

MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON WEDNESDAY, 30TH JUNE, 2021

MEMBERS: Councillors Daniel Anderson, Mahym Bedekova, Yasemin Brett, Lee David-Sanders (Deputy Leader of the Opposition), Susan Erbil, Joanne Laban (Leader of the Opposition and the Conservative Group) and Tim Leaver

Officers:

Executive Director Resources, Head of Finance, Head of Internal Audit and Risk Management and Head of Governance & Scrutiny.

Also Attending:

1. WELCOME & APOLOGIES

The Chair welcomed everyone to the meeting.

Apologies were received from Cllr Dino Lemonides (Substitute Cllr Daniel Anderson).

Apologies were received from Cllr Claire Stewart (Substitute Cllr Susan Erbil)

Apologies were received from Cllr Ergin Erbil, Cllr Katherine Chibah, Peter Nwosu (Independent Member) and David Eagles (BDO).

Apologies for lateness were received from Cllr Tim Leaver and Cllr Yasemin Brett.

The Chair agreed to amend the running order of the agenda. However, for clarity the minutes are shown in the order of the published agenda

2. DECLARATIONS OF INTEREST

There were no declarations of Interest.

3. MINUTES OF THE MEETING HELD ON THURSDAY 22 APRIL 2021

AGREED the minutes of the General Purposes Committee meeting held on 22 April 2021.

4. STATEMENT OF ACCOUNTS

Gareth Robinson, Head of Service, Corporate Finance introduced the reports:

Statement of Accounts 2019/20 and 2020/21 progress report covering the main accounts and Pension Fund.

NOTED

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1. The report sets out the progress of the 2019/20 and 2020/21 Audits.
2. Overall Enfield are on track to achieve the 2021 deadlines but there had been challenges during progress as detailed in the report.
3. For the 2019/20 audit there were 3 main items outstanding:
 - Beacon data supporting the HRA valuations
 - Credit sampling that needs re-sampling
 - HRA account.BDO want to review these for further clarification.
4. The plan was for BDO to post the NHS audit deadline by 30 June 21 but BDO would report their status later in the meeting. The goal was for BDO to finish auditing w/c 2 August 21 with a final review taking place after that stage.
5. Regarding the 2020/21 Audit, the team had a clear focus on grants due to the importance of Covid grants this year. Over £100M worth of grants had come to the Council with some going through finance books as transfer payments. There were issues in 2019/20 but finance wanted to make a big stage improvement for this financial year.
6. There had been additional capacity in the finance team to undertake far greater review up front. There are now 3 specific review areas:
 - An accruals panel – everything is reviewed not just by the manager but by the accruals panel itself.
 - Assurance Panel – this takes place for all the working papers across the board to show a more detailed review of all the grants and evidence for assurance with this better credible position.
 - A 3-week review stage – to ensure that every aspect of the draft accounts are reviewed again and to get things right first time. The team are targeting to complete the draft accounts by 6 July 2021 and require a 3-week period to review them again. This was about reviewing the quality of data behind the coding/transactions.
7. The Finance team were having continued weekly meetings with BDO to ensure continued dialogue, discussing resourcing and to prevent unnecessary issues in the accounts.
8. The Audit landscape had changed significantly over the last 2-3 years. There are pressures on audit firms and Councils with sheer sets of accounts still open. Much higher standards are expected, and audit firms are struggling for resources to do this. With Covid, there had been a challenge of offsite working, influx of Covid Grants involving hundreds of millions of pounds. The grants are more complex, and the standard was higher. The finance team had to make sure that no money is wasted for 2020/21 and 2021/22.
9. At a recent PSAA briefing, attended by officers, speakers spoke about a national concern around staffing challenges that all audit firms have nationally. There are over 100 Councils whose audit opinions are outstanding as at May 2021 from that position. The PSAA will be re-tendering the new audit firm contracts for 2023/24 and the Committee need to consider what it wants to do. Whether to join the PSAA contract, do something themselves or to join the London wide networks.

