

## AUDIT AND GOVERNANCE COMMITTEE

**HELD: 26 JANUARY 2016**

Start: 7.00pm

Finish: 7.40pm

### PRESENT:

Councillors: Bullock (Chairman)

Mrs Baybutt	G Hodson
Blane	Mee
Cotterill	Pendleton
Dereli	Pope
Gagen	Whittington

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

In attendance: Georgia Jones of Grant Thornton (External Auditors)

### 25. APOLOGIES

An apology for absence was received on behalf of Councillor L Hodson.

### 26. MEMBERSHIP OF THE COMMITTEE

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

### 27. DECLARATIONS OF INTEREST

There were no declarations of interest.

### 28. MINUTES

RESOLVED That the minutes of the last meeting of the Committee held on 29 September 2015 be approved as a correct record and signed by the Chairman.

### 29. GRANT THORNTON - THE ANNUAL AUDIT LETTER

Consideration was given to the report of the Borough Treasurer, as contained on pages 373 to 380 of the Book of Reports, that introduced the Annual Audit Letter for the year ended 31 March 2015 produced by the External Auditors, Grant Thornton.

Georgia Jones from Grant Thornton attended the meeting to respond to questions, referencing details set down in the Annual Audit Letter and provided information of the key findings arising from the work that had been undertaken. She also advised that in relation to the Code of Practice on Transport Infrastructure Assets, this was a highways matter and therefore not relevant for West Lancashire.

Comments and questions were raised in respect of the following:

- The Audit Fee
- Value for Money key elements, particularly in relation to examples of economic regeneration innovation.
- Challenges in bringing forward the publication date from 30 September to 31 July for the 2017-18 accounts.

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

### **30. GRANT THORNTON - CERTIFICATION LETTER**

Consideration was given to the report of the Borough Treasurer which introduced the letter of the External Auditors Grant Thornton, as contained on pages 381 to 386 of the Book of Reports, which set out details of the External Auditor's findings from their certification of 2014/15 claims and returns.

Georgia Jones from the external auditors, Grant Thornton, was present to answer any questions and advised that the 2014/15 fees for the Certification was be £14,450.

Comments and questions were raised in respect of the level of incorrect housing benefit assessments.

RESOLVED That the findings by the External Auditor's Grant Thornton, be noted.

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

Consideration was given to the report of the Borough Treasurer, as contained on pages 387 to 392 of the Book of Reports, which advised of progress against the 2015/16 Internal Audit Plan.

Comments and questions were raised in respect of the following:

- Revenues systems reconciliations
- Payroll – variations to pay
- Payroll IT system assurance
- CIL processing

RESOLVED That progress in the year to date be noted and an update be provided to a future meeting in respect of the review to be undertaken on controls on variations to pay in the new "self-service" payroll system.

### **32. 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) the Borough Solicitor reported that there was no relevant activity to bring to the attention of the Committee.

RESOLVED That the update be noted.

**33. WORK PROGRAMME**

Consideration was given to the Committee's work programme as set out at page 393 of the Book of Reports.

- RESOLVED
- A. That the Work Programme be noted.
  - B. That the Procurement Training in September 2016 should include:
    - Value for Money
    - Social Value
    - E-tendering
    - SME's (Small and medium-sized enterprises)
  - C. That the training session for January 2017 to be Treasury Management, which should include Value for Money.

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CHAIRMAN