

**PRESENT:**

Councillors: Pope (Chairman)

Blane	Greenall
Delaney	G Hodson
Dereli	Jones
Gagen	Savage
Grant	Westley

Officers: Borough Treasurer (Mr M Taylor)  
Audit Manager (Mr M Coysh)  
Borough Solicitor (Mr T Broderick)  
Partnership and Performance Officer (Mrs A Grimes)  
Principal Overview and Scrutiny Officer (Mrs C Jackson)

In attendance: Ms K Murray, Engagement Lead, Grant Thornton (External Audit)  
Mr G Small, Engagement Manager, Grant Thornton (External Audit)

**23. APOLOGIES**

There were no apologies for absence.

**24. MEMBERSHIP OF THE COMMITTEE**

In accordance with Council Procedure Rule 4, the Committee noted the termination of membership of Councillors Pendleton and Pryce-Roberts and the appointment of Councillors Delaney and Savage, for this meeting only, giving effect to the wishes of the Political Groups.

**25. DECLARATIONS OF INTEREST**

Councillors Dereli and Westley declared non-pecuniary interests in relation to Item 6 (Risk Management Framework) arising from their membership of Lancashire County Council.

**26. MINUTES**

RESOLVED: That the minutes of the meeting of the Committee held on 24 September 2013 be received as a correct record and signed by the Chairman.

**27. DATA QUALITY PROTOCOL - UPDATE**

Consideration was given to the report of the Transformation Manager, as contained on pages 299 to 302 of the Book of Reports, which provide an update on to the effectiveness of the Data Quality Protocol.

Comments and questions were raised in respect of the following:

- Risk based approaches related to performance indicators.
- Data security and protection.
- ICT data protection arrangements.
- Data quality management arrangements.
- Approach to data protection training.

RESOLVED: That the effectiveness of the current Data Quality Protocol be noted.

## **28. RISK MANAGEMENT FRAMEWORK**

Consideration was given to the report of the Borough Treasurer as contained on pages 303 to 305 of the Book of Reports that gave details of the operation of the Risk Management Framework over the previous twelve months.

Comments and questions were raised in respect of the following:

- Risk awareness training.
- Risk Management – housing land; highway responsibilities.

RESOLVED: That the continuing effective operation of the Risk Management Framework be noted.

## **29. INTERNAL AUDIT ACTIVITY TO DECEMBER 2013**

Consideration was given to the report of the Borough Treasurer as contained on pages 307 to 311 of the Book of Reports, which advised of progress against the 2013/14 Internal Audit Plan.

A discussion ensued on progress against activity as detailed at Appendix 1, and, in relation to work and issues related to Benefits/Revenues, it was agreed that a further report be prepared.

RESOLVED: A. That progress in the year to date be noted.

- B. That a report in relation to Benefits/Revenues activity be prepared for consideration at the next meeting of the Committee.

## **30. ANNUAL AUDIT LETTER**

Consideration was given to the report of the Borough Treasurer as contained on pages 313 to 330 of the Book of Reports that introduced the Annual Audit Letter for the Year Ended 31 March 2013, attached as an Appendix, produced by the External Auditors, Grant Thornton.

The Engagement Lead, Grant Thornton attended the meeting and responded to questions, referencing details set down in the Annual Audit Letter and provided information on the key findings arising from the work that had been carried out, summarised within the Letter.

RESOLVED: That the Annual Audit Letter, prepared by the External Auditors, Grant Thornton, be noted.

**31. GRANT THORNTON UPDATE REPORT**

Consideration was given to the report of the Borough Treasurer as contained on pages 331 to 346 of the Book of Reports that gave details of the Update Report from Grant Thornton, attached as an Appendix, in relation to progress in delivering their external auditors responsibilities and provided an update on emerging national issues.

The Engagement Manager, Grant Thornton attended the meeting and responded to questions, referencing details set down in the Update Report that provided a summary of emerging national issues and developments and information in respect of those issues related to work in the public sector.

RESOLVED: That the Audit and Governance Committee Update for West Lancashire Borough Council, prepared by the External Auditors Grant Thornton, be noted.

**32. WHISTLEBLOWING CODE**

Consideration was given to the joint report of the Borough Solicitor and Borough Treasurer, as contained on pages 349 to 360 of the Book of Reports, updating the Council's Whistleblowing Code, attached as an Appendix.

The Borough Treasurer introduced the report, and responded to questions, highlighting the changes that were being proposed to ensure compliance following a change to the Public Disclosure Act 1998 and practice arrangements produced by the Whistleblowing Commission.

Questions and comments were raised in respect of the following:

- Mechanisms to ensure staff are aware of the updated Code.
- Legal protection for Whistleblowers (as introduced by the Public Interest Disclosure Act 1998).

RESOLVED: That the updated Whistleblowing Code be endorsed.

**33. REGULATION OF INVESTIGATORY POWERS ACT - QUARTERLY MONITORING OF USE OF POWERS**

In relation to the quarterly monitoring of activity under the Regulation of Investigatory Powers Act 2000 (RIPA) it was reported that there was no relevant activity to bring to the attention of the Committee.

RESOLVED: That the update be noted.

**34. WORK PROGRAMME**

Consideration was given to the Committee's programme of work as set down at page 347 of the Book of Reports.

As previously agreed, the inclusion of a report on Benefits/Revenues activity, as an item of business for the March meeting, was noted.

It was further agreed, that the topic for the training session on 26 June 2014 would be "Annual Accounts".

- RESOLVED:
- A. That the inclusion of an item on Benefits/Revenues activity (March meeting) be noted.
  - B. That the topic for the training session on 26 June 2014 be "Annual Accounts".
  - C. That the Work Programme as revised (taking account of A and B above), be approved.