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| Title of Report | ANNUAL REPORT OF THE AUDIT COMMITTEE 2022/23 |
| For Consideration By | Audit Committee |
| Meeting Date | 19 April 2023 |
| Classification | Open |
| <u>Ward(s) Affected</u> | All |
| <u>Group Director</u> | Ian Williams Group Director of Finance & Corporate Resources |

1. INTRODUCTION

The purpose of this report is to detail the role of the Audit Committee (the Committee) and summarise the key activities and achievements in 2022/23 that demonstrate how the Committee has fulfilled this role effectively and to measure consistency with the guidance issued by the Public Sector Internal Audit Standards (PSIAS) and other statutory requirements.

2. RECOMMENDATION

To note the Annual Report of the Audit Committee set out in Appendix 1.
There are no recommendations arising from this report.

3. REASONS FOR DECISION

3.1 The Annual Report of the Audit Committee outlines key developments in: -

- Internal Control
- Internal Audit
- Risk Management
- External Audit
- Anti-Fraud & Corruption
- Financial Reporting

3.3 In reviewing the performance of the Audit Committee against the Public Sector Internal Audit Standards (PSIAS) and in the areas mentioned above, the judgement is that the Committee has fulfilled its role effectively.

- 3.4 The report is a self-assessment of the activities of the Audit Committee during 2022/23.

4. BACKGROUND

- 4.1 As detailed and evidenced in the Annual Report, the Audit Committee discharged its duties effectively and has played a significant role in developing and improving internal control and governance arrangements within the Council.

- 4.2 Where opportunities for further strengthening the performance and effectiveness of the Audit Committee are identified, development sessions and deep dive reviews are utilised to assist with this.

4.3 Policy Context

The work of the Committee is to provide oversight of the arrangements in place to promote governance, risk and control and ensure that these are effective.

4.5 Equality Impact Assessment

This report does not require an equality impact assessment but where applicable equality issues and adherence to corporate policies would be considered in Audit Committee business.

4.6 Sustainability

Not applicable

4.7 Consultations

Not applicable.

4.8 Risk Assessment

The Audit Committee receives detailed reports at each meeting setting out the arrangements in place at directorate and/or corporate level for the effective management of risk. The Committee regularly provides challenge to those tasked with managing risk to ensure that the Council's arrangements are robust and that objectives will continue to be met.

5. COMMENTS OF THE GROUP DIRECTOR, FINANCE AND CORPORATE RESOURCES

- 5.1 This report looks back over the last year and as such there are no financial implications arising from the recommendation. It is recognised however that an effective Audit Committee can help to both reduce risk and strengthen the control environment in which the services are provided. Through its consideration and approval of the accounts, the risk and treasury management strategies, it can also help to ensure that the financial risks to the Council arising in the future are appropriately managed.

6. COMMENTS OF THE DIRECTOR OF LEGAL AND GOVERNANCE SERVICES

- 6.1 The Council has a best value duty under the Local Government Act 1999 to ensure that it is securing economy, efficiency and effectiveness in the use of its resources.
- 6.2 Section 151 of the Local Government Act 1972 provides that 'every local authority shall make arrangements for the proper administration of its financial affairs and shall ensure that one of their officers has responsibility for the administration of those affairs'.
- 6.3 Part of the proper administration of the Council's affairs must encompass the obligation on the Council to have its accounts audited in accordance with the Audit Commission Act 1998 by an appointed party.
- 6.4 The Council's Constitution gives the Audit Committee responsibility for considering reports dealing with the management and performance of the providers of internal and external audit services. The Annual Report of the Audit Committee details how the audit matters in this Report and Appendix 1 have been addressed to discharge the statutory obligations.
- 6.5 There are no immediate legal implications arising from the Report.

APPENDICES

Appendix 1 Annual Report of the Audit Committee 2021/22

BACKGROUND PAPERS (as defined by Local Government (Access to Information) Act 1985)

None

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**Comments for the
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Appendix 1 - ANNUAL REPORT OF THE AUDIT COMMITTEE 2022/23

1. CHAIR'S INTRODUCTION

Background. The Audit Committee is a vital means for Members and residents to hold the Executive to account for their management of the Council's resources, human and financial. It does this in three ways: first, by ensuring past financial performance is fully audited, second, by scrutinising the Council's current financial performance and ensuring all departments have fully assessed the risks they face; and thirdly, it assesses whether the Council has credible plans in place to achieve its policy objectives over future years. As well as the Committee's regular meetings which are fully accessible to the public, the Council receives this annual report on the Audit Committee's work, a report that is expected to be a legal requirement shortly.

