

Audit and Standards Committee

Date: Friday 24 September 2021
Time: 10.00am
Venue: Committee Room 2, Shire Hall

Membership

John Bridgeman (Chair)
Councillor Parminder Singh Birdi
Councillor Sarah Feeney
Councillor Bill Gifford
Councillor Brian Hammersley
Councillor John Horner
Councillor Christopher Kettle

Items on the agenda: -

1. General

(1) Apologies

(2) Disclosures of Pecuniary and Non-Pecuniary Interests

Members are required to register their disclosable pecuniary interests within 28 days of their election of appointment to the Council. Any changes to matters registered or new matters that require to be registered must be notified to the Monitoring Officer as soon as practicable after they arise.

A member attending a meeting where a matter arises in which they have a disclosable pecuniary interest must (unless they have a dispensation):

- Declare the interest if they have not already registered it
- Not participate in any discussion or vote
- Leave the meeting room until the matter has been dealt with
- Give written notice of any unregistered interest to the Monitoring Officer within 28 days of the meeting.

Non-pecuniary interests relevant to the agenda should be declared at the commencement of the meeting.

The public reports referred to are available on the Warwickshire Web

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- (3) Minutes of the Previous Meeting** 5 - 12
To confirm the minutes of the meeting held on 10 June 2021.
- 2. Warwickshire County Council and Warwickshire Pension Fund Statement of Accounts 2020/21 - Progress Update** 13 - 34
The report and appendices are attached.
- 3. Review of Overview and Scrutiny** 35 - 58
The report and appendices are attached.
- 4. Work Programme and Future Meeting Dates** 59 - 60
To consider items for the Committee's Work Programme and the dates of future meetings to be held at Shire Hall, Warwick at 10am as follows:
- 4 November 2021
 - 24 March 2022
- 5. Any Other Business**
- 6. Reports Containing Confidential or Exempt Information**
To consider passing the following resolution:
- ‘That members of the public be excluded from the meeting for the items mentioned below on the grounds that their presence would involve the disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.’
- 7. Exempt Minutes of the Meeting of the Audit and Standards Committee Held on 10 June 2021 and Matters Arising** 61 - 64
The minutes are attached.
- 8. Internal Audit Progress Report** 65 - 74
The report and appendix are attached.

Monica Fogarty
Chief Executive
Warwickshire County Council
Shire Hall, Warwick

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Disclosures of Pecuniary and Non-Pecuniary Interests

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Public Speaking

Any member of the public who is resident or working in Warwickshire, or who is in receipt of services from the Council, may speak at the meeting for up to three minutes on any matter within the remit of the Committee. This can be in the form of a statement or a question. If you wish to speak please notify Democratic Services in writing at least two working days before the meeting. You should give your name and address and the subject upon which you wish to speak. Full details of the public speaking scheme are set out in the Council's Standing Orders.

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Audit and Standards Committee

Thursday 10 June 2021

Minutes

Attendance

Committee Members

John Bridgeman (Chair)
Councillor Parminder Singh Birdi
Councillor Sarah Feeney
Councillor Bill Gifford
Councillor Brian Hammersley
Councillor John Horner
Councillor Christopher Kettle

Officers

Helen Barnsley, Democratic Services Officer
Paul Clarke, Internal Audit Manager, Delivery Lead
John Cole, Trainee Democratic Services Officer
Sarah Duxbury, Assistant Director, Governance and Policy
Andrew Felton, Assistant Director, Finance
Allison Lehky, Service Manager, HR Enabling
Chris Norton, Strategy and Commissioning Manager, Treasury, Pension, Audit & Risk
Rob Powell, Strategic Director, Resources
Virginia Rennie, Strategy and Commissioning Manager, Strategic Finance

Others Present

John Gregory, Key Audit Partner – Grant Thornton
Jim McLarnon, Audit Senior Manager – Grant Thornton

1. General

(1) Apologies

Apologies were received from Barnaby Briggs (Assistant Chief Fire Officer).

(2) Disclosures of Pecuniary and Non-Pecuniary Interests

Councillor Kettle stated that he had previously been employed by Grant Thornton, though not in an audit capacity.

(3) Minutes of the previous meeting

Resolved:

That the minutes of the meeting held on 25 March 2021 be approved as an accurate record.

Matters Arising

In response to the Chair, Sarah Duxbury (Assistant Director, Governance and Policy) advised that the proposed revisions to the Member Code of Conduct which were supported at the last meeting of the Committee had been endorsed by Cabinet and would be presented at the meeting of full Council on 1 July 2021.

2. Warwickshire County Council - Audit Plan and Fee Letter

John Gregory (Grant Thornton) introduced the item, stating that levels of materiality and significant risk were broadly consistent with previous years. An updated auditing standard on accounting estimates was now in place; this required closer examination of assumptions underlying estimates and internal financial reporting processes. This was pertinent to auditing of pension liability as well as property, plant, and equipment (PPE) valuations.

John Gregory advised that a revised approach to value for money assessments was in place. At this stage, no significant risks had been identified. A baseline commentary of arrangements across key criteria was required under the new Code of Audit Practice, including financial sustainability; governance; and arrangements in place to secure economy, efficiency, and effectiveness in the use of resources.

John Gregory highlighted the increased audit fee. He directed members' attention to the findings of the Redmond Review which had examined external auditing arrangements within local government and concluded that fees were insufficient to meet increased demands on external auditors. Additional government funding had been made available to local authorities of offset increased costs. WCC officers had acknowledged the justification for an increased fee.

The Chair stated that regulatory changes had resulted in a significant amount of extra work for the external auditor. There were areas of local government activity that should be subject to a higher level of scrutiny and the Committee had expressed its support for this approach.

Councillor Kettle stated that members' understanding of the scale of financial matters under consideration would be improved by the provision of specific figures within the Audit Plan to provide context.

Rob Powell (Strategic Director, Resources) advised that the Audit Plan was not orientated to provide a breakdown of the Council's Budget, but rather to provide an assessment of materiality set against gross revenue spend. The Council Budget set out the quantum of specific cashflows and cost pressures, including the overall deficit position of the Dedicated Schools Grant (DSG). Specific details could be provided following the meeting if required.

In response to Councillor Kettle, John Gregory advised that the duties placed upon the Audit & Standards Committee referred to within the Audit Plan had been introduced to ensure compliance

with the new requirements specified by the International Standard on Auditing (UK) 540. He suggested that these duties provided an effective framework to enable members of the Committee to scrutinise the draft Statement of Accounts at its next meeting. He commented that the estimates under consideration were substantial, including net pension liability and PPE valuations.

Councillor Kettle stated that provision of supporting evidence would enable the Committee to balance its responsibilities more effectively. In response to the Chair, John Gregory stated that the external auditor would seek to supply details of an order of magnitude provided this did not detract from the core message of the Audit Plan.

Andrew Felton (Assistant Director, Finance) advised that a training and development session would be provided to outline the role of the Committee and support members' scrutiny of accounts.

In response to the Chair, Sarah Duxbury (Assistant Director, Governance and Policy) advised that the Committee's previously scheduled meeting on 27 July 2021 had been converted to a training and development session. This would cover information relating to the Dedicated Schools Grant and Pension Fund accounts.

In response to Councillor Horner, John Gregory advised that a level of materiality set at a threshold of 1.5% of gross expenditure was utilised to detect errors in accounts. If an error was detected below this level, it would be reported but would be unlikely to have a substantial impact on accounts.

In response to Councillor Kettle, Rob Powell advised that the cumulative impact of misstatements judged to be trivial would not be overlooked. The external auditor would report errors below the materiality threshold, enabling a judgement to be made on the overall balance. In these circumstances, appropriate action would be taken, and the Committee would be notified as considered necessary.

There was discussion of the use of the term 'trivial' in this context. Councillor Gifford emphasised that this was a technical term; it was important to reassure Warwickshire residents that public money was not treated casually.

In response to Councillor Feeney, John Gregory advised that an assessment of economy, efficiency, and effectiveness was reached by consideration of the balance of these three elements within the context of the Council's overall position and Medium Term Financial Strategy (MTFS). Grant Thornton would seek to measure the organisation's performance against stated objectives, assess where obstacles were foreseen, and analyse priorities. The process was not orientated to squeeze costs; it sought to clarify what the Council hoped to achieve within the available financial envelope.

Resolved:

That the Committee notes the Annual Audit Plan for 2020/21 from the External Auditors.

3. Warwickshire Pension Fund - Audit Plan and Fee Letter

John Gregory (Grant Thornton) introduced the item, stating that the Audit Plan for Warwickshire Pension Fund was structured similarly to that of the County Council. However, no separate value

for money responsibilities were applicable to the audit of the Pension Fund. He advised that materiality conclusions had been based on a proportion of the net assets of the Fund, rather than gross revenue spend. This was a standard approach to pension fund auditing and provided a more meaningful benchmark. Attention had been given to estimation uncertainty, particularly the valuation of 'level 3' investments which were more difficult to measure.

