Risk Committee held on 1 November 2023 be confirmed and signed.

## **2. Declarations of Interests**

None.

## **3 External Audit Update**

- 3.1 The Acting Chief Accountant presented the report. He said that the amendments to the 2022/23 Audit of Accounts by 30 November 2023 had not been achieved as had been hoped. This was because some evidence around leases and asset information was not available. Officers now had the information which had been cleared by Grant Thornton. Officers had been agreeing all the amendments that had been put into the accounts. A cash amendment was still outstanding and would be sent to Grant Thornton for clearance, but officers were very close to closing the audit. It was hoped that the final statement would be agreed with Grant Thornton in the next few days.
- 3.2 The Audit Findings Report and all the addendums would be submitted to a future meeting of this Committee. They would be formally agreed by the Chair and the Acting Executive Director of Corporate Resources and the final accounts agreed with Grant Thornton.
- 3.3 A representative from Grant Thornton, Ms Brown addressed the Committee. She assured members that no material adjustments had come out since this Committee reviewed the audit report. They were all captured in the amendment

document. She said that she had not noted anything of concern. The annual audit report was also in the agenda pack which was a more detailed report covering Grant Thornton's value for money responsibilities. It required final management. It would be finalised with management responses but management had seen the report and agreed it in principle.

- 3.4 The Acting Director of Finance advised that responses to the Value for Money Report were being collated. A report would be brought back to the next meeting of this Committee which would include management responses.
- 3.5 A member referred to the VFM report and improvement recommendation 1. It was considered to be vague. Grant Thornton were asked whether they were aware of any organisations or strategies along the lines suggested for implementation. Ms Brown said that this was classed as a minor improvement point but accepted the member's point regarding sharing and learning. She agreed to identify other local authorities that Lewisham may wish to contact to identify whether there was anything further, in the way of actions, that could be taken. She agreed to share some examples with the Acting Executive Director for Corporate Resources. This could possibly be built into the management response.
- 3.6 In response to a question about improvement recommendation 3, members were advised that officers were clear about what savings were required and the action needed to be put in place to achieve these savings. Reporting reflected this and it would form part of the management response that was being drafted. There had been previous discussion at Public Accounts Select Committee, and recommendations regarding the importance of sufficient sensitivity analysis. Going into next year, this was partly about moving to a forward look rather than a backward one and ensuring that there is a broader look at the risks and the potentials. In January there would be discussions about overspends reduction before the budget. This followed some of the recommendations made by Grant Thornton and officers would continue to look at making improvements.
- 3.7 A councillor asked a question about information regarding amendments to collection fund creditors and debtors as set out at page 61 of the agenda. Mr Jacklin advised that the adjustments were fairly small and did not have a massive impact on the position. They were moving in the same direction. The debtors figures were decreasing and creditors were increasing. In total, it was a £3m figure which was below materiality levels. The acting Chief Accountant agreed to supply more detailed information to the member if required.
- 3.8 The Chair wanted to place on record her thanks to everyone involved in this Audit and was pleased to see stability in the accounts going forward. She thanked Grant Thornton for their work of the past few years and looked forward to seeing the final version of the 2022/23 External Audit of the Statement of Accounts.

RESOLVED that the following be noted:

- (i) the contents of the report.
- (ii) the Audit Findings Reports 2022/23 and addendums from Grant Thornton following the external audit of the Council's Statement of Accounts and Pension Fund Accounts; and