- 1.1 **Audit Committee Performance in 2022.** Despite the continuing challenges of Covid and the cyberattack the Audit Committee has successfully achieved its central responsibility of overseeing the Council's management of its performance, risk and finances. Through the year we had regular reports on the Corporate and Departmental Risks, the Performance of key services, Treasury Management and our Internal Audit service. This close scrutiny has enabled us to be confident in our judgement that the Council has maintained the integrity of its financial and compliance systems despite the intense pressures the Council has faced at all levels of the organisation. This assessment was confirmed with the external auditor's clean bill of health for our Annual Governance Statement, a crucial test of good governance as recent reviews of financially failing Councils have shown.

In addition to fulfilling its responsibility for ensuring the soundness of the Council's general resource management, the Committee has focussed on three significant issues:

- 1.2 **Budget management** has continued to be extraordinarily difficult with great uncertainty over income and rising costs both as a result of inflation and demand for services. Government has continued with a pattern of last-minute announcements of short term, piecemeal support for services, particularly in relation to social care. However, thanks to regular and full reports from the Group Director, Finance & Corporate Resources and his colleagues we were able to reassure ourselves that the Council remained in a sound financial position notwithstanding significant forecast overspends for 2022/23 that highlight the need to contain demand, where possible, if this position is to remain. . The oversight of the Council's financial state and its projected income and expenditure throughout the year was greatly helped by the regular joint briefings of representatives of the Executive, the Chairs of Scrutiny and Audit Committee. Importantly, this oversight arrangement has brought external scrutiny to these key processes, before rather than after the event. We recommend this approach is carried forward in the new municipal year as a matter of good practice, especially as the inexorable pressures of limited resources and increased needs will create very difficult choices over the next few years. We were also particularly pleased to see the Executive Member for Finance's leadership in launching an exercise to more closely align the Council's resources with strategic planning. Despite the Government's consistent failure to give local government any medium-term financial commitments, the Council will need to project forward its medium-term resource requirements as far as possible to allow it to make informed decisions in prioritising its policy objectives.

- 1.3 **Cyberattack** the Audit Committee has continued to be deeply involved in overseeing the Council's response to the criminal cyberattack on the Council's IT systems. We received a series of updates throughout the year which reassured us that all feasible measures had been taken to protect the Council from future attacks. Given the enormous problems that had been created for residents reliant on information provided by our IT systems, especially housing benefits, rents, Council tax and land searches, we were also particularly concerned that these services were restored as fast as possible and that those affected were kept informed of developments and supported where necessary. Throughout we have recognised the valiant efforts the IT team and the departments affected have made over the last fifteen months.
- 1.4 **External audit.** The Audit Committee has received regular updates from officers and our external auditors, Mazars, on our statements of account. Publication of our draft statements for 2020/21 was delayed as a result of the cyber attack and although the audit is in all other respects complete the audit opinion remains outstanding as a result of a national issue on accounting for infrastructure assets. There is now a temporary solution for this issue which is being worked through with the auditors. For 2021/2022 our draft statements were published in line with the statutory deadline of the end of July 2022. The audit process has been protracted as a result of both the infrastructure issue but also the well publicised capacity issue in the external audit market which meant that the start of the audit was beyond when it needed to be to reasonably expect to meet published audit timescales. Officers continue to work closely with our auditors to ensure that the audit process runs smoothly and improvements are made where necessary to ensure that more acceptable timelines for the issuing of audit opinions are reached as this is an important requirement for the Council to be accountable to residents.
- 1.5 **Future Challenges for the Audit Committee.**

This is my first annual report while chairing the Committee. I'd like to thank all my fellow Committee Members for their enthusiastic support, in both the main meetings and our deep dive investigations. As always, we owe so much of the Committee's success to the keen and supportive team of officers especially in the different parts of the Finance & Corporate Resources Directorate. I'd also like to thank the Mayor, Phil Glanville and his Executive Team for their unstinting support for the Audit function. Despite its role in challenging the Council's management they have rightly seen a strong Audit Committee as an essential part of good governance.

