

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 28 March 2017

Start: 6.30 pm

Finish: 7.10pm

PRESENT:

Councillor: J Bullock (Chairman)

Councillors: T Blane P Cotterill
S Currie J Gordon
J Mee R Pendleton
E Pope

In attendance: Georgia Jones (Grant Thornton)

Officers: Borough Treasurer (M Taylor)
Borough Solicitor (Mr T Broderick)
Audit Manager (Mr M Coysh)
Principal Member Services Officer (Mrs S Griffiths)

37 **APOLOGIES**

Apologies for absence were submitted on behalf of Councillor Hudson.

38 **MEMBERSHIP OF THE COMMITTEE**

In accordance with Council Procedure Rule 4, the Committee noted the termination of membership of Councillors Cooper and Pryce-Roberts and the appointment of Councillor D Evans and Devine respectively for this meeting only, giving effect to the wishes of the Political Groups.

39 **DECLARATIONS OF INTEREST**

There were no declarations of interest.

40 **PUBLIC SPEAKING**

There were no items under this Heading.

41 **MINUTES**

RESOLVED That the minutes of the last meeting of the Committee held on 31 January 2017 be approved as a correct record and signed by the Chairman.

42 **GRANT THORNTON PROGRESS UPDATE**

Consideration was given to the report of the Borough Treasurer as circulated and

contained on pages 333 - 350 of the Book of Reports the purpose of which was to receive a Progress Report and Update from Grant Thornton (External Auditors).

The Chairman invited Georgia Jones from Grant Thornton to present the Progress Report and Update.

Comments and questions were raised in respect of the following issues:-

- Changes in 2016/17 CIPFA code in relation to the Movement in Reserves Statement (MIRS)
- Local Government financial settlement – social care funding
- Pooling of Local Government Pension Schemes (LGPS)
- Apprentice levy

RESOLVED That the Progress Report and Update be noted.

43 **GRANT THORNTON AUDIT PLAN**

Consideration was given to the report of the Borough Treasurer as contained on pages 351-374 of the Book of Reports which detailed Grant Thornton's Audit Plan in relation to the Council's 2016/17 financial statements and value for money issues.

The Chairman invited Georgia Jones from Grant Thornton (External Auditors) to present the Plan to the Committee.

Comments and questions were raised in respect of the following:

- Valuation of pension fund (Lancashire)
- Selling Council services
- Interpretation of Value for Money
- Materiality level – Disclosure of senior manager salaries and allowances

RESOLVED That the report be noted.

44 **INTERNAL AUDIT ACTIVITY - QUARTERLY UPDATE**

Consideration was given to the report of the Borough Treasurer as circulated and contained on pages 375 - 379 of the Book of Reports which advised of progress against the 2016/17 Internal Audit Plan.

The Audit Manager reported that 81% of the items on the plan were in progress compared to 85% for the same period in the previous year.

RESOLVED That progress in the year to date be noted

45 INTERNAL AUDIT PLAN 2017-18

Consideration was given to the report of the Borough Treasurer as contained on pages 381 - 383 of the Book of Reports which provided information in relation to the Internal Audit Plan for 2017/2018.

Questions and comments were raised in relation to:-

- the number of days spent on each activity for 2016/17
- the national fraud initiative activity

RESOLVED (A) That the Internal Audit Plan (Appendix 1 to the report) be approved to take effect from 1 April 2017.

(B) That future reports include the number of days spent on each activity in the previous year (where appropriate).

46 REGULATION OF INVESTIGATORY POWERS ACT QUARTERLY MONITORING OF USE OF POWERS

In relation to the quarterly monitoring of activity under the Regulation of Investigatory Powers Act 2000 (RIPA) the Borough Solicitor reported that there was no relevant activity to bring to the attention of the Committee.

RESOLVED That the report be noted.

47 WORK PROGRAMME

Consideration was given to the Committee's Work Programme as set out at page 385 of the Book of Reports.

RESOLVED That the Work Programme be noted.

.....
Chairman