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10. In terms of the 2019/20 audit, the team are in the best place it can be to progress the audit, ready for BDO's return. The team are now waiting for BDO to get their resources in place to come and finish the audit. The final accounts were presented to the committee in April 2021 and the team are not expecting and significant changes to those.
11. In terms of the 2020/21 audit, work is still ongoing, and the team will absolutely publish the draft accounts by 1 August 2021. There had been value in a lot of the up-front work that had been done which will help the team when the final review process happens once BDO come in. The team are confident around the improved quality of the accounts. The 2019/20 accounts were submitted on time but not with the right quality. The 2020/21 accounts quality will be better, on time and will improve the audit process. The Council have new Audit Partner, Lisa Blake, who will be attending the next committee meeting on the 4 August 2021. BDO will be coming into the Council from September – November 2021 to audit the 2020/21 accounts.

ISA260 (Completion of Audit) Response and Improvement Report.

NOTED

1. The report was an initial response to the ISA260 (as detailed from page 13 of the report) and first thoughts on the improvement plan.
2. The original review of the accounts happened in October 2019 and recommendations were made across the board. It was a good time to review the 2019/20 and the 2020/21 account processes.
3. The Asset register, coding and early valuations have been done but the team still need to further improve month end processes. Grant accounting and records have improved but the team need to ensure these are completed in year by ensuring that this is done right first time. Some staff training had been done. Business partnering and embedding the changes are key and this would be focussed on for 2021/22.
4. As detailed at paragraph 48 (page 18-19 of the report) the accounts are based on 5 building blocks that are the foundation of good financial habits:
 - i. Balance sheet breakdowns.
 - ii. Correct credit recording revenue.
 - iii. Expenditure and Income is recorded in the correct year.
 - iv. Valuations of liabilities and non-current assets.
 - v. Accounting treatments.
5. New financial controls would be put in place in March, April and May 2022 to ensure that income is correctly forecasted. The team still have to complete an unqualified set of accounts for 2020/21 and they hope to deliver the accounts within the statutory deadlines.
6. The purpose of this report is for the Council to respond to the ISA260 that was issued to this committee at the last meeting in April 2021. This is an interim report to what the team are responding to in 2020/21 and to reassure the committee that action is being taken and feeding in the

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learning from 2019/20 ISA into 2020/21. The Executive Director Resources would like to bring a more detailed report that talks about how they will be embedding those process systems and people changes not just for 202/21 but beyond that. This interim report shows where the team are at present.

Detailed discussions took place including:

- In response to questions relating to the impact of Strutt & Parker (Valuers) on the accounts and if BDO would be able to complete the audit on time. It was clarified that Finance do not intend to change the valuers for this year's accounts (2020/21) but would be looking to do that for next years (2021/22) accounts. The reason being that the team want to get the 2020/21 accounts completed on time with the right quality and if they changed those providers, it puts that at risk. BDO clarified that at present they have audit slot times booked for September, October and November which have been agreed and they plan to complete the audit by Christmas 2021. The mandated deadline from the Ministry of Housing, Communities & Local Government (MHCLG) is the end of September which is unachievable by all PSAA firms based on starting points for public sector audits. Written representations by these firms were ignored by MHCLG and so BDO have agreed with the Council to complete by Christmas 2021 dependent on Enfield being on time with a good quality set of accounts and supporting working papers by 1 September 2021 for BDO. BDO do not tend to comment too much on the draft form of the accounts.
- In response to BDO Covid safe working in the office if work could not be completed at home – it was clarified that BDO have a different view of risk and are risk averse regarding working in the office. The finance team had all been in the office at different times and would have been available to BDO. The Executive Director Resources has spoken with Lisa Blake (new audit partner) about how the Council will work with BDO for the 202/21 audit process with a further briefing next week.
- Members were disappointed that David Eagles (BDO) had not returned any of their e-mails or phone calls since October 2020. BDO apologised and would follow this up by tomorrow.
- Clarity was sought regarding paragraph 13 (page 22 of the report) and paragraph 3 (page 13 of the report) that the Council and BDO did not seem to be aligned and the Council are taking a clear line that the problems with the audit seems to be with BDO. Reference to paragraph 15 (page 15 of the report) regarding the securing of appropriate resources being a continual challenge. Failure to secure a Chief Accountant, by the Council, on two previous occasions. How would the Council recruit for a third time and why are they unable to recruit? Concern was raised about paragraph 18 and paragraph 22 (page 23 of the report) regarding the signing off the 2019/20 accounts and the delays in the work programme for closing the 2020/21 accounts due to Corporate resource being focussed on the 2019/20 accounts. Clarity was sought regarding

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paragraph 26 (page 24 of the report) about grant accounting for the 2019/20 accounts with entries incorrectly coded leading to numerous audit queries. Why did this occur and was this a Council or BDO issue?

