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GENERAL PURPOSES COMMITTEE

Wednesday, 31st January, 2024 at 7.00 pm in the Conference Room, Civic Centre, Silver Street, Enfield, EN1 3XA

Membership:

co :Thomas Fawns (Chair), Ayten Guzel (Vice-Chair), Nawshad Ali, Alessandro Georgiou, Nelly Gyosheva, Joanne Laban, Elisa Morreale, Sabri Ozaydin, Michael Rye OBE and Peter Nwosu

AGENDA – PART 1

1. WELCOME & APOLOGIES

2. DECLARATIONS OF INTEREST

Members of the committee are invited to identify any disclosable pecuniary, other pecuniary or non-pecuniary interests relevant to the items on the agenda.

3. MINUTES OF THE PREVIOUS MEETING (Pages 1 - 4)

To agree the minutes of the General Purposes Committee meeting held on 25 October 2023.

4. BDO PROGRESS REPORT ON THE EXTERNAL AUDIT OF ACCOUNTS/UPDATE ON STATEMENT OF ACCOUNTS (Pages 5 - 6)

A verbal update will be provided.

5. DATES OF FUTURE MEETINGS

To note the next meeting of the General Purposes Committee is scheduled to take place at 7pm on Wednesday 27 March 2024.

6. EXCLUSION OF THE PRESS AND PUBLIC

If necessary, to consider passing a resolution under Section 100A(4) of the Local Government Act 1972 excluding the press and public from the meeting for any items of business moved to part 2 of the agenda on the grounds that they involve the likely disclosure of exempt information as defined in those paragraphs of Part 1 of Schedule 12A to the Act (as amended by the Local Government (Access to Information) (Variation) Order 2006). (Members are asked to refer to the part 2 agenda).

AGENDA – PART 2

7. CORPORATE RISK REGISTER (Pages 7 - 20)

To note the latest Corporate Risk Register.

(This item contains exempt information as defined in Paragraph 3 (information relating to the financial or business affairs of any particular person – including the authority holding that information) of Schedule 12A to the Local Government Act 1972, as amended).

8. MERIDIAN WATER RISK REGISTER (Pages 21 - 36)

To provide an update on the Meridian Water programme risk and issue registers

(This item contains exempt information as defined in Paragraph 3 (information relating to the financial or business affairs of any particular person – including the authority holding that information) of Schedule 12A to the Local Government Act 1972, as amended).

GENERAL PURPOSES COMMITTEE - 25.10.2023**MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON WEDNESDAY, 25TH OCTOBER, 2023****Members:**

Thomas Fawns (Chair), Ayten Guzel (Vice Chair), Alessandro Georgiou, Nelly Gyosheva, Elisa Morreale, Sabri Ozaydin, Peter Nwosu, Edward Smith, Adrian Grumi and Nicki Adeleke

Absent:

Cllr Joanne Laban, Cllr Mike Rye OBE, Cllr Nawshad Ali

Officers:

Fay Hammond (Executive Director Resources, Interim Director of Finance, Head of Internal Audit and Risk Management and Director of Law and Governance), Kevin Bartle (Interim Director of Finance), Vicky Main (Service Director ILDS and Mental Health), Lee-Marie Grant (Head of Electoral Services), Peter Nathan (Director of Education), Ludmilla Iyavoo (Senior Lawyer) and Petra Stephenson (Governance Officer)

1. WELCOME & APOLOGIES

The Chair welcomed everyone to the meeting.

Apologies for absence were received from the following:

Cllr Laban who was substituted by Cllr Smith

Cllr Rye, OBE who was substituted by Cllr Grumi

Cllr Ali who was substituted by Cllr Adeleke

The Chair agreed a change of running order to the agenda. The minutes follow the order of the agenda.

2. DECLARATIONS OF INTEREST

In relation to Item 5 – Schools Internal Audit Report the following declarations were made:

Cllr Grumi declared that he was a Governor at Laurel Park School, Palmers Green and Southgate.

Cllr Ozaydin declared that he had an interest in Worcesters Primary School.

GENERAL PURPOSES COMMITTEE - 25.10.2023

3. MINUTES OF PREVIOUS MEETING

AGREED minutes of the General Purpose meetings held on 28th June 2023 and 26th July 2023 respectively.

4. AUDIT & RISK MANAGEMENT SERVICE PROGRESS REPORT

Members were asked to note the Audit and Risk Management Service progress update which summarised the results of work undertaken to 31 August 2023.

Members queried one of the grants issued as part of the Household Support Fund and Holiday & Food Grant. The Director of Law & Governance would be providing a response shortly.

In relation to the item on Bridgewood House, an update on the progress rate of overdue actions in the Financial Management were provided.

Members were informed that work was continuing with finance to understand the discrepancies which are complicated and go back years. Reconciliation processes are now in place and embedded. Fraud does not seem to be the issue.

Members discussed the Audit Action Plan and the Head of Internal Audit & Risk Management agreed the check the points made, and report back to members.

AGREED to note the report.

5. 2022-23 ANNUAL SCHOOLS INTERNAL AUDIT REPORT

Members received the report which provided the findings from school audits undertaken in 2022-23 which will be shared with Headteachers and Governors at the start of the new academic year.

The main themes and key exceptions identified during the 2022-23 audits were detailed in the report. Governing Bodies are recommended to review this table against current practices in their schools to ensure, compliance.