In respect of pooled investments, Chris Norton (Strategy and Commissioning Manager, Treasury, Pension, Audit & Risk) advised that, once published, the Pension Fund Accounts would make specific reference to investments held with the Border to Coast Pension Partnership. This would provide transparency and enable members to scrutinise arrangements. It was agreed to cover this area at the Training and Development Session on 27 July 2021.

The Chair highlighted the actuarial challenges faced by pension funds in the wake of coronavirus. Debate was ongoing within the sector to assess the potential impact of the Pandemic on life expectancy and its effect on pension fund liabilities. He suggested that this form part of the Committee's training programme.

Councillor Gifford commented that the trend towards investment in private equity presented a challenge; investments would be increasingly difficult to value.

Chris Norton stated that private equity accounted for a relatively small proportion of the total value of the Fund. In March 2021, the value for private equity was 5.2%, or £127m, and level 3 investments (private equity, private debt, and infrastructure) accounted for 11.5%, or £281m.

Resolved:

That the Committee notes the Annual Audit Plan for 2020/21 from the External Auditors.

4. 2020-21 Audit Risk Assessment for Warwickshire County Council

John Gregory (Grant Thornton) introduced the Audit Risk Assessment, stating that it summarised the Council's arrangements across a range of areas. It was produced by officers for the attention of the External Auditor. He advised that the item had previously been submitted for the Committee's attention at the meeting on 25 March 2021. The Committee had proposed some changes which had now been incorporated.

Virginia Rennie (Strategy and Commissioning Manager, Strategic Finance) advised that the Assessment had been updated to reflect estimates and risks relating to projects which had progressed since March 2021, such as Warwickshire Property and Development Group (WPDG). There were no issues of concern to report.

In response to Councillor Gifford, Sarah Duxbury (Assistant Director, Governance and Policy) advised that additional details relating to the handling of two whistleblowing complaints could be provided outside of the meeting. As the Risk Assessment was a public document, it had been determined not to include specific details to maintain the anonymity of those involved. The Chair commented that the existence of two complaints was positive in that it demonstrated awareness of, and confidence in using, the whistleblowing scheme.

In response to Councillor Feeney, Chris Norton (Strategy and Commissioning Manager, Treasury, Pension, Audit & Risk) advised that actuaries had considered the McCloud pensions case and determined that the financial implications for most big employers, which included Warwickshire County Council, were negligible.

Councillor Horner highlighted the potential for the issues raised by the McCloud case to translate more widely across the public sector. He suggested that an awareness of these factors was required; it was not an isolated case.

The Committee approved the highlighted changes incorporated within the updated Audit Risk Assessment.

Resolved:

That the Committee notes the Audit Risk Assessment for 2020/21, including the highlighted changes from the interim submission reported to the Committee in March 2021.

5. CIPFA Financial Management Code - 2020-21 Self-Assessment

Andrew Felton (Assistant Director, Finance) introduced the report, stating that a self-assessment had been undertaken to evaluate the organisation's compliance with the Chartered Institute of Public Finance and Accountability (CIPFA) Financial Management Code. He expressed confidence in the performance of the Finance Team. He stated that the Self-Assessment contributed to a drive for continuous improvement; a realistic and transparent approach had been taken in support of this objective. He stated that compliance with the professional standards set out by the CIPFA Code was a legal responsibility. It was considered that the Council had met these requirements; there were no material areas of concern.

Virginia Rennie (Strategy and Commissioning Manager, Strategic Finance) reported that an initial assessment had been produced by the Strategic Finance Team and circulated to senior management for review. Discussion with other local authorities had been informative, enabling a comparison of approaches across councils. She stated that the document compared favourably with those of other authorities. The Self-Assessment had identified 20 areas where improvements could be sought. She stated that, prior to this exercise being undertaken, measures had already been enacted to make improvements in many of these areas. This validated the findings of the Self-Assessment.

In response to Councillor Kettle, John Gregory (Grant Thornton) stated that the Self-Assessment was not a specific requirement of the external auditor but that it provided valuable background information. He added that the diligent approach taken by officers provided assurance that appropriate financial and governance arrangements were in place.

The Chair praised the quality of the work undertaken, stating that critical self-examination provided a basis for continual improvement.

Resolved:

That the Committee notes the Council's assessment of its compliance with the CIPFA Financial Management Code.

6. Annual Governance Statement 2020/21

Chris Norton (Strategy and Commissioning Manager, Treasury, Pension, Audit & Risk) introduced the report, stating that the Annual Governance Statement (AGS) was a statutory annual report which accompanied the annual accounts. He reported that the document presented to the Committee had been considered by officers, including Corporate Board and a dedicated AGS Panel. He summarised the key features of the AGS which included an updated Code of Corporate Governance, actions delivered as part of the Council's response to COVID-19, and the introduction of a new Risk Management Framework and Change Portfolio of Governance. With the Committee's consent, the AGS would be forwarded to the External Auditors for onward consideration.

Councillor Gifford highlighted the risk of continuing pressure on Special Educational Needs & Disability (SEND) included within the AGS, and the opening of the Warwickshire Academy to provide specialist provision for students with support needs; this was a positive initiative.

In response to Councillor Feeney, Andrew Felton (Assistant Director, Finance) advised that pressure on Adult Social Care services was recognised, but it was not considered to be a key risk of such significance for the Authority to require it to be included within the AGS. He stated that the MTFS would enable funding to be made available to support service delivery in this area. The Adult Social Care precept would provide additional funds. He advised that challenges would not be overlooked, but WCC was not exposed to the same levels of uncertainty experienced by some other local authorities in this area.

The Chair verified that members were aware of the Council's COVID-19 Recovery Plan. He praised the quality of the draft AGS.

Resolved:

That the Committee endorses the draft Annual Governance Statement for onward consideration by the Council's External Auditors.

7. Internal Audit Annual Report 2020/21

Paul Clarke (Internal Audit Manager, Delivery Lead) introduced the report which summarised the results of internal audit work carried out during 2020/21 and gave an overall opinion on the Authority's control environment. He advised that the Pandemic had impacted upon the work of the Internal Audit Team, particularly during the first quarter of the year. However, he reported that the Audit Plan had largely been completed. He advised that the majority of the year's audits were within the moderate category. The proportion of limited assurance opinions had reduced compared with 2019/20 which constituted a positive outcome. An overall moderate assurance opinion had been determined at the year end.

In response to Councillor Gifford, Rob Powell (Strategic Director, Resources) stated that the two audits which had received limited assurance (Pension Administration and Strategic Property) had been undertaken several months ago and the findings did not reflect current circumstances. He advised that progress had been made to strengthen practices in these areas.

The Chair recognised the challenges that COVID-19 had presented for auditors working remotely. He expressed gratitude for the work undertaken by the Internal Audit Team during a difficult year.

Resolved:

That the Committee notes the results of internal audit work completed during 2020/21.

8. Audit and Standards Committee - Annual Report 2020/21

The Chair summarised the areas of the Committee's work during 2020/21 which featured within the Annual Report including the response of the organisation to COVID-19, the implications of the UK's departure from the EU, and the attention given to Internal Audit work in the area of Safeguarding.

The Chair referred to the ongoing difficulty of recruiting a second independent member. He observed that the presence of an experienced independent chair could serve to deter some capable applicants. He indicated that he would be content to stand down and reapply if it was felt that this would improve the outlook for recruitment.

Councillor Horner and Councillor Gifford commented that the departure of the Chair would be a cause for concern and counselled against this course of action.

There was agreement that the report accurately reflected the Committee's work during 2020/21.

Resolved:

That the Committee endorses the Annual Report and agrees that it be forwarded to Council for approval.

9. Work Programme and Future Meeting Dates

The Committee noted the Work Programme and future meeting dates.

10. Any Other Business

There was no other business.

11. Reports Containing Confidential or Exempt Information

Resolved:

'That members of the public be excluded from the meeting for the items mentioned below on the grounds that their presence would involve the disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.'

12. Internal Audit Update Report - Interim, Consultancy and Agency Staff

The Committee received a confidential update.

13.Exempt Minutes of the Meeting of the Audit and Standards Committee Held on 25 March 2021 and Matters Arising

It was agreed that the exempt minutes be signed by the Chair as a true record.

The meeting rose at 12:10

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Chair

Audit and Standards Committee

24 September 2021

Warwickshire County Council and Warwickshire Pension Fund Statement of Accounts 2020/21 – Progress Update

Recommendation

The Committee is asked to:

- Consider the progress on the audit of the 2020/21 Statement of Accounts and consider the progress report of the External Auditors, attached at Appendix A; and
- Note the proposed wording on the reason for the delay to the publication of the accounts with an audit opinion to be used on the Council's website, attached at Appendix B, which will be finalised by the Strategic Director for Resources in line with statutory requirements.