Public sector audits across the sector is suffering from capacity issues and BDO were not alone on that. BDO are struggling with resources along with all public sector auditors. In response to the Council incurring additional costs for BDO resource issues, BDO clarified that although they could not recruit, they had identified issues with the Council's accounts, looking at a significant number of adjustments and issues with valuations. This took more time and pressure on its resources and therefore increased the fee. The additional fees incurred for the 2019/20 accounts were due BDO's additional work related to the quality of the accounts. But the capacity issue, nationally, is related to the 2020/21 accounts and the fees for those are not known yet. The PSAA are the body that set the audit fees for 2020/21 and are part of the contract that most Councils are part of. They appoint who auditors will be for each Council.

Chief Accountant – There has been a shortage of Chief Accountants for the audit market, in 2010-14 Local Government stopped hiring trainee accountants which left a void in the marketplace. The Council had originally recruited someone they would develop but they then left the Council. Proceeded to market but to no avail. The post was then re-graded to attract the right candidates; however, the quality of candidate was not good enough. The Council need a high-quality Chief Accountant. A deputy Chief Accountant has been recruited and the Chief Accountant post is going out to advert again.

The Council have an unqualified and qualified set of accounts for this year and residents should be assured of the Council's financial management processes.

Assurance was sought that the independent scrutiny role by the Council and BDO is robust and is kept independent. That BDO is not afraid to challenge the Council and to be held to account. BDO clarified that there had been a change in Audit partner for 2021 which happens every 5 years. A new partner would prevent that perception of lack of independence and close working. There had also been a change of manager for the 2019/20 accounts which ensures not having close established relationships where things are getting friendly, etc.

- The Executive Director Resources apologised for the 2019/20 accounts and for not having met the right quality of those accounts as they would have liked. But action is being taken to ensure those accounts are continuing to be of good quality in the future. However, the 2019/20 accounts were completed on time except for the quality of those accounts.
- Members were happy to support private meetings with BDO as good practise twice a year before the committee meetings.

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- The final set of accounts for 2019/20 would be published on the 1 August 2021. There would then be a further General Purposes Committee (GPC) meeting in September 2021 to consider the final 2019/20 accounts signed off by BDO. At the October 2021 GPC, BDO would have started the audit for the 2020/21 accounts and the committee would have had the final report for the 2019/20 accounts. It would also be a good reflection of good lessons learned.

AGREED to note the Statement of Accounts 2019/20 and 2020/21 progress report.

- Councillor Leaver was unable to vote on this item as he had missed the start of the item.

AGREED to note the ISA260 (Completion of Audit) Response and Improvement Report.

5. BDO - AUDIT UPDATE REPORT ON 2019/20 & 2020/21 STATEMENT OF ACCOUNTS

Francesca Palmer from BDO provided the verbal update on the 2019/20 & 2020/21 Statement of Accounts.

NOTED

1. BDO are planning to re-start work on the 2019/20 audit next week. Five weeks of regional work had been booked to complete the remaining work, following up issues from the previous audit and also by looking at the HRA and beacons.
2. BDO were expecting Strutt & Parker to provide the beacon information before they started their NHS account work so they could choose samples to give to the Council who would have time to turn those around. This could have been done during the health accounts work and BDO could have had those before the start of the Council audit next week. However, that information has not been received and the audit may be delayed because of that. Hopefully, BDO would be able to turn this round quickly once the 5 weeks of field work is completed.
3. Once the audit file has been through their internal quality review processes and may take a bit more time and potentially raise more questions, they hope to bring the 2019/20 final completion report and sign off the accounts at the September 2021 meeting.
4. In terms of the 2020/21 had asked for an extension from NAO, PSAA & NACLG on the grounds that it would be extremely challenging to meet and deliver the audit report deadline in September 2021. But this was not met, and the vast majority of audits nationally won't be achieved by that deadline.
BDO staff had been booked to do the 2020/21 audit in September, October and November. BDO would be looking to start the high risks first and do the sampling. BDO would be having regular meetings with

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the Executive Director Resources and the team for the 2019/20 audit and would be continuing that for the 2020/21 audit, which will be helpful identifying issues.