(iii) the Auditor's Annual Report 2022/23 from Grant Thornton

#### **4. Internal Audit Update**

4.1 The Head of Assurance introduced the report.

4.2 Following discussion, the following key points were noted:

- In response to a question about Internal monitoring, members were advised that Executive Directors received periodic updates. The Corporate Assurance Board comprised statutory officers and the Head of Assurance who also considered these updates and provided pressure if necessary. There were genuine reasons why some actions had been delayed. Risks were not running out of control because the areas were being monitored. Reference was made to VAT 6-Jul-21 and how the action was being monitored by the Acting Chief Accountant which kept risk down until completion had taken place.
- Audit sector – one of the key drivers behind the delay in the accounts was difficulty in recruiting and retaining staff with the expertise to complete the task at hand within internal and external audit.
- A question about how Chairs of scrutiny committees could receive sight of relevant In-progress Audit Engagements was asked. Of particular interest were Children's Social Care Assurance Mapping, Repairs Service – Disrepair and Housing Delivery Programme. The Head of Assurance agreed to investigate how this could be scheduled. He did not expect any confidential matters to be included in the reports. The Chair asked how there could be wider scrutiny throughout the Council ensuring that risk elements were considered as well. The Chair asked how she could facilitate this and asked to discuss the matter outside the meeting.
- The four overdue High Priority Actions within the Housing directorate on page 167 of the agenda, were open and the reason why they were in the report was discussed. The original due date for all of them was suggested by the service based on an understanding of the capabilities of the system. However the system did not reach the capabilities anticipated by officers and so other means had to be discovered to deliver the same outcomes. The Annual licence renewal was given as an example. There had been an expectation that a system report could be run that would identify all the licences due for renewal. This had not been possible and was undertaken as a manual task, but this was not a sustainable way of reducing risk because of the extra work involved in delivering the control. The implementation date was now June, and the Head of Assurance had been advised that officers were confident that by this date a sustainable approach to implementing that control would be achieved. Any progress would be reported to the next meeting of this Committee.
- This Internal update did not include action from Lewisham Homes. The actions listed in the report were Lewisham Council's performance. Last year, officers had undertaken a substantial exercise, quality checking all the actions inherited by the Council to ensure that they were still delivering the improvements that officers hoped for. A similar process was being

undertaken with regard to actions inherited from Lewisham Homes. The work would be ready early next year.

- A large part of Lewisham Homes' Audit work was delivered by an external firm, TIAA, under a 5 year contract which had just ended. They were responsible for writing and delivering the audit plan. The Head of Assurance had been working with this company and its staff for the past year and so bringing them into this approach had been seamless. Next year, Lewisham Homes would be part of the Internal Audit and officers would need to consider how they wanted to deliver this service before presenting the 2024/25 Internal Audit.
- A member expressed a strong preference for keeping as much of the core audit work as possible in house. The reliance on external providers could be a negative. There was benefit to an organisation having strong assurance service and strong internal audit services outside of just audit work. However, there were certain specialised areas of audit work which would not be cost effective if managed in house.

RESOLVED that the report be noted.

## **5. Risk Register**

5.1 The Head of Assurance presented the report.

5.2 Following discussion, the following key points were discussed:

- There were two very high risks under housing directorate. Members were advised that the quality of the housing stock was one of the Council's key strategic objectives so risks that would bring about the failure to meet that objective, were prominent in the risk register. It was an important issue. The Acting Executive Director for Corporate Resources explained that he had been challenged on two risks for which he was responsible; the risks for widescale financial control failure and the ability to set a balanced budget. He explained how the judgement had been made according to the scale of the issue, the horizon for it and the time available for mitigation.
- There was discussion about producing the risk register. One of the key milestones in producing the register was presenting it back to the Executive Management Team and whether officers agreed that these were the top 20 risks of concern or whether other risks should have been included. There had been general consent from the Team and Mayor and Cabinet that this register was appropriate for Lewisham. The challenge was to keep the register current as the organisation and the environment changed.
- In response to a question about target risk matrix, members were advised that the target should be achievable. At present, there was not a consistent time for that target; officers could look to adding this in the future. It would be useful to know what horizon they were working on in terms of the target. The specific targets were discussed with the risk owners.
- The Acting Executive Director of Corporate Resources advised members that he had recently attended a meeting to discuss resilience for wide risks including flooding or large fires. The risk register was an internal operational register and since covid and the cost-of-living crisis, officers had inherited

more support mechanisms for residents than were in core duties. He was concerned about how quickly they could revert back to core duties and hoped that this could be achieved within a 1 year to 18 months.

- In response to a question about setting a target risk, the Head of Assurance advised that this was a judgement about uncertain events. This was why there was a prompt to ensure that the register was regularly circulated to several different internal management teams, seen by a number of different officers and could be changed if necessary to ensure that it remained a register that was current. The register would also be submitted regularly to this Committee.
- Councillor Sorba referred to the 'high risk' section in the report. He wished to place on record that he was appalled at the scale of underperformance of Lewisham's housing stock and the number of residents that had been affected. The Governance failure and poor management was identified as the responsibility of a previous institution, Lewisham Homes. He asked whether arms length organisations were more likely to be able to operate with poor management. He asked whether it would be appropriate to invite the Executive Director for Housing to this Committee or whether it would be more appropriate for Housing Select Committee to scrutinise this issue. The Acting Executive Director for Corporate Resources advised that there was more control if the service was within the authority or externally there would be a contract or a management agreement. However, the risks were different. He recommended that if the governance failure of Lewisham Homes was discussed at Committee, both Housing Select Committee and this Committee should be invited to the meeting.
- The Chair recommended that a more in-depth report on housing stock be submitted to the next meeting of this Committee. They were the two highest risks in the register and were of concern to all members of the Committee. It was agreed that all the mitigation actions should be documented before any 'deep dives' so that it could be considered from a risk perspective rather than more generally and possibly duplicating the work of the Housing Scrutiny Committee.
- In response to a question about the agility of the system, the Head of Risk confirmed that it was extremely agile. Information on risk had been documented on a spread sheet but they were not risk software management tools. He could now attend meetings in directorates with software open and record changes producing live data. Every director has access to the system and could make changes as required. They could also see risks in other directorates. One of the development areas was using tags to categorise risks. This was being built to develop cross directorate analysis. It was an important tool because risk in one directorate could affect risk in another.
- It was suggested that the directorate risk register could be used to drive scrutiny committee agendas. The Head of Assurance considered this to be a good idea and could work towards this when scrutiny committees planned their work programmes.
- In response to a question about how robust the evaluation of risk was, the Head of Assurance said that it was the risk owner's responsibility to place a risk. It was a judgment that was open to challenge and does receive challenge.
- There was discussion about single risk statement. The Head of Assurance did not believe that it would be meaningful in a large organisation. A member of