1. Key Issues

- 1.1. This report presents an update on the progress of the audit of the Statement of Accounts for 2020/21 and other sector issues highlighted by our external auditors.
- 1.2. The draft Statement of Accounts for Warwickshire County Council including the Narrative Statement, Annual Governance Statement and the Accounts of the Warwickshire Pension Fund were published on 30 June 2021. The statutory deadline for doing this under The Accounts and Audit (Amendment) Regulations 2021 was 31 July 2021. The documents were then provided to our external auditors to enable them to begin the audit at the same time. The statutory deadline for completion of the audit and publishing the audited accounts with an audit opinion, in accordance with those regulations, is 30 September 2021.
- 1.3. Due to a number of factors beyond our (and their) control, our external auditors, Grant Thornton, are not in a position to complete the audit by 30 September 2021. We are therefore required to re-publish the unaudited accounts, with any required amendments we know about, by 30 September. This re-publishing has to be accompanied by a statement saying why the accounts do not contain an audit opinion.

- 1.4. A progress report from the External Auditors which provides more detail on the latest position is attached at **Appendix A**. In addition, the report also covers a sector update including briefings on topics such as an update on Covid 19 pressures and on audit appointments processes. The audit partner lead will attend the meeting to present their report. The Committee is asked to consider the report attached at Appendix A.
- 1.5. A draft of the statement we plan to issue, saying why the accounts do not contain an audit opinion, is attached at **Appendix B**. This is the first time we have found ourselves in the position of having to issue such a statement. It is based on similar statements published by other authorities in previous years. The Committee is asked to note the statement attached at Appendix B which will be finalised by the Strategic Director for Resources in line with statutory requirements.
- 1.6. Officers within the authority have worked and continue to work closely with our auditors. Work is progressing well and we have agreed with Grant Thornton a revised timetable for the completion of this year's audit, the reporting to Audit and Standards Committee of the outcome of the audit and scrutiny of the Accounts and Council to approve the Accounts for publication and presentation of the Auditors Annual Report on Value for Money as highlighted in page 8 of the report.
- 1.7. The current timetable for the completion of the audit and the publication of the accounts is set out in the table below.

Date	Committee	Reports
4 November 2021	Audit and Standards Committee	<ul style="list-style-type: none"> • Audit Findings report • County Council accounts • Annual Governance Statement • Pension Fund accounts
14 December 2021	Full Council	<ul style="list-style-type: none"> • Auditors Annual Report • County Council accounts • Annual Governance Statement • Pension Fund accounts
After the meeting of full Council	-	Auditors Report (audit opinion) signed
Within 2 days of the Auditors Report being signed	-	Publication of all documents

- 1.8. We are aware of one material amendment that will impact both the County Council and Pension Fund accounts. The amendment relates to the valuation of some of the Pension Fund Investments. When the Pension Fund accounts were drafted a number of estimated valuations were used, as is normal practice and unavoidable if we were to meet the statutory deadlines for publishing draft accounts. However, the market has shown a lot of volatility in some areas, so there was always a risk doing this in the current environment. We now have the

actual valuations and there has been a material (positive) shift in our valuations of circa £50m in total. This represents around a 1.8% increase in our overall Pension Fund assets. On one hand the increase is positive in terms of netting down our overall pension fund liability. However, we will have to adjust the Pension Fund accounts for this material increase. As roughly 50% of the Pension Fund assets are attributable to the County Council it also means there is a material change to the Council's net pension liability that will also require adjustment.

2. Financial Implications

- 2.1. There is a small cost of £350 for requesting additional reports from the Pension Funds actuary to ensure the all the impacts are reported accurately.

3. Environmental Implications

- 3.1. None.

4. Background Papers

- 4.1. None.

	Name	Contact Information
Report Author	Virginia Rennie	vrennie@warwickshire.gov.uk
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Strategic Director	Rob Powell	robpowell@warwickshire.gov.uk
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Warwickshire County Council and Warwickshire Pension Fund Audit Progress Report and Sector Update

Year ending 31 March 2021

24 September 2021



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Introduction

Your key Grant Thornton team members are:

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This paper provides the Audit & Standards Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Audit & Standards Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications www.grantthornton.co.uk ..

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at September 2021

Financial Statements Audit

We undertook our initial planning for the 2020/21 audit in March 2021 and we issued a detailed audit plan in June 2021, setting out our proposed approach to the audit of the Authority's 2020/21 financial statements.

The Accounts and Audit (Amendment) Regulations 2021 pushed back the date by which principal authorities are required to publish audited financial statements to 30 September. In 2020 this date was pushed back to 30 November.

Our audit fieldwork commenced in July 2021 and while it was our intention to deliver the audit by the 30 September deadline, it was evident by the end of July that this was no longer feasible.

In regard to the reasons for the delay, the audits of all local government clients have been impacted by a number of factors. These include the increased audit work required to deliver a compliant audit, the change in the NAO code which has increased the volume of value for money work, and the Covid 19 pandemic which has required auditors to work remotely. This has significantly added to the capacity required to deliver all public sector audits including those in local government audit. The situation has been exacerbated by additional work being required on 2020/21 NHS audits. While we continue to recruit to expand our capacity it is not possible to meet all these demands in the short term.

We also note that when MHCLG consulted on this deadline that we, as well as other audit suppliers, communicated to them clearly that it was not possible to meet this deadline for all local government clients due to the delays previously caused to the 2019/20 audits by Covid 19.

The envisaged delay was discussed with management in July and a revised timetable agreed with an anticipated completion of October 2021, to be followed by sign off at the meeting of the full Council in December 2021.

Members should be assured that the Council will still be able to meet its statutory duty to publish its accounts by 30 September by publishing draft accounts and including a note stating that the audit has been delayed.

We are of course, very sorry, that we are unable to meet the 30 September 2021 deadline set by MHCLG. We would like to place on record our sincere thanks to officers who have been understanding of the circumstances we are currently working in and have continued to provide their undeterred support throughout.

Value for Money

The new Code of Audit Practice (the "Code") came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code is the introduction of an Auditor's Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and is planned to make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies auditors are required to issue our Auditor's Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The extended deadline is now no more than three months after the date of the opinion on the financial statements.

Progress at September 2021 (cont.)

Other areas

Certification of claims and returns

We certify the Authority's annual Teachers' Pensions return in accordance with procedures agreed with Teachers' Pensions. The certification work for the 2020/21 is due to be completed by the November deadline.

Meetings

We continue to meet with Finance Officers at regular intervals and last met in early September to discuss audit progress and deliverables.

Members should be aware that John Gregory has recently reduced his number of working hours and therefore a necessary and proportionate reduction was also made to his portfolio of clients. As a result, Ciaran McLaughlin will be taking on responsibility for the Key Audit Partner role. Ciaran will be formally introduced to the Strategic Director for Resources and Assistant Director of Finance on 21 September 2021 and looks forward to working with officers and members. Ciaran has 30 years experience of auditing local authorities and NHS bodies and leads on the delivery of financial reporting advisory work for the firm.

Results of Audit Work to date

The findings of our audit work to date, and the impact on our reporting, are summarised in the table below:

	Work performed	Summary of key findings
Management override of controls Council and Pension Fund	<p>We have applied a new approach to our testing of journal entries in 2020/21, utilising the inflo software. This provides the engagement team with effective assurance around the completeness of the population subject to testing and introduces more sophisticated risk assessment of journals for indications of management override of controls.</p> <p>We are currently in the process of ‘ingesting’ the journals population for consideration and risk assessment by the engagement team.</p>	<p>We have not identified any significant issues from our audit work performed to date on management override of controls.</p>
Valuation of land, buildings and investment property Council	<p>We have received the valuation report prepared by management’s expert and working papers to support the 2020/21 revaluation exercise.</p> <p>Consistent with the prior period, we have engaged Montagu Evans LLP as our auditor’s valuation expert to support the engagement team in review of the pertinent assumptions and to provide robust challenge of management. Our expert have completed their review of the work undertaken by management’s expert and we will follow this up with the necessary inquiries.</p> <p>Investment properties are below our materiality level following in year disposals and therefore these are now out of scope.</p>	<p>We have not identified any significant issues from our audit work performed to date on the valuation of land, buildings and investment properties.</p>
Valuation of the net defined benefit pension liability Council	<p>We have substantially completed our review of the significant estimate of the net defined benefit pension liability, with the support of our auditor’s expert PwC. In line with recommendations made in PwC’s report, there are a number of areas that require further inquiry and we will work with management and their actuarial expert to resolve these.</p> <p>As part of our approach, we have requested assurance from the pension fund auditor in relation to processes and controls in place at the fund level.</p>	<p>We have not identified any significant issues from our audit work performed to date on the valuation of the net defined benefit pension liability.</p>

