

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 26 October 2021

Start: 6.30 pm

Finish: 7.50 pm

PRESENT:

Councillor: E Pope (Chairman)

Councillors: I Davis N Delaney
C Dereli A Fennell
J Finch N Furey
J Gordon D Westley

In attendance: Georgia Jones, Audit Manager, Grant Thornton

Officers: Derek Jackson, Interim Corporate Finance Manager
Jacqueline Pendleton, Internal Audit Manager
Kay Lovelady, Legal & Democratic Services Manager
Peter Morrison, Service Improvements and Special Projects Manager
Rebecca Spicer, Risk and Insurance Officer
Kirsty Breakell, Member Services Officer

1 APOLOGIES

Apologies were received from Councillor D. Daniels

2 MEMBERSHIP OF THE COMMITTEE

In accordance with Council Procedure Rule 4, the Committee noted the termination of Councillors P O'Neill, J Mee and N Pryce-Roberts and the appointment of Councillors J Finch, D Westley and N Delaney, thereby giving effect to the wishes of the Committee.

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 28 July 2021, be approved as a correct record.

6 PUBLIC SPEAKING

There were no items under this heading.

7 GRANT THORNTON PROGRESS UPDATE REPORT

Consideration was given to the Grant Thornton Progress Update report as contained on pages 275-284 of the Book of Reports.

The Chairman invited Georgia Jones, Audit Manager Grant Thornton, to present the report to the Committee.

Comments and Questions were raised as follows:

- All 15 Councils across Lancashire have not published their accounts.
- Most common reason for delay is lack of resources, Covid Pandemic and the Government placing extra work on the Auditors.
- 90% of Councils late in publishing their accounts, so national situation.
- Important for comments to be minuted and not left open to interpretation that WLBC are a poor Council.
- Accounts to be completed in January 2022.

RESOLVED: That the Grant Thornton Progress Update Report be noted.

8 RISK MANAGEMENT REPORT 2021

Consideration was given to the Risk Management Framework & Corporate Risk Report as contained on pages 285-306 of the Book of Reports, which was referred by the Executive Overview & Scrutiny Committee on the 2 September 2021, for the Risk Owner of "Failure for Tawd Valley Developments to deliver the Business Plan agreed by the Council" to attend the meeting of Audit and Governance.

The Chairman invited The Risk & Insurance Officer and the Risk Owner to present the findings to the Committee.

Comments and Questions were raised as follows:

- Formula used to value land
- How often the risk register is update
- Effects of price increases of building materials

RESOLVED: That the progress made in relation to the management of the risks shown in the Corporate Risk Register, be noted.

9 RE-TENDER OF EXTERNAL AUDIT SUPPLIERS

Consideration was given to the Re-Tender of External Audit Suppliers as contained on pages 307-312 of the Book of Reports, which advised Members of the options available to the Council in securing External Audit services in the future and the need to make a decision on future payments of such services.

RESOLVED: That Members approve the option to opt into the national arrangement in line with the LGA recommendation, for the procurement of external audit and the proposed re-tendering as set out at Appendix A of the report.

10 INTERNAL AUDIT PROGRESS REPORT - QUARTERLY UPDATE

Consideration was given to the Internal Audit Progress Report – Quarterly Review, as contained on pages 313-326 of the Book of Reports, which advises Members of progress against the 2021/22 Internal Audit Plan.

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

Comments and Questions were raised as follows:

- Publicity following successful prosecutions
- Cost efficiency of using external company for recoveries
- Cllr Furey to provide a copy of the Draft Recharge Policy to the Internal Audit Manager to be reviewed

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

11 WHISTLEBLOWING CODE

Consideration was given to the Whistleblowing Report, as contained on pages 327-360 of the Book of Reports, which sought approval of the revised Whistleblowing Policy prior to public consultation, and approval of full Council.

The Chairman invited the Legal and Democratic Services Manager to present the report.

RESOLVED: A. That the draft Whistleblowing Policy be agreed
B. That the revised draft Whistleblowing Policy be subject to public consultation
C. That the Legal & Democratic Services Manager/Monitoring Officer be given delegated authority to amend the draft Whistleblowing Policy having considered any comments received as a result of the said consultation exercise (as outlined at paragraph 6 of the report), prior to the revised Whistleblowing Policy being reviewed at full Council on the 23 February 2022.

12 RIPA

Consideration was given to the report of the Legal and Democratic Services Manager as contained on pages 361-362 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

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 26 October 2021

.....
Chairman