the Committee worked for an organisation with a single risk statement. He referred to risk owners in Lewisham who set their own risk appetite and asked whether this was a formalised accountability or whether it was accepted as the status quo. The Head of Assurance advised that the risk register had been a formalised document process that did not benefit from officer discussions around it. The framework was still new and as officers became more familiar with the risks moving around the matrix, there could be more of a consensus view about what target risk was acceptable and what level of risk should be examined and reviewed further. He considered that consensus should emerge naturally from discussions, rather than imposing an abstract view onto live circumstances for a sustainable and effective outcome.

- One of the outcomes of the work undertaken by the Head of Assurance, was that there was a much stronger understanding and conception of risk across the Council. It was agreed that scrutiny committees should consider the corporate risk register. If there were any significant risks in a directorate, that should also be reported to the appropriate scrutiny committee.
- The Head of Assurance agreed to include some marking in the register, that demonstrated the distance between current and target risk.

### 5.3 In conclusion the Chair said:

- The corporate risk register was not an appropriate document to be published on a regular basis. It was more important that when risk changed within the directorates, there was a mechanism to ensure that it was brought to the attention of appropriate scrutiny committee and that they were aware of the risk as a possible work programme.
- It was good to see changes and clarity regarding risks that were on the register and those that were not. She thanked officers for their hard work and looked forward to a further report at the next meeting.
- The Chair asked whether a more in-depth report on housing stock would be ready for the next meeting of this Committee. The Head of Assurance agreed to work towards this deadline, speak to the risk owner and keep in contact with the Chair regarding the viability of this deadline. It was agreed that the decision as to whether this in-depth report was ready for the next meeting be delegated to the Chair and the Head of Assurance.
- The Chair referred to the Health and Safety risk that was just below the housing risk. She said that there should be a conversation with the Health and Safety Committee to ensure that this was being considered in the appropriate way by this Committee or the Health and Safety Committee
- The Chair recommended that the second deep dive should be workforce attraction and retention.

**RESOLVED** that the report be noted.

## 6. Exclusion of the Press and Public

**RESOLVED** that under Section 100 (A) (4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely

disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12 (A) of the Act, as amended by the Local Authorities (Executive Arrangements) (Access to Information) (Amendments) (England) Regulations 2006 and the public interest in maintaining the exemption outweighed the public interest in disclosing the information:

- 7. Oracle Accounting Software Issue
- 8. Counter Fraud Case Studies

The following is a summary of the items considered in the closed part of the meeting.

**7. Oracle Accounting Software Issue**

RESOLVED that the report be noted.

**8. Counter Fraud Case Studies**

RESOLVED that the report be noted.

The meeting ended at 9.22pm

Chair

**1. Minutes**

RESOLVED that the minutes of the meeting of the Audit and Risk Committee held on 1 November 2023 be confirmed and signed.

**2. Declarations of Interest**

None

**3. External Audit Update**

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- The Head of Assurance agreed to include some marking in the register, that demonstrated the distance between current and target risk.

### 5.3 In conclusion the Chair said:

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- The Chair recommended that the second deep dive should be workforce attraction and retention.

**RESOLVED** that the report be noted.

**6. Exclusion of Press and Public**

**RESOLVED** that under Section 100 (A) (4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12 (A) of the Act, as amended by the Local Authorities (Executive Arrangements) (Access to Information) (Amendments) (England) Regulations 2006 and the public interest in maintaining the exemption outweighed the public interest in disclosing the information:

- 7. Oracle Accounting Software Issue
- 8. Counter Fraud Case Studies

**7. Oracle Accounting Software Issue**

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