	Work performed	Summary of key findings
Valuation of Level 3 investments Pension Fund	<p>As a result of detailed substantive testing performed we have identified a significant difference in the value of level 3 investments held with fund manager HarbourVest and the value recorded in the financial statements (understated). As this value is material at £46.65m an amendment has been proposed and agreed by management.</p> <p>It should be noted that this is due to a timing issue and not indicative of a fundamental control weakness at the Pension Fund.</p> <p>As a result of the above amendment, the County Council and other large employers are obtaining revised IAS 19 valuation reports in order to calculate their respective net defined benefit pension liabilities.</p>	<p>Other than the issue outlined adjacent, no further matters have been identified as a result of our testing of investments.</p> <p>We will work with the pension fund to determine the relevant amendment to the financial statements and consider any changes to the process which could be implemented in 2021/22 in order to circumvent this issue going forward.</p>
Other areas Council and Pension Fund	<p>Our work on non-significant risk areas of the audit, including material balances and transactions and other scoped areas is substantially complete for the pension fund and well progressed for the Council.</p>	<p>We have not identified any significant issues from our audit work performed to date in other areas.</p>
Technical review of financial statements Council and Pension Fund	<p>As part of our internal risk management procedures for large and complex clients, the financial statements of the Council and Pension Fund are subject to a technical review by our financial reporting team every two years. In the current year, the financial statements of the Council have been reviewed. The engagement team have discussed points raised with officers and provided formal responses to the financial reporting team.</p>	<p>Overall, no significant points were raised as a result of the technical review, with only three 'other' points raised. This is a reflection of the high quality of the draft financial statements prepared by the Council.</p>
Value for money Council	<p>We have started to assess in detail the arrangements in place at the authority to secure value for money against the three criteria of financial sustainability, governance and improving the 3 E's (economy, efficiency and effectiveness). As part of our approach we are concurrently drafting the relevant excerpts for the Auditors Annual Report.</p> <p>Management have provided an extensive suite of documentation and supporting evidence in order to facilitate our assessment.</p>	<p>Consistent with the risk assessment communicated in our audit plan, we have not identified any indications of significant value for money weaknesses to date.</p>
IT audit Council and Pension Fund	<p>Our dedicated IT audit team have performed a detailed IT general controls review of key systems at the Council and Pension Fund including the Agresso general ledger, YourHR (iTrent), Active Directory and Altair.</p>	<p>The findings of the IT audit team includes one significant deficiency, and a number of deficiencies and improvement opportunities. We are working with management to evaluate the impact of these findings on our financial statements audit.</p>

Audit Deliverables

2020/21 Deliverables	Planned Date	Status
Audit Plan We are required to issue a detailed audit plan to the Audit & Standards Committee setting out our proposed approach in order to give an opinion on the Authority's 2020/21 financial statements and the Auditor's Annual Report on the Authority's Value for Money arrangements.	June 2021	Complete
Audit Findings Report The Audit Findings Report will be reported to the November Audit & Standards Committee.	November 2021 (Revised date)	Not yet due
Auditors Report This is the opinion on your financial statements and will be signed following the meeting of the County Council in December.	December 2021	Not yet due
Auditor's Annual Report This Report communicates the key issues arising from our Value for Money work.	December 2021	Not yet due

Sector Update

Authorities continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

Public Sector

Local
government

What can be learned from Public Interest Reports? – Grant Thornton

2020 will be remembered as a tumultuous year in local government, with the pandemic creating unprecedented pressure on the sector. It also saw the appearance of two Public Interest Reports (PIRs), followed by another in January this year – the first to be issued in the sector since 2016. PIR's can be issued by local auditors if there are significant concerns around council activity, such as major failings in finance and governance.

The recent PIRs have made headlines because, up to this point, very few have ever been issued. But, as our latest report “Lessons from recent Public Interest Reports” explores, all three illustrate some of the fundamental issues facing the wider sector and provide a lesson for all local authorities around: weaknesses in financial management; governance and scrutiny practices; and council culture and leadership; which, when combined, can provide fertile ground for the kind of significant issues we might see in a PIR.

The COVID-19 pandemic highlighted four essential factors we probably always knew about local government, have often said, but which are now much better evidenced:

- 1) Local government has provided fantastic support to its communities in working with the NHS and other partners to deal with the multifaceted challenges of the pandemic.
- 2) Britain's long centralised approach to government has been exposed to some degree in terms of its agility to tailor pandemic responses to regional and local bodies. This is recognised by the current government who continue to pursue the options for devolution of powers to local bodies. Track and Trace delivered centrally has not been as successful as anticipated and, according to government figures, local interventions have had more impact.

- 3) Years of reduced funding from central government have exposed the underlying flaws in the local authority business model, with too much reliance on generating additional income.
- 4) Not all authorities exercise appropriate care with public money; not all authorities exercise appropriate governance; and not all authorities have the capability of managing risk, both short and long term. Optimism bias has been baked into too many councils' medium-term plans.

The PIRs at Nottingham City Council (August 2020), the London Borough of Croydon (October 2020), and Northampton Borough Council (January 2021) are clear illustrations of some of the local government issues identified above. The audit reports are comprehensive and wide-ranging and a lesson for all local authorities. Local authorities have a variety of different governance models. These range from elected mayor to the cabinet and a scrutiny system approach, while others have moved back to committee systems. Arguments can be made both for and against all of these models. However, in the recent PIR cases, and for many other local authorities, it's less about the system of governance and more about how it operates, who operates it and how willing they are to accept scrutiny and challenge.

There are a number of lessons to be learned from the recent PIR reports and these can be broken down into three key areas which are explored further in our report:

- 1) The context of local government in a COVID-19 world
- 2) Governance, scrutiny, and culture
- 3) Local authority leadership.

The full report is available here:

[Lessons from recent Public Interest Reports | Grant Thornton](#)

Annual Transparency Report – Grant Thornton

As auditors of several listed entities as well as nearly one hundred major local audits, we are required as a firm to publish an annual transparency report.

The report contains a variety of information which we believe is helpful to audit committees as well as wider stakeholders. The Financial Reporting Council (FRC) in their thematic review of transparency reporting noted that they are keen to see more Audit Committee Chairs actively engaging and challenging their auditors on audit quality based on the information produced in Transparency reports on a regular basis. We agree with the FRC and are keen to share our transparency report and discuss audit quality with you more widely.

The transparency report provides details of our:

- Leadership and governance structures
- Principle risks and Key Performance Indicators
- Quality, risk management and internal control structure
- Independence and ethics processes
- People and culture
- Compliance with the Audit Firm Governance code and EU Audit directive requirements

We have made significant developments in the year as part of our Local Audit Investment Plan to improve our audit quality. We welcome an opportunity to discuss these developments and our transparency report should you wish.



The full report is available here:

[Transparency report 2020 \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2020)

Local authority Covid-19 pressures – MHCLG

Outturn figures from the Ministry for Housing, Communities and Local Government (MHCLG) show that local authorities in England reported additional cost pressures of £12.8bn relating to Covid-19 in 2020-21. Overall, local authorities spent £7.2bn responding to the pandemic last year, with the largest share of additional expenditure going on adult social care services at £3.2bn.

Additional expenditure due to COVID-19 by class and service area (£ millions) (2020-21)

	Shire District	Shire County	Unitary Authority	Metropolitan District	London Borough	Total
Adult Social Care – total	0.473	1,254.880	848.656	663.404	413.842	3,181.254
Children's social care - total (excluding SEND)	0.000	94.933	131.127	89.799	62.987	378.846
Housing - total (including homelessness services) excluding HRA	63.129	5.254	74.949	42.281	112.971	298.584
Environmental and regulatory services - total	33.564	68.097	67.512	66.704	63.556	299.433
Finance & corporate services - total	48.222	53.445	83.984	76.923	78.284	340.858
All other service areas not listed in rows above	184.550	634.578	584.924	564.737	395.137	2,363.926
Total	329.937	2,111.187	1,791.153	1,503.848	1,126.777	6,862.902



The figures are available in full here:
<https://www.gov.uk/government/publications/local-authority-covid-19-financial-impact-monitoring-information>

Income losses due to COVID-19 by class and source of income (£ millions) (2020-21)

	Shire District	Shire County	Unitary Authority	Metropolitan District	London Borough	Total
Business rates	276.498	0.000	194.192	207.351	537.667	1,215.708
Council tax	399.037	0.000	217.633	191.219	232.727	1,040.616
Sales fees and charges	516.426	194.923	553.907	396.745	475.728	2,137.728
Commercial income	82.448	24.159	120.629	204.211	52.154	483.600
Other	33.494	39.947	27.163	53.664	45.166	199.435
Total	1,307.903	259.029	1,113.524	1,053.190	1,343.441	5,077.087

Government response to Redmond review – MHCLG

Government has published an update on the Ministry of Housing, Communities & Local Government response to Sir Tony Redmond's independent review into the effectiveness of external audit and transparency of financial reporting in local authorities.

