

Bristol City Council Minutes of the Audit Committee

4 March 2024 at 3.00 pm



Members Present:-

Councillors: Andrew Brown (Chair), Fabian Breckels, John Geater, Jonathan Hucker, Guy Poultney, David Wilcox (Vice-Chair), Patrick McAllister, Adebola Adebayo and Simon Cookson

Officers in Attendance:-

Simba Muzarurwi – Chief Internal Auditor, Alison Mullis – Deputy Chief Internal Auditor, Vanessa Wilson – Director of Children & Education Transformation, Allison Taylor – Democratic Services.

Also in attendance:-

Barrie Morris & Beth Garner – Grant Thornton External Auditors.

1 Welcome, Introductions and Safety Information

The Chair welcomed all parties to the meeting and introductions were made. The Committee noted the emergency evacuation procedure for the Council Chamber if required.

2 Apologies for absence.

No apologies and it was noted that Councillors Amirah Cole & Steve Pearce were not present.

3 Declarations of Interest

There were none.

4 Minutes of Previous Meeting

RESOLVED – that the minutes of 29 January 2024 be approved as a correct record.



5 Action sheet

This was noted.

6 Public Forum

The Committee noted the Public Forum statements and responses to questions.

Supplementary Questions.

It was noted that Mr Oldreive would be able to submit a written Supplementary Question upon receipt of his written responses which were not yet available.

Councillor Hucker, in respect of his questions on Stoke Lodge Playing Fields, asked at what level in BCC were these decisions being taken?

7 Work Programme

The Committee noted the Work programme for future meetings.

8 Internal Audit Draft Quarter 1 Plan 2024/25

The report was summarized for the benefit of the Committee and the following points arose from discussion:-

1. The use of analytics when reviewing transactions would enable the audit team to be more efficient and complete the audit faster. Analytics would also enable management to monitor controls and would provide greater scope to increase the level of assurance;
2. Embedded assurance had been provided to key transformation programmes. However, in the new financial year all key programmes will be subject to an audit and it was important that different staff were used for the audit so that there was no conflict of interest;



3. With respect to Appendix 2 there were some areas for review that had not been looked at previously whilst there were others which needed positive assurance;
4. It was clear that it was not possible to audit every facet of BCC's work but the risk based plan was the best approach to provide assurances. Although, it was a limited audit plan, it was focused on the areas of highest risk. There was not a significant risk in relation to the audit service's resources;
5. Compliance and contract management would be considered at Q3/Q4. The new Committee System would be allowed to embed before it was reviewed. The Director – Legal & Democratic Services added that a review had been earmarked near the end of the year and this would also draw on external assurance;
6. The audit review of Planning decisions processing was welcomed.

Resolved – That the draft Internal Audit Plan for quarter 1 of 2024/25 be approved.

9 Our Families Programme Update

The report was summarized for the benefit of the Committee and the following points arose from discussion:-

1. The service was looking at commercial opportunities in order to generate income and become a fully traded service. An example of which was offering spaces at BCC children's homes to other Local Authorities (LA's). There had been a lack of commercial and financial acumen within the service which needed to be addressed;
2. The high number of children in care was a national issue. Capital funding was being used to look at sufficiency and could result in extensions to children's homes which had been successful in other LA's. Also new foster carers were being sought and existing foster carers asked if they could take on more children;
4. It was agreed, as part of the Action Sheet, to provide the ratios of children placed into homes or foster care and other alternative placements;
5. The Capital Programme for 24/25 would also provide a crisis hub. Supported accommodation for unstable children was currently not local and consideration was being given to accommodating in Bristol and this could also be of commercial value;
6. All projects were currently being reviewed and it was planned to feedback at a future Committee. It was important to tailor projects that were right for BCC as one size did not fit all;
7. It was agreed, as part of the Action Sheet, to provide further detail on the Mockingbird Programme;



8. Early interventions could prevent children coming into care and BCC was working with other organisations to reduce demand;
9. There was always pressures and demands on the service and it would never be possible to eradicate the position but stronger interventions and quality assurance and regular challenge would provide a stronger service;
10. Special Guardianship Orders (SGO's) were part of the transformation programme and would provide savings. It was agreed, as part of the Action Sheet, to provide further detail on SGO's;
11. All savings for 23/24 have been delivered save for SGO's as the planned saving of £500K was no longer achievable due to changes in legislation and Home to School Transport which had proved a struggle to deliver but in the last quarter interventions had started to show benefits;
12. The transformation programmes were realistic and staff had been brought in to deliver. A change in mindset and culture were core to the progress. The most difficult aspect was making savings in areas of pressure, this would require evidence;
13. There was a limited budget to deliver and the worst case scenario was reducing resource without impacting projects that delivered savings. There was capacity through contingency funds.

Resolved - That the progress made on the Our Families Programme be noted.

1 External Inspections Update Report

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The report was summarised for the benefit of the Committee and the following points arose from discussion:-

1. It was agreed, as part of the Action Sheet, to report back as to whether it can be assumed that the findings of the Planning Advisory Service Peer Review requiring immediate action had been completed to the satisfaction of the Planning Inspectorate;
2. An update on the Planning Service would be provided to the Committee early in the next Municipal Year;
3. It was agreed, as part of the Action Sheet, to report back on what were the minimum standards required for a home in the independent sector housing children in care;
4. It was noted that some of the inspections were mandated by legislation and had a national regulator and some were kept on the internal Risk Register;



5. It was noted that External Inspections and the Risk Register would be considered as part of the Annual Governance Statement.

Resolved – That the following be noted:-

- 1. The findings of the external inspections;**
- 2. Any improvement actions required as a consequence of the inspection findings and, where appropriate, the management response;**
- 3. The assurance arrangements in place that oversee the council’s response to inspection findings.**

1 Review of Audit Committees Effectiveness 2023/24 - DRAFT

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The report was summarised for the benefit of the Committee and the following points arose from discussion:-

1. Consideration should be given to the Audit Committee being webcast in the future. There was a preference for retaining the use of the Council Chamber to hold the Committee;
2. The report was supported. It was noted that next Municipal Year would be the last one for the current Independent Members and that they should be replaced in good time.

Resolved – That the Audit Committee Self-Assessment Report for 2023/24 be approved.

Date of Next Meeting

The next meeting was an extraordinary meeting to be held at 2pm on 25 March 2024.

The meeting ended at 4.35pm

CHAIR _____



