

<b>Present:</b>	Councillor Chris Burke ( <i>in the Chair</i> )
<b>Councillors:</b>	David Clarkson, Thomas Dyer, Gary Hewson, Clare Smalley, Calum Watt and Emily Wood
<b>Independent Member:</b>	Jane Nellist
<b>Apologies for Absence:</b>	None.

**20. Confirmation of Minutes - 17 July 2023**

RESOLVED that the minutes of the meeting held on 17 July 2023 be confirmed and signed by the Chair.

**21. Matters Arising**

Councillor Clarkson referred to minute number 12 which asked for clarification on the Digital City Agenda and how it would be achieved. He commented that a response had not been received.

Jaclyn Gibson, Chief Finance Officer advised that a response would be provided from Major Developments Directorate following the meeting.

**22. Declarations of Interest**

No declarations of interest were received.

**23. External Audit: 2021/22 and 2022/23 Audit Progress Report (To Follow)**

Mike Norman, representing Mazars, External Auditor:

- a) provided the External Audit progress report to Audit Committee which gave an update on progress in delivering their responsibilities as external auditor to the City of Lincoln Council.
- b) advised that the External Audit progress report attached at Appendix A of the report covered the following areas:
  - Audit progress 2021/22
  - Audit progress 2022/23
  - Fiscal pressure and inflation challenges for the public and social sector
- c) invited committee's questions and comments:

**Question:** Were the Councils investments stress tested by External Audit to ensure that they were secure?

**Response:** Investments and financial sustainability was considered as part of the external audit process. External Audit would report concerns at any time in the process and they could be reported publicly if necessary.

**Question:** Was external audit involved in the Western Growth Corridor Project?

**Response:** Western Growth Corridor was a long term project which had been considered as part of previous audits over the years. Risk assessments had been completed and external audit's view was that the Council had the necessary arrangements in place.

RESOLVED that the content of the report be noted.

**24. Annual Complaints Summary Report 2022-2023**

*(Councillor Clare Smalley joined proceedings)*

Emily Holmes, Assistant Director Transformation and Strategic Development:

- a) presented the annual complaints report which included reference to the Annual Review of Local Authority Complaints issued by the Local Government and Social Care Ombudsman (LGSCO), and details of the decisions of the Housing Ombudsman.
- b) reported also on the overall number of complaints received by the Council including response times and percentage of complaints upheld on a directorate basis for the full year 2022-23.
- c) highlighted the background to the council's complaints procedure at paragraph 2 of the report.
- d) advised that the Housing Ombudsman had published a Complaint Handling Code, details of which were contained at paragraph 2.3 of the report.
- e) explained that as a result of the guidance, and in consultation with the Resident Involvement Panel, new time targets for handling complaints had been introduced:
  - Initial acknowledgment within 5 days
  - Level 1 complaints to be responded to within 10 working days
  - Level 2 complaints to be resolved within 20 working days.
- f) reported that the number of complaints received over the year had increased on the previous year, and the previous five years. There were some council services that had suspended their operations for several months, in year 2020-2021 which would have reduced the potential for something to go wrong in that time and consequently kept complaints low.
- g) further detailed the breakdown of directorate complaints at paragraph 4 of the report
- h) highlighted that of the 459 complaints responded to in 2022-2023, 55% (254) were upheld, this was an increase on the percentage upheld in the previous two years which were 49% and 40% respectively.
- i) referred to paragraph 5 of the report and detailed the complaints that were investigated by LGSCO.
- j) referred to paragraph 6 and gave an overview of the one complaint that was investigated and upheld by the Housing Ombudsman Service.

- k) highlighted the trend in complaints as detailed at paragraph 7 of the report.
- l) highlighted the number of compliments received from members of the public acknowledging professionalism of staff across all service areas
- m) invited members' questions and comments.

**Question:** Why had there been an increase in the number of complaints received regarding Parking in 2022-23 compared to previous years?

**Response:** An answer would be provided following the meeting.

**Question:** What was the process for dealing with complaints?

**Response:** There was a two stage complaints process. A level 1 complaint was investigated by an officer within the service area and a response provided to the complainant. If the complainant was not satisfied with the response they could escalate their complaint to level 2 which would be investigated by another officer and a response provided. If the complainant was still not satisfied they could then escalate the complaint to the ombudsman.

**Question:** Did the Council compare complaints with other Councils?

**Response:** The Council regularly met with Customer Service Departments at the District Councils where common themes in complaints and concerns were addressed.

**Question:** Were any changes in procedures or processes resulting from a complaint tracked to ensure that they were carried out?

**Response:** They were monitored through each Directorates Departmental Management Team.

**Question:** Referred to the table at paragraph 3.3 of the report and asked if the percentage of time taken to respond related to the 12 weeks response time?

**Response:** It was measured against the Councils response times which was 10 working days for level 1 complaints and 20 working days for a level 2 complaint.

RESOLVED that the content of the 2022-2023 complaints report be noted.

## **25. Revised Internal Audit Plan 2023/24**

Amanda Stanislawski, Audit Manager:

- a) presented to Audit Committee the revised Audit Plan for 2023/24 which included a change in the number of days in the Audit Plan and to seek views on audit coverage in the second half of the year.
- b) explained that the revised plan had been reduced by 32 days, with other savings in resources being made through reducing support to Assurance Lincolnshire and sharing the Housing Benefit Subsidy work with the Revenues Team
- c) advised that the plan would be resourced through the purchase of days from Julia Rafferty Consulting Ltd, purchase of specialist IT days from Audit One, days from the casual auditor and the Audit Manager. However, if the positions were filled some of the audits may be reinstated or costs reduced.

- d) suggested the deferral of a number of audits and also the removal; or changes to some audits as outlined at paragraph 2.5 of the report.
- e) advised that the revised plan focussed on core financial audits and other key areas to enable internal audit to provide an annual opinion on the governance, risk and control environment at the year end.
- f) updated that the vacant posts had not been filled and the Principal post was currently being advertised again using a recruitment service which specialised in recruiting to public sector posts.
- g) invited members comments and questions.

**Question:** There was a lot of amber and red sections under the internal audit risk assessment section of the plan. Was this a concern?

**Response:** There was no concern at present as the risk has been considered for each section.

**Question:** Did the suggested number of audit days meet the requirements?

**Response:** There was no minimum amount of audit days, the Audit Manager was satisfied that there was enough to reach an annual opinion.

**Question:** Was the number of audit days benchmarked against other Councils?

**Response:** It was difficult to benchmark against other authorities as they are all different in terms of how they provide their services and what services they provide. Generally speaking City of Lincoln Council had a higher number of audit days compared to other Lincolnshire District authorities which is reflective of the services provided.

**Comment:** It would be interesting to see what the small overspend would be as there was less audit work being completed but the cost had increased due to staffing issues.

RESOLVED that the revised Audit Plan 2023/24 be approved

## 26. **Audit Committee Work Programme**

Jaclyn Gibson, Chief Finance Officer:

- a) presented a report to inform members of the Audit Committee on the work programme for 2023/24 as detailed at Appendix B of the report.
- b) referred to paragraph 3 of the report which highlighted the changes to the work programme.
- c) advised that the Audit Committee Terms of Reference was attached at Appendix A of the report for information.

The committee considered the contents of the report.

RESOLVED that the contents of the Audit Committee work programme 2023/24 be noted.