The MHCLG press release states "The Audit, Reporting and Governance Authority (ARGA) – the new regulator being established to replace the Financial Reporting Council (FRC) – will be strengthened with new powers over local government audit, protecting public funds and ensuring councils are best serving taxpayers.

The new regulator, which will contain a standalone local audit unit, will bring all regulatory functions into one place, to better coordinate a new, simplified local audit framework.

ARGA will continue to act as regulator and carry out audit quality reviews as the FRC does now. It will now also provide annual reports on the state of local audit and take over responsibility for the updated Code of Local Audit Practice – the guidelines councils are required to follow.

The government has confirmed that the Public Sector Audit Appointments (PSAA) will continue as the appointing body for local audit, in charge of procurement and contract management for local government auditors.

In the immediate term, MHCLG will set up and chair a Liaison Committee, which will comprise senior stakeholders across the sector that will oversee the governance of the new audit arrangements and ensure they are operating effectively."

The press release goes on to state the "measures finalise the government's response to Sir Tony Redmond's independent review into local audit, carried out last year.

The government has already announced £15 million to support councils with additional costs in audit fees, and recently consulted on the distribution of this funding. Government is also consulting on improving flexibility on audit fee setting and has extended the deadline for when councils must publish their audited accounts.



The press release can be found here:

<https://www.gov.uk/government/news/government-publishes-update-to-audit-review-response>

2019/20 audited accounts – Public Sector Audit Appointments

In December 2020 Public Sector Audit Appointments (PSAA) published figures relating to the audit of 2019/20 local authority financial statements.

PSAA report “Audit arrangements in local councils, police, fire and other local government bodies are continuing to exhibit signs of stress and difficulty. In the latest audit round, focusing on 2019/20 financial statements and value for money arrangements, fewer than 50% of bodies’ audits were completed by the revised target of 30 November.

Figures compiled by PSAA, the organisation responsible for appointing auditors to 478 local bodies, reveal that 55% (265) of audit opinions were not issued by 30 November. This is a further deterioration on 2018/19 audits when 43% of opinions (210 out of 486) were delayed beyond the then target timetable of 31 July.”

By 30 November, Grant Thornton had signed 113/208 audits (a 55% completion rate), meaning that only 45% of audit opinions were not signed by 30 November, compared to the 55% all firms average.

PSAA go on to note “This year’s timetable has been deliberately eased by Ministers in recognition of the underlying pressures on the audit process and the significant added complications arising from the Covid-19 pandemic. The pandemic has posed practical challenges for bodies in producing accounts and working papers, and for auditors to carry out their testing. Both sets of staff have had to work remotely throughout the period, and the second national lockdown came at a critical point in the cycle.

Questions and concerns about the potential implications of the pandemic for some bodies have meant that both finance staff and auditors have needed to pay particular attention to the financial position of each entity. Additionally, following a series of increasingly challenging regulatory reviews, auditors have arguably been more focused than ever on their professional duty to give their opinion only when they are satisfied that they have sufficient assurance.”



The news article can be found here:

[News release: 2019/20 audited accounts – PSAA](#)

Consultation on 2023-24 audit appointments – Public Sector Audit Appointments

Public Sector Audit Appointments (PSAA) is consulting on the Draft prospectus for 2023 and beyond.

PSAA state “Our primary aim is to secure the delivery of an audit service of the required quality for every opted-in body at a realistic market price and to support the drive towards a long term competitive and more sustainable market for local public audit services.

The objectives of the procurement are to maximise value for local public bodies by:

- securing the delivery of independent audit services of the required quality;
- awarding long term contracts to a sufficient number of firms to enable the deployment of an appropriately qualified auditing team to every participating body;
- encouraging existing suppliers to remain active participants in local audit and creating opportunities for new suppliers to enter the market;
- encouraging audit suppliers to submit prices which are realistic in the context of the current market;
- enabling auditor appointments which facilitate the efficient use of audit resources;
- supporting and contributing to the efforts of audited bodies and auditors to improve the timeliness of audit opinion delivery; and
- establishing arrangements that are able to evolve in response to changes to the local audit framework.”

The plans include proposals to adjust the procurement ratio between quality and costs from an equal 50:50 to 80:20, as well as trying to bring new suppliers in to the market.

The consultation on the PSAA’s proposals closed on 8 July.



The news article can be found here:

<https://www.psaa.co.uk/about-us/appointing-person-information/appointing-period-2023-24-2027-28/prospectus-2023-and-beyond/draft-prospectus-for-2023-and-beyond/page/7/>



Notice for Publication on the Council's Website

WARWICKSHIRE COUNTY COUNCIL
EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021
Publication of Warwickshire County Council Statement of Accounts and Audit
Opinion

The Accounts and Audit (England) Regulations 2015 – Regulation 10
As Amended By
The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021

The audit of the draft statement of accounts for the year ended 31 March 2021 for Warwickshire County Council has not yet been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021 require that the audited accounts and opinion is published by 30 September 2021.

The delay has arisen due to a combination of factors, comprising the following:

- the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed; and
- the increased assurance work that auditors are required to carry out nationally with respect to key risk areas such as pensions and asset valuations, as well as value for money work under the new National Audit Office Code.

The audit and issue of the audit opinion is expected to conclude during December 2021 after which the statement of accounts and audit opinion will be published as soon as is reasonably practicable.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:

<http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>

Warwickshire County Council's Audit and Standards Committee, on 24 September 2021, was formally advised of this matter. The latest draft Statement of Accounts for the year ended 31 March 2021 is available on the Council's website. The Council will publish a final set of accounts as soon as the audit is concluded, the accounts have been formally approved and the Audit Report issued.

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Audit and Standards Committee

24 September 2021

Review of Overview and Scrutiny

Recommendation

That the Committee supports the proposals for scrutiny reform as set out in Appendix 2 and supports their recommendation to Council.

1. Background

- 1.1 The purpose of scrutiny is to provide a means to hold decision makers to account and to investigate and inquire into issues of interest and relevance to local people.
- 1.2 In light of the Government publishing statutory guidance on overview and scrutiny and the Centre for Public Scrutiny (now the Centre for Governance and Scrutiny (“CfGS”) updating its “Good Scrutiny Guide” in 2019, the Council invited Dr Jane Martin CBE to review how the Council currently operates scrutiny and to advise on improvements that would build on the statutory guidance and assist the Council to deliver on its objectives.
- 1.3 The review was commissioned in February 2020 and during subsequent months was conducted via a series of remote interviews with members and officers, and included a desk top analysis of past agendas, minutes and Task and Finish Group outputs. The review covered the following themes:
 - Culture and behaviours;
 - Reinforcing the value and importance of challenge;
 - Ownership of recommendations and actions;
 - Support for scrutiny members;
 - Aligning scrutiny more effectively to our Council Plan objectives; and
 - How to involve the public in scrutiny more effectively.
- 1.4 At its meeting of 9 September 2021, Cabinet agreed to recommend to Council the proposals for scrutiny reform as set out in Appendix 2.

2. Report Findings

2.1 Overall, the feedback from the review was positive and highlighted several areas of good practice, particularly around the use of member working groups during Covid. However, it also concluded that the scrutiny function would benefit from reinvigoration. A principles-based approach was recommended to drive scrutiny forward, reflecting the principles embedded in statutory guidance, being:

- independent ownership;
- driving improvement;
- critical friend challenge; and
- public voice.

2.2 The review outlined a number of opportunities to strengthen the overview and scrutiny function. These were:

- Parity of esteem: Scrutiny must have an authoritative voice and support to enhance executive policy development and decision-making.
- Scrutinising performance: Scrutiny discussions should be clearly led so that presentations add value, there is a clear line of sight to corporate success indicators and interpretation of the data is usefully aligned to risk.
- Build a corporate partnership: Scrutiny should hold the executive to account where necessary. Scrutiny members own the process recognising the wider public interest for Warwickshire. The agenda should be focused on corporate business with purposeful evidence-based discussion.
- Work smarter: Meetings should be more flexible, proactive and responsive to corporate priorities. Meetings should be collegiate, constructive and challenging.
- Member support and training: Members and officers involved in scrutiny should be supported and provided with appropriate training to maximise the benefit from their roles in the scrutiny process.
- Develop external focus: Imaginative thinking to reach local people is needed. Scrutiny should be aligned with public consultation exercises to inform executive strategy.

