

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 29 October 2019

Start: 6.30 pm

Finish: 7.40 pm

PRESENT:

Councillor: N Furey (Chairman)

Councillors:	T Blane	C Dereli
	T Devine	J Gordon
	J Mee	P O'Neill
	A Pritchard	I Rigby

Officers:

Marc Taylor, Borough Treasurer
Jacqueline Pendleton, Internal Audit Manager
Kay Lovelady, Principal Solicitor
Kirsty Breakell, Member Services / Civic Officer
Jane McNeice – Data Access & Storage Governance officer

28 APOLOGIES

There were no apologies received.

29 MEMBERSHIP OF THE COMMITTEE

In accordance with Council Procedure Rule 4, the Committee noted the termination of membership of Councillor N Pryce-Roberts and the appointment of Councillor T Devine for this meeting only, thereby giving effect to the wishes of the political groups.

30 DECLARATIONS OF INTEREST

There were no declarations of interest received.

31 PUBLIC SPEAKING

There were no items under this heading.

32 MINUTES

RESOLVED: That the minutes of the meeting held on the 30 July 2019, be approved as a correct record and signed by the Chairman.

33 GRANT THORNTON - AUDIT FINDINGS REPORT

Consideration was given to the report of the Borough Treasurer as contained on pages 275-310 of the Book of Reports. The purpose of the report was to receive an updated report from the Council's External Auditors, setting out their findings on the audit of the accounts and value for money.

The Chairman invited Andrew Smith and Georgia Jones from Grant Thornton to present their Audit Findings Report to the Committee.

Comments and questions were raised in respect of the following:

- To what extent are parts of the audit set by Central Government. What is the relationship between the External Auditors and Central Government?
- The date of the Authority's valuation of assets and whether this date can be changed for auditing purposes
- The date other Authorities use when valuing assets
- The proposed new date for valuing assets to tie in with annual audit of accounts
- External Audit fee increases and the reasons for this
- Fee increases being in line with other Authorities
- The Borough Treasurer and External Auditors to meet and discuss the steps to be taken to improve the audit process for the 2019/20 accounts.

RESOLVED: A. That the Audit Findings Report be noted

B. That the steps that can be taken to ensure that the audit of the accounts for 2019/20 can be completed within the expected 2 month timescale be reported back at the next meeting.

C. That the letter from Grant Thornton set out in appendix 2, requesting an increase in their audit fee be noted.

34

APPROVAL OF STATEMENT OF ACCOUNTS

Consideration was given to the report of the Borough Treasurer contained on pages 311-418 of the Book of Reports. The purpose of the report was to approve the Council's annual Statement of Accounts.

The Borough Treasurer outlined the report and requested delegated authority in consultation with the Chairman, to approve the Statement of Accounts providing no material alterations were made to the draft Audit Findings Report.

Andrew Jones from Grant Thornton confirmed that the draft Audit Findings Report was actually the final version. It was confirmed that the words "draft" across the report would be removed after the meeting. Other wording within the report indicating that the report was not final were simply an error and had not been removed. It was re-iterated that the report provided to the Committee was the final report.

Comments and questions were raised in respect of the following:

- Re-charging in relation to Ormskirk Market

RESOLVED: That the Statement of Accounts set out at appendix 1 be approved.

35

INTERNAL AUDIT ACTIVITIES - QUARTERLY UPDATE

Consideration was given to the report of the Borough Treasurer as contained on

pages 419-432 of the Book of Reports. The purpose of the report was to advise of the progress against the 2019/20 Internal Audit Plan.

The Internal Audit Manager presented the Internal Audit Activities, Quarterly Update Report.

Comments and questions were raised in respect of the following:

- Services which have been reviewed and require further reports to come back before the Committee.
- Homecare Link update to be deferred to next meeting
- Issues with contacting the customer services contact centre
- Alternative ways to present performance indicators to make them more meaningful.
- Risk management training following the SORP process for people in new employment positions and update to be provided in due course.

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

36 RIPA ACT - REGULAR MONITORING OF USE OF POWERS

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

RESOLVED: That the report be noted.

37 ELECTRONIC RECORDS - STORAGE AND MANAGEMENT

Consideration was given to the report of the Borough Solicitor as contained on pages 433-440 of the Book of Reports. The purpose of the report was to provide Members with a final report in relation to the electronic records storage and management project work, on the Council's network.

The Data and Information Governance Officer presented the Electronic Records Storage and Management report.

RESOLVED: A. That the report be noted

- B. That the out of scope and residual items of work, identified at paragraph 5.0 and in the appendix to the report, be taken forward appropriately.

38 WORK PROGRAMME

Consideration was given to the Committees work programme as set out on page 441 of the Book of Reports.

RESOLVED: That the Work Programme for 2020 be approved.

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Chairman