Detailed discussions took place including the following:

- The 2020/21 draft accounts will be available in August 2021. The deadline is the 1 August 2021 and will be coming to the GPC meeting on the 4 August 2021.
- BDO would not be starting the 2020/21 audit until the 2019/20 accounts field work is finished. Work on the 2019/20 accounts would be restricting work on the 2020/21 audit.
- In response to having the 4 August 2021 GPC committee earlier in July 2021, the Executive Director Resources clarified that the 4 August 21 meeting is designed around the fact that the publication date of the 2019/20 Statement of Accounts is 1 August 2021 and therefore the meeting is held on the next Thursday after 1 August 2021. If a decision is made by the Committee to hold the meeting earlier, there would not be set of accounts for 2019/20 due to required checking time but that didn't mean the accounts wouldn't be published on time. There were also a number of other reports going to 4th August 2021 GPC committee meeting. Rather than having a meeting in July and August the team have put them together for the 4 August 2021 GPC committee meeting.

AGREED to note the verbal update from BDO (unanimous).

6. 21/22 COUNTER FRAUD STRATEGY & OPERATIONAL PLAN

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED:

1. This report is presented yearly to the Committee and is best practise which Members a chance to review it and for their feedback.
2. The strategy includes the section's Counter Fraud Bribery, Corruption and Policy statements which confirms their zero-tolerance stance that is taken across the Council.
3. There haven't been any significant changes to the policy other than to cross reference it to the sanction and prosecution policy which was heard at the committee meeting in March 2021.
4. The teams' work is outlined in the Counter Fraud operating plan which is appended to the strategy from page 35 of the report.
5. The teams key activities include reactively investigating referrals made to the team, supporting the neighbourhood and Right to Buy teams, verifying applications made by persons with No Recourse to Public Funds, looking pre and post payment verification for Covid related business grants, raising awareness through the Council and externally and undertaking pro-active projects based on risks identified in the teams fraud register.

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Detailed discussions took place including:

- In response to examples to show if the strategy works and successful deployment, it was clarified that the strategy is not something that is deployed when necessary, it is on a daily basis i.e. Right to buy, tenancy fraud, verification checks around Covid grants, etc. The team does network and compares itself with other London Boroughs' including policies. It was hard to spot weaknesses in the strategy/plan especially with collusive fraud and by people in senior positions. All areas are foreseen, and the Council has a very strategy/plan and its outcomes are very good. The team had been shortlisted for a Public Finance Award for outstanding fraud prevention and recovery.
- The team send all reports for implications and the team had not made any considerations regarding environmental and climate change in the report for waste recovery/contractual fraud. The Head of Internal Audit would feedback to the Environmental team who provide those implications for the team's reports.
- There had been a major change to the prosecutions which had been heard at the March 2021 committee meeting policy, to link strategy to plan regarding prosecutions.
- The teams 2 Heads of Service (Gemma Young is also Head of Internal Audit & Risk Management at the London Borough of Waltham Forest) have shared service team meetings looking at other Local Authorities and their policies/strategies to ensure the Council are comparable.
- In response to the frequency of staff training on fraud awareness, it was advised that there is e-learning and this year the Council had made fraud awareness a mandatory part of the induction for new staff. There is also International fraud awareness week in November, which have been well attended with good feedback.
- As detailed in the Council report, 6 people had used the whistleblowing policy last year. The whistleblowing register is strictly confidential and people's names or ID details would only be checked with other agencies if the team needed to. There is very tight legislation around the treatment of whistle-blowers and the team is aware of that.