2.2 The report also focussed on a series of principles that would drive the refreshed approach. These were:

- Partnership: The scrutiny function is an integral, authoritative corporate partner with the executive in policy development and decision-making. This partnership is focused and aligned with the Council's strategic objectives, corporate performance indicators, and the corporate business and planning cycle. Whilst the function is independent of Cabinet and owned by scrutiny members it will be flexible, dynamic and pro-active in support of the executive decision-making process.
- Purposeful: The scrutiny function is focused on making an impact and exerting influence on corporate policy and practice to develop learning and improvement. Its main aim is to ensure Warwickshire County Council can be the best it can be by building corporate experience and expertise based on a sense of place, especially in a fast-paced transformational change environment.
- Challenging: The scrutiny function will provide constructive cross-party challenge to hold the executive to account based on evidence and reflecting the views of local people. This includes both internal and external scrutiny. As 'critical friends', scrutiny members should respectfully ask the tough questions of the executive and professional officers of the Council, as well as external partners and providers, from an informed perspective and expect considered and informative answers.
- Transparent: The scrutiny function should shine a light internally and externally. It is an important vehicle for public consultation which should engage external partners, local people, and service users, and represent their views. Overview and Scrutiny should provide open and transparent scrutiny in the public interest to enhance the legitimacy of the local authority and build public trust and confidence.

2.3 The recommendations reached in the review can be seen in the full report at Appendix 1. In summary these included:

- i. Relaunch the scrutiny function, championed by the Leader and Cabinet, with a corporate "common purpose" County Council scrutiny guide setting out the ambition and expectations for the function based on a partnership of mutual respect, transparency and constructive challenge.
- ii. Create greater alignment with corporate objectives by restructuring scrutiny committees in parallel to foster greater scrutiny of corporate themes and objectives and corporate performance.

- iii. Provide recognised authoritative leadership and direction for the scrutiny function by creating a new role of Chair of Overview and Scrutiny to chair a new Overview and Scrutiny Panel comprising all scrutiny Chairs.
- iv. Greater use of virtual meetings technology and, where appropriate, social media to engage the public, service providers and external partners and encourage elected member active participation.
- v. Consider creating a dedicated team of Overview & Scrutiny (O&S) officers resourced adequately to provide data (particularly performance data) and information, advice and support to O&S Chairs and members, including liaison with strategic directors and senior staff.
- vi. Review the timetable for scrutiny committees to ensure meetings are held at the optimum time alongside the corporate business cycle and Cabinet meetings. Allow for greater meeting and agenda flexibility and greater use of Task and Finish Groups for scrutiny work, from single issue to corporate strategic themes, conducted to a strict brief and timescale with a project planning methodology. Dynamic Task and Finish Groups should be able to conduct a review in as little as one day where appropriate. But also conduct in-depth longer pieces of work.
- vii. Make use of virtual technology, in-house training and briefings should be provided for scrutiny Chairs and members on appointment and on-going, including subject updates as required and skills development. Committees should conduct an annual self-evaluation. A suite of scrutiny questions may be a good prompt to build confidence.

3. Supporting Information

- 3.1 The recommendations from the Report were considered by the four Overview and Scrutiny Committees during the period March 2021 – July 2021.
- 3.2 The feedback from members was considered in light of Dr Martin's report and additional guidance from Centre for Governance and Scrutiny (CfGS) and has resulted in the proposals recommended within this report.
- 3.3 The key recommendation was that the Council develop a principles-based approach to reset and drive scrutiny, reflecting the principles of good scrutiny embedded in statutory guidance:
 - 1. independent ownership;
 - 2. driving improvement;
 - 3. critical friend challenge and
 - 4. public voice

- 3.4 Members favoured most but not all of the recommendations made. On balance members did not universally favour the idea of an OSC ‘Chair of Chairs’ to provide a coordinating role across the overview and scrutiny committees. Nor was there a consensus in favour of a bespoke team of scrutiny officers, and differing views were expressed in respect of greater use of virtual meetings and also the proposal to increase the number/ frequency of OSC meetings per year.
- 3.5 Officers identified some practical challenges with implementation of some of the recommendations, notably;
- i. realignment of OSCs to Council Plan outcomes – whilst this would focus attention on delivery of objectives it risks being at the expense of other matters that the Council has a statutory duty to consider
 - ii. proposal for more virtual formal meetings of scrutiny - whilst attractive this would require legislative change as following the repeal of the changes permitted during the pandemic, all formal committee meetings must be held in person
 - iii. dedicated team of OSC officers – as it was considered this would have a negative impact on deployment of resources and recruitment and retention.
- 3.6 In order to ensure continued delivery, the proposals also recommend a cap on the number of active Task & Finish Groups at any one time. This will assist in managing resource and the quality/ level of officer support available.
- 3.7 The proposals cover three areas to meet the themes of the recommendations in the Independent Report. These are Cultural, Planning and Agility. A “Miscellaneous” heading is also included to cover issues arising from the recommendations.
- 3.8 The tables in Appendix 2 summarise the proposals and the timetables for implementation of each recommendation.
- 3.9 At its meeting of 9 September 2021, Cabinet agreed to recommend to Council the proposals for scrutiny reform as set out in Appendix 2.

4. Financial Implications

- 4.1 There are no direct financial implications of this report.
- 4.2 The proposals are intended to be implemented within the current budgetary envelope of Legal and Democratic Services. There is a recommendation that resource levels within Democratic Services are reviewed after 6 – 9 months of implementation to ensure that the recommended outcomes of the scrutiny review are being delivered.

5. Environmental Implications

5.1 There are no direct environmental implications of the proposal.

6. Timescales associated with the decision and next steps

6.1 The timescales for each proposal are included within the tables at Appendix 2 below.

6.2 The Proposals will be considered by Council on 28 September 2021.

Appendices

Appendix 1 - Report of Dr Jane Martin OBE

Appendix 2 - Scrutiny Review Proposals

Background Papers

None

	Name	Contact Information
Report Author	Nichola Vine Strategy & Commissioning Manager (Legal and Democratic)	nicholavine@warwickshire.gov.uk
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The report was circulated to the following members prior to publication:

Local Member(s): Not applicable

Other members: Appendices and recommendations previously published with Cabinet Paper

**Review of the Overview and Scrutiny Function
Warwickshire County Council**

FINAL REPORT

**Dr Jane Martin CBE
October 2020**

Contents

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Recommendations to develop WCC scrutiny approach

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The Brief

WCC (consistent with revised statutory guidance May 2019) believe effective overview and scrutiny should:

- Provide constructive 'critical friend' challenge;
 - Amplify the voices and concerns of the public;
 - Be led by independent people who take responsibility for their role; and
 - Drive improvement in public services.
-
- Scrutiny will not be effective unless an organisation's culture, behaviours and attitudes support it
 - Resourcing of scrutiny is critical to its long-term success and to embedding the culture within any authority
 - Effective scrutiny requires good planning. The recommendations of scrutiny should make a tangible difference to the work of the authority and, in order to do so, require a long-term agenda and forward plan that is flexible enough to accommodate any matters of urgency that may crop up.
 - Warwickshire's model of specialist OSCs supported by Democratic Services Officers and with expert input from specialist officers is a valid model, provided it is adequately resourced but there are other models and approaches which may provide a greater level of benefit in the new landscape we are operating in

Corporate Board agreed that now is an appropriate time to review the approach to scrutiny. The Leader of the Council is fully supportive of this review.

A final report will present recommendations to Corporate Board and subsequently members on:

- (a) appropriate principles for scrutiny (considering the challenges above and in light of the statutory guidance),
- (b) feedback on key opportunities to improve upon our current ways of operating scrutiny, and
- (c) a recommendation as to how WCC might move forward to develop its scrutiny approach to deliver on the Council Plan and objectives.

Methodology

In order to gain a broad insight into the current arrangements, challenges and opportunities of the overview and scrutiny function, telephone interviews were conducted with 27 participants during June, July and August. These included:

The Leader and Deputy Leader of the Council
Cabinet Portfolio Holders
Chair of Scrutiny Committees
Representatives from each of the political parties
The Chief Executive
Strategic Directors
Democratic Services Officers

The interviews were confidential and no interviewee will be quoted. The interviewer took written notes of the discussions for the sole purpose of this report which will be destroyed when the report is received and signed off.

Interviews were based on questions organised around the following themes:

1. How do we embed scrutiny in the DNA of the organisation and drive the necessary culture and behaviours required to ensure scrutiny adds value to delivery of our organisational priority outcomes?
2. How do we give voice to and drive a change in the approach/attitude to scrutiny by members and officers; i.e. Reinforce the value and importance of challenge, remove the perception that it is “fault finding”, and drive an effective and collaborative approach to scrutiny which is impactful?
3. How do we manage disagreements in approach - i.e. executive-scrutiny protocols etc.?
4. How do we embed ownership with members and officers of recommendations from scrutiny, and ensure that the actions that arise are followed through and monitored?
5. How do we ensure scrutiny members are supported in having an independent and open mind-set and have the right skills set to fulfil their role?
6. How do we align scrutiny more effectively to our Council Plan objectives – including commitments to climate change and commercial approach to problem solving?