There are many challenges ahead, but I firmly believe Hackney has the people, commitment and experience to make a real impact on the big local challenges we face in the next decade of climate change, community-based service delivery, regeneration, health and welfare. The Audit Committee can and should have a vitally important role in helping to ensure the organisation matches its human and financial resources to the ambitious policies in these key areas.

2. COMMITTEE MEMBERSHIP & ATTENDANCE

- 2.1 The following Councillors were members of the Audit Committee during the 2022/23 municipal year:

| | |
|------------------------------------|-----------------------------------|
| Cllr Anna Lynch (Chair) | Cllr Michelle Gregory |
| Cllr Nick Sharman (Previous Chair) | Cllr Shaul Krautwirt |
| Cllr Frank Baffour | Cllr Caroline Selman |
| Cllr Polly Billington | Cllr Gilbert Smyth |
| Cllr Zoe Garbett | Cllr Lynne Troughton (Vice Chair) |
| Cllr Margaret Gordon | Cllr Sarah Young |

It should be noted that Cllr Anna Lynch was appointed as Chair at the start of the municipal year and the majority of the Committee was newly appointed following the local elections in May 2022.

- 2.2 The table below outlines members' attendance at committee meetings during the 2022/23 municipal year. As ever, members had a significant number of alternative commitments such as other public meetings and ward commitments and surgeries, and were therefore not always available to attend meetings.

| Members | Meeting dates | | | |
|-----------------------|---------------|------------|------------|------------|
| | 20/04/2022 | 08/06/2022 | 20/10/2022 | 18/01/2023 |
| Cllr Anna Lynch | P | P | P | P |
| Cllr Nick Sharman | P | n/a | n/a | n/a |
| Cllr Frank Baffour | n/a | P | P | P (V) |
| Cllr Polly Billington | n/a | P | A | A |
| Cllr Zoe Garbett | n/a | P | P | P |
| Cllr Margaret Gordon | P | P | P | P (V) |
| Cllr Michelle Gregory | A | n/a | n/a | n/a |
| Cllr Shaul Krautwirt | n/a | A | P | P |
| Cllr Caroline Selman | n/a | P | A | A |
| Cllr Gilbert Smyth | P | P | P | P |
| Cllr Lynne Troughton | n/a | P | P (V) | P (V) |
| Cllr Sarah Young | n/a | P | A | A |

Key: P = Present A = Absent L = Late V = Virtual

- 2.3 Training opportunities concerning corporate risk management and treasury management were provided to Committee members during the year.

3. WORK UNDERTAKEN IN THE 2022/23 MUNICIPAL YEAR

- 3.1 The Audit Committee operates in accordance with the CIPFA publication *Audit Committees, Practical Guidance for Local Authorities and Police*, 2018 Edition. The guidance defines the purpose of an Audit Committee as follows:

“To provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.”

The Committee’s terms of reference were most recently reviewed at the June 2022 meeting to ensure that they continue to meet the best practise as set out by CIPFA.

3.2 Internal Control

- 3.2.1 The Committee plays a key role in developing and improving the Council’s internal control and assurance framework.
- 3.2.2 The Accounts and Audit Regulations 2015 require the Council to conduct annual reviews of the system of internal control and publish an Annual Governance Statement (AGS) within its annual financial statements.
- 3.2.3 The AGS process continued to reflect the current requirements as set out in the Framework/Guidance issued by CIPFA/SOLACE in 2016 and a revised Hackney Code of Governance. Each department produces a local statement which is used to support the corporate AGS. As part of the assurance process, Internal Audit reviews the local statements and verifies that any actions identified in the previous year’s AGS have been actioned. The 2021/22 corporate AGS formed part of the draft final annual accounts that the Audit Committee reviewed at the January 2023 meeting. The AGS has become increasingly important in recent years as the challenges faced by all local authorities have escalated. The statement includes a summary of key issues facing the Council, and also an account of the progress in tackling the key issues reported in the previous year. As such it reflects issues that the Committee has considered through the reporting year and is a document worthy of the Audit Committee’s continuing attention.
- 3.2.4 The Committee contributed to the process of providing assurance of the Council’s internal control and governance framework by receiving and reviewing regular progress reports on Internal Audit and Risk Management including service performance information.

