



CITY OF WESTMINSTER

MINUTES

Audit and Performance Committee

MINUTES OF PROCEEDINGS

Minutes of a hybrid meeting of the **Audit and Performance Committee** held in person in Rooms 18.01 – 18.03 at Westminster City Hall, 64 Victoria Street, Westminster and via Microsoft Teams at 19:00 on Monday, 27th of June.

Members Present: Councillors Aziz Toki (Chair), Iman Less, Jessica Toale and Laila Dupuy.

Also Present: Jake Bacchus (Director of Corporate Finance, F&R), Phil Triggs (Tri-Borough Director of Treasury and Pensions), Rikin Taylor (SFM Head of Corporate Finance), Martin Hinckley (Director of Revenues and Benefits), Gerald Almeroth (Executive Director of Finance Resources), Michelle Badham (SFM Accounts and Capital), Janine Brown (Audit Partner, Grant Thornton), Jack Robinson-Young (Cabinet & Committee Coordinator)

1 MEMBERSHIP

- 1.1 Councillors Tony Devenish and Paul Fisher sent apologies.
- 1.2 Councillors Laila Dupuy and Iman Less attended as substitutes, respectively.
- 1.3 The Chair noted that Councillor Jessica Toale was joining the meeting virtually and as such would be unable to vote on any proceedings.

2 DECLARATIONS OF INTEREST

- 2.1 There were no declarations of interest.

3 EXTERNAL AUDIT UPDATE

- 3.1 The Chair invited Gerald Almeroth, Executive Director of Finance and Resources to present the External Audit alongside Jo Brown, Audit Partner at Grant Thornton. Three reports were presented to the Committee:

- Audit plan for Westminster City Council 2021/22
- Audit plan for City of Westminster Pension Fund 2021/22
- Informing the audit risk assessments for both Westminster City Council and

City of Westminster Pension Fund 2021/22

- 3.2 Each year, Grant Thornton as external auditors present their plans to Committee for the upcoming financial audit. This includes the scope of the audit and includes any significant risks, materiality and value for money arrangements.
- 3.3 Jo Brown informed the Committee that Grant Thornton had public sector specialists with arrangements in place to achieve the end of September deadline for signing off the accounts. The Committee was also informed that there were no additional risks different to any other year for Westminster City Council.
- 3.4 The Committee sought clarity on why there were no additional risks to Westminster Council in the plan. In reply, Members were informed that there were only the general risks to any Local Authority as there had been stringent due diligence and cautious planning in the accounts previously. This placed both the accounts and Pension Fund in a strong position and mitigated the chance for risks occurring.
- 3.5 The Chair invited the Committee to approve the 2021/22 Audit.
- 3.6 The Committee approved the 2021/22 Audit.

4 EXTERNAL AUDIT CERTIFICATION OF CLAIMS AND RETURNS ANNUAL AUDIT OF THE 2020/21 HOUSING BENEFIT CLAIM

- 4.1 Martin Hinckley introduced the report explaining the External Audit of the 2020/2021 Housing Benefit Claim. He informed the Committee the Council was responsible for compiling grant claims and returns in accordance with the requirements and timescales set central government.
- 4.2 Grant Thornton, as the external auditor, annually reviewed the grants and there were three returns / claims reviewed in relation to the 2020/21 financial year.
- Housing Benefit subsidy claim (£185 million)
 - Teachers' Pension return
 - Pooling of Housing Capital Receipts return
- 4.3 The year's audit results for the Housing Benefit subsidy claim were good with only minor issues identified. The few errors found have resulted in minor recalculations and manual adjustments. The Teachers' Pension return and the Pooling of Housing Capital Receipts return is undertaken and reported separately to the Committee.
- 4.4 The Committee was informed of the importance of complying with grant claim requirements as they affect funding sources and funding assumptions in the City Council's business plan. The bottom-line amount of Housing Benefit subsidy claimed for 2020/21 was not adjusted, as a result of the audit, the

claim to the Department of Work and Pensions of £184,907,252 was met in full. The overall certification fee for the claim was £34,000 – a £2,000 reduction on the fee from last year.

4.5 The Committee noted the report.

5 AOB

5.1 There were no additional items of business to discuss.

6 TERMINATION OF MEETING

6.1 The meeting was terminated at 19:15.

CHAIR:

DATE