7. How do involve the public in scrutiny more effectively?

Desk-based background review of relevant corporate documents including minutes of scrutiny meetings was also undertaken.

Throughout this report the overview and scrutiny function will be referred to as the scrutiny function or scrutiny.

Overview

Warwickshire County Council currently operates with four Overview and Scrutiny Committees: Resources and Fire & Rescue; Communities; Children & Young People; Adult Social Care and Health with an additional joint Health Committee. The Council has a Conservative majority group of 33 elected members with small opposition groups formed by 7 Labour, 8 Liberal Democrat and 2 Green Party representatives. In addition, there are 4 Independents. There are 3 vacant seats at the current time. The Council has in the past often had no political party in overall control. The ways of working from this tradition seem to have coloured a consensus approach and some deference to officers which persists. Reflecting the current political environment, members of the majority group have been nominated for the Chairs of all Scrutiny committees. The Leader of the Council and her Deputy both value the importance of an effective scrutiny function and want to encourage a more impactful role.

Across all interviewees there was clear support for developing an effective scrutiny function. In most cases, from a range of perspectives, interviewees were positive about the work carried out and felt that the Cabinet were open to different views, ideas and challenge. But there is inconsistency between committees and the contribution of committee members, sometimes coloured by party politics, and often a general lack of constructive challenge. Reasons for this are not entirely clear, but it is certainly felt that scrutiny members need to be fully supported, with clearly presented information; that they need to keep their knowledge base up to date; and fully understand the role they can play and the influence that can be brought to bear on corporate policy development and decision. Frustration expressed around some of these issues demonstrates the need for change, and the willingness to change. The potential of the scrutiny function is not currently being developed or harnessed to support the strategic ambition of the Council.

There is, however, much good practice. Some Chairs are particularly mentioned for their skilled chairing and effective approach to reviews which have been greatly valued. For example, the cross-party work of the Climate Change Working Group; external scrutiny of GP provision; and the scrutiny review of Home/School Transport.

The Council clearly fosters good relationships. There is good cross-party working and a good working relationship between executive and scrutiny. Although scrutiny appears to make few recommendations back to the executive, when they do these are fairly considered. It is notable that although not formally scrutiny groups, the cross-party Cabinet Working Groups for post-Covid strategy development have been universally welcomed, not least for the clear focus and deadlines. The regular agenda setting meetings between scrutiny committee Chairs and their portfolio holder counterparts (spokes and chairs meetings) supported by officers are clearly very effective. It must be said, however, that although Council officers

are supportive of scrutiny, scrutiny committee members expressed a sense that they felt the needs of executive members were usually prioritised.

All concerned were positive about the support from Democratic Services Officers and valued the role they played. But it was acknowledged that resources had been pared back over recent years and the department was mainly focused on administration. The lack of resources was most acute in limiting the number of task and finish scrutiny groups. These groups were regarded as the most effective way of working but required proper resourcing which was now lacking. Resourcing may also have a knock-on effect on public engagement arrangements and there could be opportunities to build on the corporate 'Let's Talk' public consultation exercise. In any event, there is potential for more imaginative thinking on public involvement in scrutiny, which is often best tapped into in a task and finish group environment. Whilst there are some very good examples of external scrutiny which involve external partners and user groups, there is more that could be done. It was acknowledged that the geography of the County could mitigate against participation and that the use of technology for more remote engagement could be an opportunity

In the main, however, the scrutiny function seems to be 'stuck in a rut' and needs to be reinvigorated. Routine scrutiny committee meetings are in danger of losing their way based on a formulaic cycle with the addition of members' topics of interest. Indeed the balance currently being struck is between review of individual scrutiny members' special interests which motivate engagement, and effective scrutiny of corporate business (especially performance) and good overview of policy development which is not yet seen as meaningful by some members. There is also frustration on the part of many members at the length of some agendas, and the way business is conducted which can stifle robust discussion. Scrutiny business needs to be much more purposeful and prioritised in relation to the Council corporate cycle and forward plan. Across the piece scrutiny members need to be better engaged in this regard and scrutiny Chairs need to be both supported and more open to achieving this. The routinised approach to committee meetings with a set timetable is frustrating for many, including the executive, and means that scrutiny is not timely and too slow. Indeed, many interviewees were critical of the lack of flexibility and pro-activity. This devalues the role of scrutiny. The Council's ambitious plans for transformational change only highlights the lack of dynamism.

Appropriate principles for scrutiny

The following principles should be adopted to reset and drive a refreshed approach to the overview and scrutiny function. They reflect the principles of good scrutiny embedded in statutory guidance: independent ownership; driving improvement; critical friend challenge and public voice.

1. **Partnership: The scrutiny function is an integral, authoritative corporate partner with the executive in policy development and decision-making.** This partnership is focused and aligned with the council's strategic objectives, corporate performance indicators, and the corporate business and planning cycle. Whilst the function is independent of Cabinet and owned by scrutiny members it will be flexible, dynamic and pro-active in support of the executive decision-making process.
2. **Purposeful: The scrutiny function is focused on making an impact and exerting influence on corporate policy and practice to develop learning and improvement.** Its main aim is to ensure WCC can be the best it can be by building corporate experience and expertise based on a sense of place, especially in a fast-paced transformational change environment.
3. **Challenging: The scrutiny function will provide constructive cross-party challenge to hold the executive to account based on evidence and reflecting the views of local people.** This includes both internal and external scrutiny. As 'critical friends', scrutiny members should respectfully ask the tough questions of the executive and professional officers of the Council, as well as external partners and provider, from an informed perspective and expect considered and informative answers.
4. **Transparent: The scrutiny function should shine a light internally and externally.** It is an important vehicle for public consultation which should engage external partners, local people and service users, and represent their views. O&S should provide open and transparent scrutiny in the public interest to enhance the legitimacy of the local authority and build public trust and confidence.

Key opportunities to improve

There are a number of key areas where there are significant opportunities to improve.

Parity of esteem: Scrutiny should not be seen as a second-class function. It must have an authoritative voice. This means that all members and officers should demonstrate in their day to day practice how best to realise the potential for an effective scrutiny function to enhance executive policy development and decision-making.

Scrutinising performance: The way in which corporate performance is scrutinised is not yet satisfactory. The way in which performance data is presented to scrutiny has been carefully considered and reviewed recently, and the general view is that this is now better, but there is still room for improvement so that scrutiny members make the best use of the data. Scrutiny discussions should be clearly led so that presentations add value, there is a clear line of sight to corporate success indicators and interpretation of the data is usefully aligned to risk. Effort put into this by both officers and members will pay dividends

Build a corporate partnership: From a strong base of good working relationship and mutual member and officer respect there must be more rigorous challenge from scrutiny and acknowledgement that the scrutiny function should hold the executive to account where necessary: a 'one Council' model. The executive and senior management are open and welcome the challenge from scrutiny. It is notable that scrutiny is rarely the theatre for oppositional politics but scrutiny members must collectively own the process and not depend on officers. This means more rigour but best behaviour. It is also importance that members get the balance right between representing the views of their constituents and recognising the wider public interest for Warwickshire. They should set the agenda but be focused on corporate business with purposeful evidence -based discussion. All scrutiny members from all parties have a role to play in this endeavour.

It is also notable that the recent opportunity to work together to develop common aims in Cabinet cross-party working groups post-Covid has been universally welcomed. To build this partnership in practice, scrutiny needs to work cross-boundaries and not be silo focused. Scrutiny chairs and members should be thinking of how they can impact constructively on policy development and decisions. This does not mean routinely 'clearing' executive decisions but prioritising and acknowledging where challenge and accountability is most needed. It also means working with senior management and portfolio-holders but also holding them to account. Scrutiny needs to understand the evidence-base for policy and decisions and the impact on local people but recognise corporate objectives and understand that the executive has to work effectively and often quickly to respond to local issues and/or government initiatives. The overview function of policy is equally important in driving

transformation, improvement and learning by shaping policy throughout the annual corporate planning cycle.

Work smarter: Scrutiny meetings vary in their practice and impact but there is much potential for improvement. The 'chairs and spokes' meetings work well but still agendas can be too long and packed with pet topics. Meetings must be more flexible, pro-active and responsive to corporate priorities. The respectful environment must not be cosy but nor should it be confrontational. Behaviour in meetings should follow 3 C's: collegiate, constructive and challenging. The development of virtual meetings using remote technology has shown that more efficient use of time can be made. Many interviewees said this should be continued not least to avoid travel time and costs.