3.3 Internal Audit

- 3.3.1 In accordance with the Accounts and Audit Regulations 2015 the Committee continuously reviewed the effectiveness of the Internal Audit service. This comprised of: -
- Review and approval of the Internal Audit Annual Plan 2022/23 which includes Internal Audit’s key performance measures and outlines audit work for the Council and Associated Bodies for which the Council has a lead responsibility.

- Revisions to the Internal Audit Plan are reported to the Committee during the year, this recognises the reality of auditees facing additional operational pressures from the Council's Covid response and the impact of the cyber attack, and also the fact that the internal audit plan is a dynamic programme of work that may need to be adjusted as priorities change.
- Review of quarterly progress reports of the Head of Audit & Corporate Risk Management detailing the performance and progress of the Internal Audit Service against the Internal Audit Plan and performance targets.
- Review of the Internal Audit Service Annual Report.

3.3.2 The Committee noted that the Internal Audit Service expects to meet its other key performance measures again this year despite the exceptional circumstances of the last few years.

3.3.3 The Audit Committee continues to play a vital role in supporting the work of Internal Audit by ensuring that identified control weaknesses are properly addressed by services. It is noteworthy that other authorities that have recently experienced financial difficulties have received warning signs in advance but these were not always acted upon. I am pleased to say that Hackney management does take the implementation of recommendations arising from audit work seriously with the result that we only rarely need to pursue managers for non-compliance. It is important that the Committee remains vigilant as significant issues of concern might be identified and provides both challenge and support to ensure that these are resolved.

3.4 Risk Management

3.4.1 A robust risk management framework is an essential element of good management and enables the Council to effectively manage strategic decision-making, service planning and delivery to safeguard the wellbeing of its stakeholders and increase the likelihood of achieving objectives. It is an essential element of good management and a sound internal control system and is necessary for the Council to demonstrate that it has sound systems of corporate governance. The Committee contributed to this by: -

- Reviewing and endorsing the Risk Management Annual Report 2021/22 detailing arrangements for the management of risk in place during 2022/23.
- Proposing measures for developing the Council's approach to managing its risks to assist future improvement.
- During the reporting year the Committee reviewed the risk registers for four of the Council's five Directorates (Finance and Corporate Resources, Children and Education, Adults, Health and Integration, and Chief Executives). The Climate Homes and Economy register is due to be reviewed in detail at the April 2023 Committee meeting.
- The corporate risk register was reviewed in detail on two occasions, and a summary version is presented to each Audit Committee meeting to ensure that any changes are reported. This top-level review helps to ensure that risk management remains a meaningful and on-going activity across all service areas.

3.5 Treasury Management

3.5.1 Ensuring treasury management is governed effectively is an essential element of the work of the Audit Committee. A regular cycle of reports is presented to the Committee to enable them to comment upon and monitor treasury action throughout the year.

3.5.2 The Committee considered the following reports during the Year:-

- Reviewed a draft Treasury Management Strategy for 2023/24.
- Review of quarterly and half-yearly updates on treasury management detailing performance.

3.6 External Audit

3.6.1 The Council's external auditor, Mazars, attended the Committee's meetings at which they presented their audit strategies, progress reports and completion reports for review and comment.

3.6.2 The conclusion of both the 2020/21 and 2021/22 accounts audits have been delayed as a result of a national issue in relation to accounting for infrastructure assets. This followed the delayed publication of the draft Statement of Accounts for 2020/21 as a result of the cyber attack. Further information on audit progress is set out in section 3.9 below.

3.7 Anti-Fraud and Corruption Arrangements

3.7.1 The Committee reviewed the quarterly and annual performance of the anti-fraud teams in tackling fraud against the authority and the contribution this made to strengthen the system of internal control.