In response to Members questions the committee were informed that improvements could be made with better training for Governors and that it is a national problem. Training is offered by the council on data protection/cyber security.

The Head of Internal Audit and Risk Management agreed to report back to committee on the uptake of training for schools on cyber security.

AGREED to note the report.

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6. ANNUAL CORPORATE COMPLAINTS AND ANNUAL STATUTORY COMPLAINTS INCLUDING ANNUAL REPORT FROM LG OMBUDSMAN

The Committee received the report which provided the outcome of the annual; review of the Council's corporate complaints received during 2022/23. Members were asked to note the actions proposed for improvement and the findings from the Housing and Social Care Ombudsman's annual letter.

The Committee noted improvement actions are having an impact and good progress is being made but were of the view that results were still poor.

The Director of Customer and Communications acknowledged there remains scope for improvement.

The Board were interested in understanding more about Council Housing complaints and it was suggested that the Director of Housing & regeneration could be invited to a future meeting.

The committee requested that the following information from the Director of Customer and Communications Director should be provided:

- Figure paid out in compensation by LBE in final stages complaints.
- Indicative figures for the number of complaints quarterly for 23/24 quarters 1 & 2 for the highest 3 service areas: council tax, council housing and waste services, is to be provided separately to the Committee.
- To ascertain the nature of complaints re Planning & Development escalated to the Ombudsman and provide separately to the Committee.

AGREED to note the report.

7. REVIEW OF POLLING DISTRICTS & POLLING STATIONS

The Committee received a presentation from the Head of Electoral Services, to seek approval to the proposed new polling/locations to be designated as polling stations in preparation for any snap elections after November 1st.

The risk assessments review identified changes required to the current polling scheme. There were five recommendations proposed to the wards affected, Arnos Grove, Enfield Lock, Lower Edmonton, New Southgate, Bowes Park, Ridgeway, Southbury, Grange Park and Enfield Town.

Members were informed of the reasons for the proposed changes to each ward highlighting key issues.

AGREED the recommendations in the report.

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8. MEMBER DEVELOPMENT PROGRAMME UPDATE

AGREED that the report be noted.

9. UPDATE ON THE STATEMENT OF ACCOUNTS AND PROGRESS BY BDO ON THE OUTSTANDING EXTERNAL AUDITS

The Interim Director of Finance introduced the item with confirmation BDO were unable to join the meeting to produce their audit report on the Council's 2019/20 accounts as they had additional work with the NHS audits.

BDO have advised work will commence week beginning 30 October on the proviso they finish their NHS audit work first. The new completion date of 20th November is achievable.

The Key audit partner is retiring 30th November so there is no room for movement.

Should the audit work be completed in line with these dates, an additional GPC meeting date would be required so the audit report can be presented, and the accounts and audit signed off.

The situation has been reported to the PSAA and the FRC, Neil Harris, the FRC's national lead on dealing with the back log of audits country wide, has advised they will be monitoring the situation closely and specifically whether the new proposed date for completion will be achieved.

The Chair and Members expressed their displeasure and disappointment. Members requested written reassurance that the accounts will be signed off.

AGREED that: The Committee expressed deep disappointment and do not currently agree with the proposed additional meeting.

10. DATES OF FUTURE MEETINGS

NOTED the future meeting dates



Update on 2019/20 audit

The purpose of this note is to update the General Purposes Committee on the progress in finalising the 2019/20 audit.

2019/20

Work on finalising the 2019/20 audits of the main Council's accounts and of the Pension Fund was suspended during the NHS audit period in 2023. This has now recommenced, albeit later than planned due to a number of significantly overrunning audits including, critically, ones involving London Borough of Enfield's senior audit team.

Ciaran McLaughlin has replaced David Eagles in January 2023 as the engagement Partner as a result of David's scheduled retirement, and his senior review of work performed is underway and should be complete by the end of January 2024.

Our intention is to finalise the remaining issues with the audit to enable reporting and signing in April 2024.

The key outstanding issues are:

- Finalisation of fieldwork and quality review over Property, Plant and Equipment, including:
 - Infrastructure assets
 - Schools / Garages, including anticipated prior period adjustments
 - HRA assets
- Performance of additional fieldwork where methodology and regulatory expectations have increased since the time the work was originally completed:
 - Payroll expenditure
 - Journal postings
 - Housing benefit expenditure
 - Bank payments cut-off
- Understanding the Council's accounting considerations in respect of:
 - Software as a Service
 - Reinforced autoclaved aerated concrete
 - The impact of COVID-19
- Completion of quality review processes:
 - External Quality Control Review and sign-off
 - Final financial reporting technical review sign-offs

Use of Resources

Our work and reporting on value-for-money (VfM) arrangements for 2019/20 is performed under the National Audit Office's Code of Audit Practice, 2015. At present we anticipate completing our work for 2019/20 alongside the completion of the 2019/20 accounts audit.



Outstanding audits

As outlined by the Comptroller and Auditor General last week we understand that the proposed backstop date for audits up to 31 March 2023 will be 30 September 2024. We are currently reviewing our portfolio of audits and capacity to identify which audits could to be completed by that date. We await detailed guidance from the senior stakeholders on the mechanics of the backstop process and will update audited bodies in February 2024 with our plans, including plans to deliver the required VfM work for periods up to 31 March 2023.

Ciaran McLaughlin, Partner and Engagement Lead
For and on behalf of **BDO LLP**, Appointed Auditor

18 January 2024

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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