Member support and training: Scrutiny members need adequate support from officers across the Council so they are properly informed and advised. This is especially the case for scrutiny Chairs. This review presents an opportunity to redefine 'what good looks like' for scrutiny and agree how best to achieve this. It seems that resources for training and support is lacking but virtual technology provides a cost-effective opportunity for in-house briefings and scrutiny skills development. The in-committee member training initiated in the Health and Social Care Scrutiny Committee was acknowledged as effective and helpful

Develop external focus: There are some very good examples of external scrutiny reviews including transport providers and Academy Trusts, but this requires sufficient resources. Scrutiny is the Council function designed to gather the views and experiences of service users and providers to feed into the corporate cycle. Imaginative thinking to reach local people and not just known activists is needed. A one Council approach means that scrutiny should be aligned with and can often lead public consultation exercises to inform executive strategy.

Recommendations to develop WCC approach to scrutiny

1. The Council should relaunch the scrutiny function, championed by the Leader and Cabinet, with a corporate 'common purpose' WCC scrutiny guide setting out the ambition and expectations for the function based on a partnership of mutual respect, transparency and constructive challenge. This should highlight a behaviour code based on the 3 C's: collegiate, constructive and challenging.
2. Provide recognised authoritative leadership and direction for the scrutiny function by creating a new role of Chair of Overview and Scrutiny to chair a new Overview and Scrutiny Panel comprised all scrutiny Chairs. This post could be an elected position by all council members.
3. Create greater alignment with corporate objectives by restructuring scrutiny committees in parallel to foster greater scrutiny of corporate themes and objectives and corporate performance. In the current circumstances, restructuring to follow the four change portfolio themes; Place, Economy and Climate; Community; Health and Wellbeing and Social Care; and Organisation could be an effective way forward. Any restructure would have to take into account statutory requirements.
4. Review the timetable for scrutiny committees to ensure meetings are held at the optimum time alongside the corporate business cycle and Cabinet meetings. Allow for greater meeting and agenda flexibility and greater use of Task and Finish Groups for scrutiny work, from single issue to corporate strategic themes, conducted to a strict brief and timescale with a project planning methodology. Dynamic Task and Finish Groups should be able to conduct a review in as little as one day where appropriate. But also conduct in-depth longer pieces of work.
5. Create a dedicated team of O&S officers resourced adequately to provide data (particularly performance data) and information, advice and support to O&S Chairs and members, including liaison with strategic directors and senior staff.
6. Greater use of virtual meetings technology and, where appropriate, social media to engage the public, service providers and external partners and encourage elected member active participation.
7. Making use of virtual technology, in-house training and briefings should be provided for scrutiny Chairs and members on appointment and on-going, including subject updates as required and skills development. The Adult Health and Social Care Committee model of in-committee member briefings should be rolled out further.

Committees should conduct an annual self-evaluation. A suite of scrutiny questions may be a good prompt to build confidence.

Dr Jane Martin CBE 2 October 2020

Appendix 1

List of interviewees

1. Councillor Adrian Warwick
(Chair of Resources and Fire & Rescue OSC)
2. Councillor Alan Cockburn
(Chair of Communities OSC)
3. Councillor Andy Crump
(Portfolio Holder for Fire & Rescue and Community Safety)
4. Councillor Colin Hayfield
(Portfolio Holder for Education and Learning)
5. Councillor Heather Timms
(Portfolio Holder for Environment and Heritage & Culture)
6. Councillor Izzi Seccombe
(Leader of the Council and Conservative Group and Portfolio Holder for Economic Development)
7. Councillor Jeff Clarke
(Portfolio Holder for Transport & Planning)
8. Councillor Jeff Morgan
(Portfolio Holder for Children's Services)
9. Councillor Jerry Roodhouse
(Leader of the Liberal Democrats)
10. Councillor John Holland
(Labour member)
11. Councillor Jonathan Chilvers
(Leader of the Green Party)
12. Councillor Kam Kaur
(Portfolio Holder for Customer and Transformation)
13. Councillor Keith Kondakor

(Green Party Member)

14. Councillor Les Caborn
(Portfolio Holder for Adult Social Care & Health)
 15. Councillor Peter Butlin
(Deputy Leader of the Council and Conservative Group and Portfolio Holder for Finance and Property)
 16. Councillor Wallace Redford
(Chair of Adult Social Care & Health OSC)
 17. Councillor Yousef Dahmash
(Chair of Children and Young People's OSC)
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18. Helen Barnsley – Democratic Services Officer
19. Mark Ryder – Strategic Director (Communities)
20. Monica Fogarty – Chief Executive
21. Nic Vine - Strategy and Commissioning Manager (Legal and Democratic)
22. Nigel Minns – Strategic Director (People)
23. Paul Spencer – Senior Democratic Services Officer
24. Paul Williams – Democratic Services Team Leader
25. Rob Powell– Strategic Director (Resources)
26. Sarah Duxbury - Assistant Director (Governance & Policy)

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Appendix 2

Proposals - Cultural	Timeframe
Agree a Statement of Behaviours drafted by OSC members and officers, based on the principles identified in the independent report; Collegiate, Constructive, Challenging	September 21 – January 22
Annual Training for Members	Already in member training plan
OSC Chairs to discuss with Cabinet and Corporate Board matters where it is considered Scrutiny could add value to the decision-making process, and to liaise with other OSC Chairs to ensure that such matters can be considered in an efficient and effective way without causing undue delay to any proposal. Chair and Party Spokes with Strategic Directors to consider which upcoming projects, programmes or decisions would benefit from pre-Cabinet engagement with Scrutiny. Also opportunity for greater involvement of OSC in considering the development of new policies as part of Forward Plan programme prior to Cabinet.	Work could begin in September meeting cycle
Updates not requiring input or decision to be dealt with electronically to free agendas for those matters intended to result in recommendations to decision making bodies	September 21 onwards

Proposals Planning	Timeframe
The OSC Committee cycle should be driven by the work programme but as a matter of principle each OSC Committee should meet between 5 and 6 times a year	Start from next Municipal Year
The OSCs will remain at 4 with the same Terms of Reference for the remainder of the municipal year. Climate change to be factored into the current work programme of either Communities OSC or as a cross cutting theme. Wider review of remit of OSCs to take place in advance of May 2022 Annual Council with any changes approved by Council.	Focus on climate change from September. Other changes from May 2022
All OSCs to consider the key themes arising from the Council Plan and agreed priorities, including cross cutting themes such as wellbeing, climate and tackling inequalities when undertaking their role.	From September cycle
Regular Chair, Vice Chair and Spokes meetings to specifically focus on the Forward Plan for decision making and scrutiny activity over coming months	From September cycle
The Chief Executive and Leader meet with Chairs and Vice Chairs of OSC's on a 6 monthly basis to consider potential future themes to assist the committees with consideration of work programmes.	From new municipal year

Proposals - Agility	Timeframe
Task and Finish Groups will be used in a dynamic fashion and will be cross party. Task and Finish Groups are encouraged to seek public input into the matters under discussion where appropriate as part of their process of review. There will be a ceiling agreed on the numbers of TFGs that can be undertaken at any one time to manage officer support /capacity	From September 2021
Chairs of individual OSCs will be encouraged to agree joint Overview and Scrutiny activity with another chair if that is considered the most effective use of resources in respect of any topic.	From September 2021
Resource requirements within Democratic Services will be reviewed within 6 – 9 months of the proposals being implemented	June 2022

Proposals - Miscellaneous	Timeframe
There will be no separate Scrutiny Team within Resources Directorate as it is felt this will undermine work of current Democratic Services Team and has not proved effective in the past	September 2021
Technology will be used where it can be – current legislation does not permit public meetings to be virtual or hybrid. Until this changes OSC meetings will need to be held in public and in person (although they will be streamed also)	September 2021
Legal attendance will become more common at OSCs to provide support to Democratic Services and enable succession planning/skills development	September 2021
We will work to align Scrutiny more closely with Integrated Planning and encourage public engagement, including use of the Voice of Warwickshire to identify suitable T&F topics.	September 2021

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**Audit and Standards Committee
Updated Work Programme 2021 - 2022**

Item	Lead Officer	Date of meeting
WCC & Pension Fund Closure of Accounts Update	Virginia Rennie / Hayley Green	24 September 2021
Update on Scrutiny Proposals	Nichola Vine	24 September 2021
Internal Audit Progress Report (Exempt)	Paul Clarke	24 September 2021
WCC Statement of Accounts 2020/21	Virginia Rennie	4 November 2021
Warwickshire Pension Fund Statement of Accounts 2020/21	Chris Norton	4 November 2021
Annual Governance Report	Nichola Vine / Sioned Harper	4 November 2021
Annual Governance Statement	Lynn Todman	4 November 2021
Review of Contract Standing Orders	Nichola Vine	4 November 2021
External Auditor's Governance Report 2020/21	Grant Thornton / Hayley Green	4 November 2021
Impact of Grenfell – an update from WFRS regarding flammable cladding on residential properties in Warwickshire.	WFRS	TBC

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