AGREED to endorse the Counter Fraud Strategy and associated Operating Plan.

7. **21/22 RISK STRATEGY & OPERATIONAL PLAN**

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED:

1. This is another strategy and plan that is heard annually which hadn't changed hugely.
2. The main plan's framework had 3 component parts (last year):
 - Delivery
 - Policy
 - Assurance

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These have now been changed to Delivery, Policy and Oversight to better fit into the role of the Assurance Board and this Committee. Any other changes were minimal.

3. For this year, there had been a lot of activity. The current assessment of the Council's risk maturity is; developing. For next year the team are aiming for; proficient.
4. As detailed in paragraph 20 (page 73 of the report) – key achievements for 2020/21.
5. As detailed at paragraph 21 (page 73 of the report) – key highlights of the strategy for 2021/22. The plan is attached at Appendix 2 (from page 77 of the report).
6. The refreshed Corporate Risk Register would be heard at the October 2021 Committee meeting.

AGREED to note the updated Risk Management Strategy and 2021-22 Risk Operating Plan

8. RISK REGISTERS

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED

1. The report presents the revised Corporate Risk register and Covid-19 Risk Register.
2. The Brexit Risk Register risks had been closed and any residual risks have been amalgamated into the Corporate Risk Register.
3. The team were now working to the Covid-19 risks incorporated into the normal daily risks registers rather than having separate registers which must be reviewed constantly and brought to Committee. This was being done to simplify the process.
4. The Corporate Risk Register has been updated by Departmental Management Teams and the Executive Management Team with their comments taken on board.

Detailed discussions took place:

- Concern was raised about the Brexit risks and how these risks would be followed up, updated and reported if the register is closed. Had the safety and Public Health risk been amalgamated into other risks.

Risks related to Public Health would still be reflected in the Council's Risk Registers. Any Public Health risks would be represented on the refreshed Corporate Risk Register.

With regards to the Brexit Risks, the Council did not have a Brexit Panel anymore. The Brexit Risk register was created at the behest of the Brexit panel so they could keep in view those Brexit risks. The team had amalgamated the risks onto the Corporate Risk

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Register including the ones below under Directorate and service level risks. The focus of those risks remained.

- Concern was raised that the final day to register for settled status was the 30 June 2021. Some Members requested data relating to the numbers of residents who had applied, those that had not and what the impact would be as it could have serious ramifications on the Borough. Would the EU settled status scheme be part of the Council's staff risk? Was the Council aware of its staffs' status and if those people had applied for settled status? The Covid staff risk was highlighted and the fact that some staff may not want a return to the office full time. This was also a risk.

There are 3,600 residents in the Borough who had not, as of 31 March 2021, applied for EU settled status and are in receipt of benefits. There may be other people who had not applied but the Council did not have data to identify these people, only aware of those people claiming benefits. The Council were lobbying to access that data to identify those individual residents with the DWP. The Council had a work plan/stream to work with those people as the deadline is approached.

School's data had also been used to identify families who need to register for settled status.

Officers recommended that the Executive Director of Resources provide back to Committee a briefing report that would give members assurance on these issues. These issues had not been forgotten but had gone into business as usual as part of someone's job done on a daily basis.

The Council had continued to work with CAB and they continue to provide face to face support for anyone wanting to apply for EU settled status. CAB (based at Edmonton Library) were the Council's partner in supporting residents who wish to apply for EU settled status.

The Covid staffing risk in the Corporate Risk Register now came under 'Failure to recruit & retain staff' and if there are risks in certain areas, these would be logged on the Service & Directorate risk registers. If the Council lose a large number of staff, then that would be a Corporate risk. The Head of Internal Audit would look at the Covid risk regarding an update to tiers (no longer Government Policy) and would report back to Committee.

Some members still remained concerned as there were still many unknowns regarding the challenges and consequences of Brexit especially the issue of EU settled status. As a live and continuing issue officers should have documentation and some members felt that they could not support this report as there were too many unanswered questions. Officers would take these concerns back to the Service.

The Head of Governance & Scrutiny confirmed that Members are being asked to note the report and to provide comments on risks recorded in the Corporate Risk Register and the COVID 19 Risk Register.

