

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 30 January 2024

Start: 7.00 pm

Finish: 7.39 pm

PRESENT:

Councillor: M Anderson (Chairman)

Councillors: M Parlour J Fillis
E Pope D West
D Whittington K Jukes

In attendance: Georgia Jones, Ying Lee and Kelly Jarvis (Grant Thornton)

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

40 **APOLOGIES**

None

41 **MEMBERSHIP OF THE COMMITTEE**

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

42 **URGENT BUSINESS**

There were no urgent items of business.

43 **DECLARATIONS OF INTEREST**

There were no declarations of interest.

44 **MINUTES OF PREVIOUS MEETING**

RESOLVED: That the Minutes of the meeting held on 24 October 2023 be received as a correct record and signed by the Chairman.

45 **PUBLIC SPEAKING**

There were no items under this heading.

46 **STATEMENT OF ACCOUNTS 2020-21, 2021-22 & 2022-23**

The Corporate Director of Transformation, Housing & Resources submitted a report presenting the Council's Annual Statement of Accounts for 2020-21, the Draft

Statement of Accounts for 2021-22 which had been amended following the 2020-21 audit, and the Draft Statement of Accounts for 2022-23 for the consideration of Members.

The Chairman welcomed and invited Georgia Jones, Director, Grant Thornton, to present the Statements to the Committee.

The Committee considered the Statements contained on pages 13 to 404 of the Book of Reports, which had been presented to Members for approval and comments and questions were raised about:

- whether the council was being charged professional fees for the changes - Georgia Jones said that as a gesture of goodwill, Grant Thornton would knock £100 off the final bill for the minor amendment made.
- the letter of representation,
- the likely timescales for the other audits,
- reductions in annual rental income
- details in respect of the most important leases.

RESOLVED: That the Statement of Accounts for 2020-21 set out in Appendix A of the report be approved and that the Statement of Accounts for 2021-22 set out in Appendix B and the Statement of Accounts for 2022-23 set out in Appendix C be noted.

47 **EXTERNAL AUDIT FINDINGS REPORT (AFR)**

Consideration was given to the External Audit Findings Report as contained on pages 405 to 470 of the Book of Reports.

The Chairman invited Georgia Jones, Director, Grant Thornton, to present the report to the Committee. She explained that these were the final adjustments and that there were no changes.

RESOLVED: That the External Audit Findings Report be noted.

48 **INTERNAL AUDIT PROGRESS REPORT 2023/24**

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

The Chairman invited the Corporate Compliance and Governance Manager to present the report.

The Committee considered the report of progress against the 2023/24 Internal Audit Plan detailed on pages 471 to 482 of the Book of Reports, that had been presented to Members for approval and comments and questions were raised about:

- whether the recommendations in respect of car parking had been

implemented,

- how seriously senior management were taking the outstanding recommendations,
- credit was given for the amount of detail in the report,
- the funds allocated for the recruitment of Planning Enforcement Officers.

The Head of Finance, Procurement and Commercial Services agreed to bring a list of the outstanding issues to the next meeting of the committee.

RESOLVED: Members noted the progress in the year to date

49 **QUARTERLY REPORT ON PROCUREMENT EXEMPTIONS**

The Committee considered the Quarterly Report on Procurement Exemptions as contained on pages 483-488 of the Book of Reports, which had been presented to Members.

RESOLVED: that the Council's exemption activity be noted.

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

The Head of Legal and Democratic Services submitted a report on the Council's use of its powers under the Regulation of Investigatory Powers Act 2000 (RIPA).

RESOLVED: Members noted that the Council has not had cause to use its powers under RIPA during the last 12 months.

51 **AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME**

The following minor changes to items on the work programme were suggested and the Democratic Services Officer agreed to make the amendments:

- remove the item Grant Thornton – Audit Progress Report from May and replace with Grant Thornton Progress Update from the July listing.

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Chairman