3.7.2 During the period 1 April to 31 December 2022 the following estimated savings were made as a direct result of the work of the anti-fraud teams:

| Outcome | Outcomes 2022/23 to 31/12/22 | Savings Realised |
|--|------------------------------------|-------------------|
| Council service or discount cancelled | 75 | (1) £1,513,446 |
| Blue Badges recovered | 66 | (2) £6,600 |
| Other fraudulent parking permits recovered | 18 | (2) £1,800 |
| Parking misuse warnings issued | 31 | n/a |
| Penalty Charge Notice (PCN) issued | 91 | (3) £5,915 |
| Vehicle removed for parking fraud | 56 | (4) £11,200 |
| Recovery of tenancy | 49 | (5) £2,058,000 |
| Right to Buy cancelled | 11 | (6) £1,278,200 |
| Housing application cancelled/downgraded | 1 | (7) £4,000 |
| Covid business grants cancelled | 3 | £30,000 |
| Total | | £4,909,161 |

1. No Recourse to Public Funds Team (NRPF) savings – 19 support packages cancelled, average saving £387 per week and assuming saving of one year support

2. Calculated using Audit Commission figure of £100 per badge recovered

3. 49 x £65 PCN charge

4. £200 per removal in addition to the PCN charge

5. Calculated using Tenancy Fraud Forum figure of £42,000

6. The right to buy discount is currently £116,200

7. Minimum cost per offence assessed by the Audit Commission at £4,000

3.7.3 The corporate responsibility for the Regulation of Investigatory Powers Act (RIPA) and Proceeds of Crime Act (POCA) rests with the Corporate Head of Audit, Anti-Fraud & Risk Management. During the year the Committee was provided with quarterly monitoring information on the activities undertaken by the Council.

3.8 Whistleblowing Arrangements

During the year the Committee received quarterly updates on whistleblowing referrals regarding fraud/irregularity in addition to an annual report on the Council's whistleblowing arrangements and activity.

3.9 Financial Reporting

3.9.1 The Council was delayed in the publication of the 2020/21 accounts until December 2021 as a result of the considerable additional reconciliation and estimation work that was required as a result of the cyber attack and the significant impact it had on some of the main financial systems (rents, benefits, council tax and business rates). Reports were received by Audit Committee from our external auditors, Mazars, on the progress of the audit during the course of the year year:

- *January 2022:* The Audit Committee received and reviewed Mazars Audit Strategy Memorandum for the audits of the 2020/21 Council accounts and the Pension Fund accounts.
- *April 2022:* The Audit Committee received, reviewed and approved the 2020/21 accounts which were subject to Mazars final checks and the Committee delegated responsibility for final signing to the Group Director of Finance & Corporate Resources. Mazars presented an Audit Update on their audit of the Council's 2020/21 audit of accounts and highlighted a sector-wide issue in relation to infrastructure assets noting that there was a moratorium on issuing audit opinions until there was resolution to this issue. They also presented an Initial Audit Completion Report in respect of the Pension Fund Accounts on which they anticipated issuing an unqualified opinion.
- *October 2022:* The Audit Committee received and reviewed Mazars' DRAFT Audit Completion Report for 2020/21 noting that they anticipated issuing an unqualified opinion, modified to include an 'emphasis of matter' paragraph relating to the valuation of the Council's share of the pooled property investments held by the Pension Fund. The opinion on the accounts were still delayed pending the resolution of the infrastructure issue.
- *January 2023:* The Audit Committee received a report from Mazars that they had completed their risk assessment in respect of the Council's Value for Money 2020/21 arrangements and had not identified any significant weaknesses in the arrangements subject to review.

3.9.2 Following a Statutory Instrument issued in December 2022, In January 2023 CIPFA published a bulletin to provide guidance on a temporary solution in respect of the infrastructure issue. Officers have since worked through this

guidance and provided amended notes and disclosures to the 2020/21 accounts in relation to infrastructure assets and awaits feedback from our auditors.

- 3.9.3 The Council published its draft 2021/22 in line with the statutory deadline of 31st July 2021. In January 2023 the Audit Committee received, reviewed and approved the 2021/22 accounts which were still subject to some Mazars audit processes and the Committee delegated responsibility for final signing to the Group Director of Finance & Corporate Resources (GDF&CR). Significant progress on the audit has been made since January, although the opinion cannot be given until the resolution on the infrastructure assets as noted at 3.9.2 is confirmed as accepted by our auditors.
- 3.9.4 Officers will continue to work with the auditors to reach a conclusion on the 2020/21 and 2021/22 accounts audits and report through to the Audit Committee in this regard.
- 3.9.5 The Audit Committee has continued to support Council officers in their efforts to allow the external audit process to progress throughout the reporting year in what has been a difficult period due to both infrastructure issue, the ongoing impact of cyber and the well-rehearsed capacity issue in the external audit market as a whole.