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- The Executive Director Resources clarified that the report as it stands is noted. Officers have heard concerns/comments from the Committee around the Brexit risk and would like a report back to Committee around what the Council is doing regarding EU settled status for residents in the Borough. Noting the report on this basis.

Post meeting note: A briefing note was circulated to Members of the Committee from the Executive Director Resources providing an update on EU Settled Status on 20 July 2021, as requested.

AGREED to note the Risk Registers Report.

- Councillors Anderson, Laban and David-Sanders noted the report with reservations, comments made, and actions taken.

9. INTERNAL AUDIT ANNUAL REPORT 2020/21

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED

1. This is the Internal Audit Annual Report 2020/21 under the Public Sector Internal Audit Standards (PSIAS).
2. The Head of Internal Audit must update the Committee on the work of internal audit and to provide an Internal audit opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal controls. For 2020/21 the opinion is that there is reasonable assurance over that.
3. It is also a requirement of the PSIAS that an external assessment be carried out of the head of Internal Audit's function every 5 years. An internal self-assessment had been carried out and there is a quality assurance improvement plan annexed to the report showing the section is largely compliant to PSIAS standards but have actions to address where they are not fully compliant.
4. As detailed at paragraph 12 (page 133 of the report).
5. As detailed at paragraph 13 (page 133 of the report).
6. As detailed at paragraph 14 (page 133 of the report) – In 2020/21 49 audits were carried out compared to 59 in 2019/20 of which 27 received an assurance rating (46 in 2019/20). A smaller audit programme due to Covid restrictions but better outcomes in terms of action implementation as detailed at paragraph 17 (page 133 of the report).
7. As detailed at paragraph 16 (page 133 of the report).

Questions, comments and queries:

- In response to queries on the Meridian Water Procurement Strategy (MW), Cleaning Service and Pre-Paid & Purchase Cards Limited assurances. Officers advised that one of the key findings of the pre-paid and purchase cards audit was that a significant number of managers across the organisation were not authorising P cards. So, there is spend on the cards not authorised but must be paid. This is an opportunity for fraud. However,

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robust action has been taken by the exchequer team informing managers that if they did not authorise spend P cards would be withdrawn.

The MW audit had a few medium risks including items not being entered onto the portal, incomplete contract spreadsheets and some terms of reference (TOR) for certain boards were not consistent. There have been actions to remedy this and the Head of Internal Audit would make enquiries for someone from Place Department to attend the Committee to speak about this. The Head of Internal Audit would be providing an update on the MW audit at the 4 August 2021 Committee meeting and would also ask the MW Programme Director (Peter George) to attend that meeting to answer any questions. As the timeframe for actions to implement is usually 6 months, members were concerned that there would be further MW procurement within that time which should be audited and reported to Committee.

In response to Members request for more detailed information regarding follow up's on actions to implement into audit reports, the Head of Internal audit clarified that a lot more detailed information is given to the Assurance Board which is why audits are only summarised at Committee meetings. Officers are also called to the Assurance Board to be questioned about why and when actions are to be implemented. The usual Audit & Risk Management Progress (ARMS) report does include high and medium risk actions. The Head of ARMS suggested summarising these to send to committee members for comments to establish priorities.

AGREED to note the Internal Audit Annual Report 2020/21.

10. COUNTER FRAUD ANNUAL REPORT 2020/21

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED:

1. The report covers 1 April 2020 to 31 March 2021.
2. The team had saved the Council in total, £9.9M this year which compares to £12.5M in 2020. This is due to a difficult year the Council have had with Covid which has led to a dip in performance.
3. There had been business grant savings totalling £2.2M for the Covid area.
4. The team had supported Housing Regeneration teams, temporary accommodation teams and procurement teams recover 58 properties. The target being 100. This shortfall was due to the pandemic. Also, identify overpayments and potential savings exceeding £1.7M. There were 6 financial penalties totalling £6K for Council Tax support offences.
5. In terms of business grants, the team had worked with business rate and economic development teams verifying grant applications submitted by small businesses. These included a whole variety of grants ensuring

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controls were as robust as can be from the outset but without delaying payments being made.

