

## **AUDIT & GOVERNANCE COMMITTEE**

**HELD: Wednesday, 28 July 2021**

Start: 6.33 pm

Finish: 8.00 pm

### **PRESENT:**

Councillor: E Pope (Chairman)

Councillors: A Fennell N Furey  
J Gordon J Mee  
N Pryce-Roberts I Davis

Officers: Mike Kostrzewski, Finance and Audit Manager  
Jacqueline Pendleton, Internal Audit Manager  
Judith Williams, Assistant Solicitor  
Kirsty Breakell, Member Services Officer

#### **1 APOLOGIES**

Apologies were received from Councillor P. O'Neill.

#### **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 D Daniels, thereby giving effect to the wishes of the Committee.

#### **3 URGENT BUSINESS**

There were no items of urgent 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 25<sup>th</sup> May 2021, be approved as a correct record, noting that Councillor A. Fennell was in attendance at the meeting.

#### **6 PUBLIC SPEAKING**

There were no items under this heading.

#### **7 GRANT THORNTON - 2020-21 AUDIT PLAN AND PROGRESS UPDATE REPORT**

Consideration was given to the Consideration was given to the Grant Thornton 2020-21 Audit Plan and Progress Update Report as contained on pages 175-220 of

the Book of Reports.

The Chairman invited Simon Hardman, Audit Manager Grant Thornton, to present the findings to the Committee.

Comments and Questions were raised as follows:

- The impact of using estimates and there was reference made to the next pensions valuation being March 2022
- Timetable of Audit to be carried out by Grant Thornton
- Audit to include Tawd Valley Development (TVD) and costings
- Double auditing of TVD duplicating work
- Increased fees due to Regulators requiring more detailed work around asset and pension valuations.

**RESOLVED:** That the Grant Thornton 2020-21 Audit Plan and Progress Report be noted.

(N.B. Councillor J. Gordon arrived during this item)

**8 SENIOR INFORMATION RISK OFFICER ANNUAL REPORT APRIL 2020 - JULY 2021**

Consideration was given to the Senior Information Risk Officer Annual Report April 2020-July 2021, as contained on pages 263-278 of the Book of Reports which provided Members with an overview of West Lancashire Borough Councils obligation in meeting statutory regulation 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 the compliance within the Freedom of Information Act 2000.

The Chairman invited the Finance and Audit Manager to present the findings to the Committee.

Comments and Questions were raised as follows:

- Type of FOI requests received
- Information already being freely available on the WLBC website

The Chairman expressed thanks to the Officers for their high performance in getting the FOI responses out within the guidelines.

**RESOLVED:** That the Senior Information Risk Officer Annual Report April 2020-July 2021 be noted

**9 INTERNAL AUDIT ACTIVITIES - PROGRESS REPORT**

Consideration was given to the Internal Audit Activities Progress Report, as contained on pages 221-232 of the Book of Reports, which advised Members of progress against the 2021-22 Internal Audit Plan.

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

Comments and Questions were raised as follows:

- NHS DSC Toolkit being used to locate vulnerable people during COVID Pandemic
- Checks on COVID grants being undertaken
- Council Tax checks and examples what other Local Authorities do
- Possibility of implementing procedures used by other Local Authorities

RESOLVED: That the Internal Audit Activities Progress Report be noted.

## 10 **EXTERNAL AUDIT ENQUIRIES OF MANAGEMENT**

Consideration was given to the External Audit Enquiries of Management Report, as contained on pages 233-258 of the Book of Reports, the purpose of which is to contribute towards the effective two-way communication between West Lancashire's Borough Council's external auditors and West Lancashire Borough Council's Audit and Governance Committee.

The Chairman invited Simon Hardman and the Finance and Audit Manager to present the findings to the Committee.

Comments and Questions were raised as follows:

- How many Senior Officers were approached with regards the compilation of the responses.
- Were the questions asked standard or bespoke

RESOLVED: That the External Audit Enquiries of Management Report be noted.

## 11 **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, the purpose of which was to report on the Council's use of its power under the Regulation of Investigatory Powers Act 2000 (RIPA)

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

## 12 **WORK PROGRAMME**

Consideration was given to the report of the Committee's Work Programme as set out on pages 261-262 of the Book of Reports.

RESOLVED: That the work programme be agreed subject to:

- A. The inclusion of "Understanding Estimates" as the October briefing
- B. Briefing on Tawd Valley Developments to be reviewed by the Committee in October, after the full Council meeting.

13 **FUTURE MEETINGS**

RESOLVED: That the meetings 26 October 2021, 14 December 2021, 26 January 2022, 24 May 2022 be agreed.

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**Chairman**