

## **AUDIT & GOVERNANCE COMMITTEE**

**HELD: Tuesday, 24 October 2023**

Start: 7.00 pm

Finish: 7.38 pm

### **PRESENT:**

Councillor: M Anderson (Chairman)

Councillors: M Parlour D Daniels  
J Fillis K Jukes  
D West D Whittington

In attendance: Ben Stern, Grant Thornton

Officers: James Pierce, Head of Finance, Procurement and Commercial Services Section 151 Officer  
Catherine Kirwan, Procurement Manager  
Jennifer Lunn, Assistant Solicitor  
Jacqueline Pendleton, Corporate Compliance & Governance Manager  
Alison Wood, Interim Corporate Finance Manager  
Duncan Jowitt, Democratic Services Officer

### **28 MEMBERSHIP OF THE COMMITTEE**

In accordance with Council Procedure Rule 4, the Committee noted the termination of Councillor Pope, and the appointment of Councillor Jukes for this meeting only, thereby giving effect to the wishes of the Political Groups.

### **29 URGENT BUSINESS**

There were no urgent items of business.

### **30 DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **31 MINUTES OF PREVIOUS MEETING**

RESOLVED: That the Minutes of the meeting held on 26 July 2023 be received as a correct record and signed by the Chairman.

### **32 PUBLIC SPEAKING**

There were no items under this heading.

### **33 INTERNAL AUDIT ACTIVITIES – PROGRESS REPORT**

The Corporate Director of Transformation, Housing & Resources submitted a report advising Members of progress against the 2023/24 Internal Audit Plan.

The Corporate Compliance & Governance Manager presented the report and also informed the Committee that interviews were to take place the following week for an

Apprentice Internal Auditor.

Councillors asked about updates and replicating the original audit assurance rating in follow up reports and about the future central management of electric charging points.

The Committee considered the Internal Audit Activities Progress Report as contained on pages 203-214 of the Book of Reports, which had been presented to Members for approval.

RESOLVED: That the contents of the Internal Audit Activities - Progress Report at Appendix 1 of the report, summarising progress to date and any significant issues be noted.

34 **ANNUAL REPORT OF THE SENIOR INFORMATION RISK OWNER (SIRO) – 2022/23**

The Corporate Director of Transformation, Housing & Resources submitted a report, which provided an overview of West Lancashire Borough Council's obligation in meeting statutory regulatory requirements relating to the processing of personal, confidential, or identifiable data under the UK General Data Protection Regulation, the Data Protection Act 2018 and the Councils duty to be transparent through compliance within the Freedom of Information Act 2000.

The Corporate Compliance and Governance Manager outlined the report and informed the Committee that ongoing improvements to the Council web pages were expected to reduce the number of Freedom of Information requests in the future.

The Committee considered the report as contained on pages 215-236 of the Book of Reports.

RESOLVED: That the Annual Report of the Senior Information Risk Owner (SIRO), as set out in Appendix 1 of the report, be noted.

35 **LOCAL CODE OF GOVERNANCE**

The Corporate Director of Transformation, Housing & Resources submitted a report presenting the Council's updated Local Code of Governance as recommended in the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) 2016 Framework, "Delivering Good Governance in Local Government".

The Corporate Compliance and Governance Manager presented the report as contained on pages 237-252 of the Book of Reports. An amendment was suggested in respect of the reference to "Council Plan" on page 6.

RESOLVED: That the Council's updated Local Code of Governance as set out in Appendix 1 of the report, be noted and amended as suggested.

**36 QUARTERLY REPORT ON PROCUREMENT EXEMPTIONS**

The Head of Finance, Procurement and Commercial Property submitted a report on the Council's use of an exemption from Public Contracts Regulations 2015 and/ or Council's Contract Procedure Rules.

The Procurement and Contracts Manager presented the report and informed Members that there had been no further exemptions since the previous report and that the exemption listed would fall off before the next meeting.

A question was raised and responded to in relation to the Arc GIS Software.

The Committee considered the Quarterly Report on Procurement Exemptions as contained on pages 253 to 258 of the Book of Reports, which had been presented to Members.

RESOLVED: that the Council's exemption activity be noted

**37 REGULATION OF INVESTIGATORY POWERS (RIPA) ACT REGULAR MONITORING OF USE OF POWERS**

Consideration was given to the report of the Legal and Democratic Services Manager as contained on pages 259-260 of the Book of Reports, on the Council's use of its powers under the Regulation of Investigatory Powers Act 2000 (RIPA).

RESOLVED: That it be noted that the Council had not had cause to use its powers under the Regulation of Investigatory Powers Act 2000 (RIPA) during the last 12 months.

**38 STATEMENT OF ACCOUNTS 2021/22**

The Head of Finance, Procurement and Commercial Property submitted a report requesting approval of the Statement of Accounts for 2020/21 set out in Appendix 1 of the report.

The Head of Finance, Procurement and Commercial Services presented the report and advised Members that the Statement of Accounts at pages 263-400 of the Book of Reports had taken a considerable length of time and work to prepare as there had been a lot of changes in 2021, which had resulted in different versions of the accounts. He said that there were still some technical and non-material aspects to update and asked that the committee delegate authority to him to make those amendments.

Ben Stern informed the Committee that Grant Thornton had planned to bring the final Audit Findings Report to the meeting and the Audit Progress Report included at Page 393 of the agenda set out some of the issues encountered that had prevented this. The Finance Team had also had continuity issues and he appreciated all the work that had been done in that regard.

Members asked whether there had been issues because of changes to regulations

since 2020-21 and Mr Stern informed them that the passage of time had meant that there had been additional work to do and that he was confident that no further material amendments would be necessary.

RESOLVED: That the Statement of Accounts for 2020/21 set out in Appendix 1 of the report be approved and that authority be delegated to the Head of Finance, Procurement and Commercial Services to make any non-material amendments required to the Statement of Accounts.

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**AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME**

Consideration was given to the Committee's 2022/23 Work Programme as set out on page 71 of the Book of Reports and it was questioned whether any dates needed to be added where they were not included and whether the dates that were shown on the Work Programme were achievable. The Head of Finance, Procurement and Commercial Services said that he considered the dates shown to be feasible.

RESOLVED: That the Committee Work Programme 2023/24 be agreed.

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**Chairman**