3.10 Performance Reporting

Quarterly updates to the Committee on a range of Council activities were introduced in 2017. The report covers three key areas of activity and has resulted in both a wider span of oversight and increased knowledge of key areas. Firstly, a performance report of selected key indicators provides coverage of activities of importance to the Committee and our residents; where concerns about performance have been identified, officers have attended meetings to provide explanations of how issues are being resolved. Secondly, the Corporate Risk Register is now reported quarterly (in addition to the biannual in-depth review of the register), so that emerging concerns and changes to existing risks are immediately on the Committee's radar. Thirdly, oversight of capital expenditure is now achieved by inclusion of a Capital Programme Monitoring Report.

3.11 Finance Update and Audit Committee Deep Dive Reviews

- 3.11.1 The Group Director of Finance and Corporate Resources provides a financial update to the Committee at each meeting to ensure that Members are fully appraised of current developments given the fast pace of change currently in local government.
- 3.11.2 These updates are supplemented by periodic deep dive reviews where it is felt that additional detail will assist the Committee. A deep dive review into the use of general fund reserves is in progress.

4. PROPOSED WORK PROGRAMME FOR 2023/24

- 4.1 The Committee will continue to receive and examine the Council's Statement of Accounts and Annual Governance Statement and approve these if it is appropriate to do so, in order that the accounts are ready for audit at the earliest reasonable opportunity within the constraints of the local government external audit environment.

- 4.2 The Committee will continue to receive regular performance reports from the Internal Audit Service, Anti-Fraud Teams, Treasury Management, directorate and corporate risk registers. As well as reviewing corporate policies and strategies relating to these services.
- 4.3 The Chair will continue to act as Risk Management Champion taking responsibility for advocating the embedding of risk management throughout the Council. The Committee is keen to take a proactive approach to overseeing the Council's management of risks and will work closely with the Corporate Risk Manager and senior managers for continual improvement in our corporate risk management processes.
- 4.4 The Committee will continue to focus attention on the high risk areas which are identified from the risk management framework.
- 4.5 The Committee will receive and approve the Internal Audit annual plan to ensure that audit work provides appropriate coverage during the year.
- 4.6 The Committee will continue to improve its assessment of current performance by receiving regular reports on a small range of key performance indicators of selected Council services and financial performance, and obtaining further explanation where appropriate. This will help provide both Councillors and the public with a sense of how the Council is performing overall and give an early warning of any potential problems. Another initiative to reassure the Council about its ability to cope with current threats and opportunities is the quarterly review of corporate risks to ensure that emerging issues are properly considered in service reviews.
- 4.7 The Council's whistleblowing arrangements and performance will be reviewed annually and as part of the quarterly reporting process.
- 4.8 The Committee will continue to be proactive and engage wherever necessary to further strengthen the Council's assurance processes. In particular, there will be focus on areas highlighted through the risk management process as presenting a concern at the corporate level.
- 4.9 The programme of deep dive reviews will continue to focus on areas of specific concern.

5. SUMMARY OF THE ACHIEVEMENTS OF THE AUDIT COMMITTEE

- 5.1 The Audit Committee has contributed to the Council's overall internal control process in 2022/23 through the challenge and monitoring it has performed on governance, internal audit, anti-fraud, risk management, treasury and financial management processes.
- 5.2 Risk management at corporate and strategic service levels continues to support business processes.
- 5.3 Internal Audit has continued to develop and strengthen with support from the Committee.
- 5.4 The Committee has played a significant role in highlighting the importance of implementing Internal Audit recommendations to agreed timeframes.

- 5.6 The Committee continues to work alongside the Executive Member for Finance and the Chair of the Scrutiny Commissions as part of the Budget Scrutiny Group to keep the state of the Council's finances under close review and receive regular updates from officers both at Audit Committee and monthly update meetings.
- 5.7 The Committee also undertook the role of oversight of the Council's use of Regulation of Investigatory Powers Act (RIPA).