

Minutes of the **Audit Committee**
of the **Test Valley Borough Council**
held in The Annexe, Crosfield Hall, Broadwater Road, Romsey
on Tuesday, 12 December 2023 at 5.30 pm

Attendance:

Councillor C Borg-Neal
(Chairman)

Councillor S Hasselmann
(Vice-Chairman)

Councillor R Hughes

Councillor R Kohli

Also in attendance:

Councillor M Flood

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Apologies

Apologies for absence were received from Councillors Jeffrey and Leech.

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Public Participation

There was no public participation.

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Declarations of Interest

There were no declarations of interest.

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Urgent Items

There were no urgent items to consider.

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Minutes of the previous meeting

Councillor Hasselmann proposed and Councillor Kohli seconded the motion that the minutes of the previous meeting were an accurate record. Upon being put to the vote the motion was carried.

Resolved:

That the minutes of the meeting held on 25 September 2023 be confirmed and signed as a correct record.

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External Audit Update

The Head of Finance and Revenues presented the report, which sought consideration of KPMG's draft audit report following the completion of the 2022/23 Housing Benefit Subsidy Claim audit.

The report set out the various responsibilities of both parties; the nature of the testing that was carried out; and the findings of KPMG's testing. The conclusions of the report were excellent, highlighting a very small number of errors, both in terms of percentage of the caseload and individual values.

The Head of Finance and Revenues advised the committee that there was no further update from Ernst & Young on the 2022/23 Statement of Accounts audit.

The following recommendation was proposed by Councillor Hasselmann and seconded by Councillor Kohli and unanimously agreed by the Committee.

Resolved:

That the draft report of KPMG, regarding the Housing Benefit Subsidy Assurance process, be noted.

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Internal Audit Progress Report

The report of the Internal Audit Manager set out the Internal Audit coverage, findings and performance for 2023/24 to 20 November 2023 and summary risk profiles for those areas reviewed.

Since 1 April 2023, the Internal Audit function had made good progress against the Annual Audit Plan 2023/24. Of the 6 audits reported as complete, 3 were classified as substantial assurance and 3 as limited assurance.

Following a question around the Community Councillor Grant, the Committee agreed that a review of the process would be considered as part of the Internal Audit Plan development for 2024/25.

The following recommendation was proposed by Councillor Hasselmann and seconded by Councillor Kohli and unanimously agreed by the Committee.

Resolved:

That the Internal Audit Progress report be noted.

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Annual Corporate Complaints Report - 2022-23

Consideration was given to a report of the Head of Strategy and Innovation which reported on complaints received from 1 April 2022 to 31 March 2023.

The Policy Manager reported that in the year 2022/23 there were 197 service level complaints (those dealt with by more than one service at the same time are counted as one complaint). From these 197 complaints, 38 were escalated to the Chief Executive and 8 were the subject of Local Government and Social Care Ombudsman (LGSCO) enquiries, with 2 being investigated.

Complaints at service level had increased this year, following decreases in previous years which were attributed to the impact of the Covid-19 pandemic.

The Policy Manager gave examples of some of the complaints received, which put the numbers into context.

The consistency of complaints reporting suggests that the complaints process continues to work effectively, and that the public is able to make a complaint with ease. Where necessary, trends are identified and managed by individual services. The Policy Manager will continue to work closely with Services to identify ways to effectively manage and resolve complaints.

The committee suggested that the deadline for the response to complaints should vary depending on the complexity of the response and that it would be good to see how many complex and non-complex complaints had been received over the year. The Policy Manager agreed to provide this information the next time the report was due to be presented.

The following recommendation was proposed by Councillor Hasselmann and seconded by Councillor Kohli and unanimously agreed by the Committee.

Resolved:

That the complaints report be reviewed and endorsed ahead of publication.

349 Report on the use of the Regulation of Investigatory Powers Act 2000

Consideration was given to a report of the Head of Legal and Democratic Services which updated Members as to the Council's use of its powers under Regulation of Investigatory Powers Act 2000.

The Home Office Covert Surveillance and Property Interference Code of Practice recommends regular reporting to elected members of a local authority's powers under the Regulation of Investigatory Powers Act 2000.

The following recommendation was proposed by Councillor Hasselmann and seconded by Councillor Kohli and unanimously agreed by the Committee.

Resolved:

That Audit Committee receives the report of the Head of Legal and Democratic Services on the Council's use of its powers under the Regulation of Investigatory Powers Act 2000.

Audit Committee Away Day

Audit Committee discussed possible dates and times to hold an away day. The Committee Officer would send round a selection of dates for late February/early March 2024.

(The meeting terminated at 6.18 pm)