

## **AUDIT AND GOVERNANCE COMMITTEE**

**HELD: 25 JUNE 2013**

Start: 7.00pm

Finish: 8.10pm

### **PRESENT:**

Councillor E Pope (Chairman)  
M Forshaw (Vice Chairman)

Councillors C Dereli G Jones  
I Grant N Pryce-Roberts  
P Greenall D Westley  
G Hodson

Officers Borough Treasurer (Mr M Taylor)  
Audit Manager (Mr M Coysh)  
Assistant Solicitor (Mr M Hynes)  
Assistant Member Services Manager (Mrs J Denning)

Also in attendance: Ms C Deegan, Grant Thornton (External Audit).

### **1. APOLOGIES**

Apologies for absence were received on behalf of Councillors Y Gagen and R A Pendleton.

### **2. MEMBERSHIP OF THE COMMITTEE**

There were no changes to the Membership of the Committee.

### **3. DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **4. MINUTES**

RESOLVED: That the minutes of the meeting of the Committee held on 26 March 2013, be received as a correct record and signed by the Chairman.

### **5. INTERNAL AUDIT ACTIVITIES - ANNUAL REPORT**

Consideration was given to the report of the Borough Treasurer, as contained on pages 7 to 16 of the Book of Reports, which presented the Internal Audit Annual Report 2012/13 and the Audit Manager's opinion on the control environment.

Comments and questions were raised in respect of the following:

- Benefits, Council Tax and NNDR audits
- Payroll
- Data protection
- Rent authorisations

RESOLVED: That the Internal audit annual Report be noted.

## **6. INTERNAL AUDIT ACTIVITIES - QUARTERLY UPDATE**

Consideration was given to the report of the Borough Treasurer, as contained on pages 17 to 20 of the Book of Reports, which advised of progress against the 2013/14 Internal Audit Plan.

RESOLVED: That progress be noted.

## **7. ANNUAL GOVERNANCE STATEMENT**

Consideration was given to the report of the Borough Treasurer, as contained on pages 21 to 30 of the Book of Reports, which presented the Council's Annual Governance Statement for 2012/2013.

A copy of the draft Audit Plan for West Lancashire, produced by Grant Thornton (External Auditors) was circulated for information, which was presented by Ms C Deegan of Grant Thornton.

Comments and questions were raised in respect of the following:

- Reporting mechanisms should significant risks be raised.
- Meetings being held with external audit and Members.
- Fees and charges
- The role of the Audit Commission
- The Council's consultation methods

RESOLVED: That the draft Audit Plan be noted and the Annual Governance Statement 2012/2013 be approved and commended to the Leader and Managing Directors for signature.

## **8. STATEMENT OF ACCOUNTS**

Consideration was given to the report of the Borough Treasurer, as contained on pages 31 to 34 of the Book of Reports, which provided details on the preparation of the Statement of Accounts for the year ended 31 March 2013.

RESOLVED: A. That the report be noted.

- B. That a further report to approve the audited statement of accounts be produced for the next meeting of the Committee.

## **9. REGULATION OF INVESTIGATORY POWERS ACT - ANNUAL SETTING OF THE POLICY AND REVIEW OF USE OF POWERS**

Consideration was given to the report of the Borough Solicitor, as contained on pages 35 to 38 of the Book of Report, which reviewed the Policy on the use of the Regulation of Investigatory Powers Act 2000 (RIPA) and the use of covert surveillance and the acquisition of communications data by the Council over the last year.

Members were advised that there were no authorisations to report in respect of the use of RIPA

RESOLVED: That the Annual update report and review of use of powers, be noted.

**10. UNITED KINGDOM PUBLIC SECTOR INTERNAL AUDIT STANDARDS \ LOCAL GOVERNMENT APPLICATION NOTE**

Consideration was given to the report of the Borough Treasurer, as contained on pages 39 to 42 of the Book of Reports, which advised on the implications of the chartered Institute of Public Finance and Accountancy (CIPFA) publication Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards.

RESOLVED: That the position be noted.

**11. WORK PROGRAMME**

Consideration was given to the Committee's programme of work, as contained on page 43 of the Book of Reports.

RESOLVED: That the Work Programme be approved.

-----  
THE CHAIRMAN