

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 25 May 2021

Start: 6.35 pm

Finish: 8.00 pm

PRESENT:

Councillor: E Pope (Chairman)
P O`Neill (Vice Chairman)

Councillors: P O`Neill I Davis
C Dereli N Furey
J Gordon J Mee
N Pryce-Roberts J Witter

In attendance: Georgia Jones, Director of Audit, Grant Thornton.

Officers: Mike Kostrzewski, Finance and Audit Manager
Jacqueline Pendleton, Internal Audit Manager
Adam Spicer, Assistant Solicitor
Kirsty Breakell, Member Services / Civic Officer

1 APOLOGIES

There were no apologies received.

2 MEMBERSHIP OF THE COMMITTEE

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

3 URGENT BUSINESS

There were no urgent items of business.

4 DECLARATIONS OF INTEREST

There were no Declarations of Interest.

5 MINUTES OF PREVIOUS MEETING

RESOLVED: That the minutes of the meeting held on Tuesday, 26 January 2021, be approved as a correct record and signed by the Chairman.

6 PUBLIC SPEAKING

There were no items under this heading.

7 ADDENDUM TO THE AUDIT FINDINGS REPORT

Consideration was given to the Addendum to the Audit Findings Report for West

Lancashire Borough Council for the year ended 31 March 2020, produced by Grant Thornton, as contained on pages 13-22 of the Book of Reports.

The Chairman invited Georgia Jones, Audit Director Grant Thornton, to present the findings to the Committee.

Comments and Questions were raised regarding the following:

- A summary to be provided by the Auditors to show additional fees payable, due to changes in legislation.
- Potential funding available to help cover additional fees.

RESOLVED: That the addendum report be noted and Members approve the management letter of representation, prior to signature by the s151 Officer.

8 AUDIT PROGRESS REPORT AND SECTOR UPDATE

Consideration was given to the Audit Progress Report and Sector Update produced by Grant Thornton, as contained on pages 23-44 of the Book of Reports.

The Chairman invited Georgia Jones, Audit Director Grant Thornton, to present the findings to the Committee.

Comments and Questions were raised regarding the following:

- Workshops and training opportunities
- Asset valuations

RESOLVED: That the report be noted.

9 INTERNAL AUDIT ANNUAL PLAN 2021-22

Consideration was given to the Internal Audit Annual Plan 2021-22 as contained on pages 45-56 of the Book of Reports which provided Members with the background to the preparation of the 2021-22 Internal Audit Plan and was presented to Members for approval.

The Chairman invited the Internal Audit Manager to present the findings to the Committee.

RESOLVED: That the Internal Audit Plan 2021-22 attached at Appendix 1 to the report, be approved to take effect from 1 April 2021.

10 INTERNAL AUDIT CHARTER 2021-22 REPORT

Consideration was given to the Internal Audit Charter 2021-22 Report, as contained on pages 57-100 of the Book of Reports which presented Members with the Internal Audit Charter 2021-22 for approval.

The Chairman invited the Internal Audit Manager to present the findings to the

Committee.

RESOLVED: That the Internal Audit Charter 2021-22 attached at Appendix 1 to the report, be approved to take effect from 25 May 2021.

11 INTERNAL AUDIT ANNUAL REPORT AND OPINION 2020/21

Consideration was given to the Internal Audit Annual Report and Opinion 2020-21, as contained on pages 101-116 of the Book of Reports which presented Members with the Internal Audit Annual Report and Opinion for consideration.

The Chairman invited the Internal Audit Manager to present the findings to the Committee.

Comments and Questions were raised regarding the following:

- Thanks were expressed to the internal audit team for their work during the Covid pandemic.
- Follow up on "limited" reports using trackers and reporting to other Committees.
- Escalation process and bringing Officers before the Committee to answer questions.
- Update on follow up reports to be incorporated in next report for the Committee Members.

RESOLVED: That the Internal Audit Annual Report and Opinion for 2021-22 be noted.

12 INTERNAL AUDIT PROGRESS REPORT 2020/21 & 2021/22

Consideration was given to the Internal Audit Progress Report 2020/21 & 2021/22 as contained on pages 117-132 of the Book of Reports which advises Members of the progress against the 2020/21 Internal Audit Plan.

The Chairman invited the Internal Audit Manager to present the findings to the Committee.

Comments and Questions were raised in respect of the following:

- No issues with payroll to report
- Monitoring of petrol use for council vehicles

RESOLVED: That Members note progress in the year to date..

13 REGULATION OF INVESTIGATORY POWERS (RIPA) ACT REGULAR MONITORING OF USE OF POWERS

Consideration was given to the Regulation of Investigatory Powers Act, regular monitoring of use of powers, as contained on pages 133-160 of the Book of Reports which provided Members with the background to the preparation of the 2021-22 Internal Audit Plan and was presented to Members for approval.

The Chairman invited the Assistant Solicitor to present the findings to the Committee.

RESOLVED: That the Council's RIPA activity and the RIPA Policy at Appendix 1, be noted.

14 **WORK PROGRAMME**

Consideration was given to the report of the Committee's Work Program as set on pages 161-162 of the Book of Reports.

RESOLVED: That the work programme be noted.

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Chairman