6. As detailed at paragraphs' 22 & 23 – other significant cases (page 182 of the report):

- Successful prosecution of a former employee who stole £20K in cash from the Council.
- Resignation of school employee.

Questions, comments and queries raised:

- In response to raising public awareness of the kind of work the counter fraud team do in a public environment, the Head of Internal Audit clarified that the team attend residents' meetings to talk to residents and hand out cards to promote their work. Fraud stories are also submitted, where appropriate, into trade fairs and the national press.
- In response to business grants and potential fraud, it was clarified that a recent report from the Public Accounts Committee stated that Central Government were not looking at this fraud. From a Council point of view, the team had done everything it could possibly could have done to mitigate this. They may find people later who may not be eligible. Some Council's had used business rates data to supply these grants, but Enfield did not, they had verified a lot more data before supplying grants.

AGREED to endorse the Counter Fraud Service Annual Report 2020/21

11. 2020/21 ANNUAL SCHOOLS AUDIT REPORT

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED:

1. There is a Schools' audit programme every year. The team look to audit schools every 4-5 years on a risk basis. If limited or no assurance risks are found the team would look to go back to a school sooner than 4-5 years.
2. There had been some very good outcomes in Schools this year. This report is the Head on Audit & Risk Management's letter to schools summarising for them what the ARMS team have found in all school audits across the Borough. Trying to disseminate that learning to schools so they are aware of the problems.

AGREED to note the 2019/20 School Audit Annual Report.

12. GENERAL PURPOSES COMMITTEE ANNUAL REPORT 2020/21

The Chair Cllr Bedekova introduced the Audit & Risk Management Committee Annual Report 2020/21.

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NOTED

1. This is a short Annual Report about this Committee for 2020/21 and the key areas that were considered at each specific Committee meeting including the Work Programme for the past year 2020/21.
2. The Chair was asking the Committee to refer this report to the Annual Council meeting on the 1 July 2021.

Detailed discussions took place including:

- Concern was raised by certain Members regarding the Statement of Accounts. The report did not show the robust nature of the Committee when it came to this area and how many Members who raised their concerns especially with the 2019/20 Statement of a Account. Some members were not sure that the summary reflected their frustration with this item and requested that a sentence was required within the report about Members approach when discussions took place. If this could not be done certain members would not be noting the report.
 - The Chair clarified that the Committee had reports from officers who explained everything in detail for the past year including updates this evening which Members have noted. The report would not be changed and would be going to the Annual Council meeting.
 - Councillor Anderson referred to the e-mail sent to the Committee by Councillor Lemonides on the 28 June 2021 regarding the GPC Annual Report 2020/21 and his comments regarding 2 issues. The Head of Governance & Scrutiny responded that the issue about delegated authority was recorded in the minutes of the GPC 22 April 2021 that were approved. As Councillor Lemonides sent an e-mail and was not present at this meeting his comments would not be recorded.
3. The Chair moved to the vote to note the report and to refer the GPC Annual Report 202/21 to Annual Council on the 1 July 2021.

There were 3 votes for and 3 against with the Chair's casting vote in favour of noting the report and referring to Annual Council.

Councillor Brett was not present at the 22 April 2021 Committee meeting and felt she was unable to vote.

AGREED that the General Purposes Annual Report 2020/21 be noted for referral by the Chair onto Annual Council at its meeting on the 1 July 2021.

13. GENERAL PURPOSES COMMITTEE WORK PROGRAMME 2021/22

The work programme was noted.

- Member Development sessions were in the Calendar of Meetings on the web site. One was being held on the 15 July 2021.

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- The Learning & Development team would report back to GPC regarding what was available on I Learn for members. Members could also make request i.e. Charing skills, etc. and these can be programmed into the remaining sessions.
- The Boundary Review/Polling Districts item would be heard at the 4 August 2021 GPC Committee meeting.
- Members could e-mail the Chair with any items they would like added to the Work Programme for 2021/22.

14. DATES OF FUTURE MEETINGS

The next meeting of the General Purposes Committee is Wednesday 4 August 2021.

The meeting ended at Time Not Specified.