

Meeting	Audit And Governance Committee
Date	30 November 2022
Present	Councillors Lomas (Chair), Fisher (Vice-Chair), Cuthbertson, Musson, Wann, Leigh (Independent Member) And Looker (Substitute)
Officers Present	Bryn Roberts - Director of Governance and Monitoring Officer Debbie Mitchell – Chief Finance Officer Emma Audrain - Technical Accountant Lorraine Lunt - Information Governance & Feedback Team Manager Cath Murray - Corporate Governance Operational Manager Max Thomas - Director and Head of Internal Audit, Veritau Mark Kirkham – Partner, Mazars Mark Outterside – Partner, Mazars
Apologies	Councillor Webb

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#### **18. Declarations Of Interest (17:33)**

Members were asked to declare any personal interests not included on the Register of Interests, any prejudicial interests or any disclosable pecuniary interests which they may have in respect of business on the agenda.

#### **19. Minutes (17:33)**

It was noted that the in agreement with the Monitoring Officer an action plan will be developed for the Committee to track actions from the meeting. It was also noted that officers would provide the Committee with information on the impact of inflation on business rates and council tax payments, the potential impact of the care cap, and any indications of additional government support.

Resolved: That the minutes of the meeting held on 7 September 2022 be approved and then signed by the Chair as a correct record.

**20. Public Participation (17:36)**

It was reported that there had been no registrations to speak at the meeting under the Council's Public Participation Scheme.

**21. Corporate Governance Report (17:52)**

The Committee considered the report providing a update on the Corporate Governance of the Council covering Corporate Governance performance indicators, Information Commissioners Office (ICO) published decision notices, Ombudsmen updates including Local Government and Social Care Ombudsman (LGSCO) cases from the previous report provided to the Committee in June 2022 to date of preparing this report on 1st November 2022, Housing Ombudsman Service (HOS) complaint handling code self-assessment, and Investigatory Powers Commissioners Office (IPCO) updates.

Members raised questions regarding how the Council could improve responding to complaints in time and therefore preventing issues from escalating unnecessarily. It was confirmed that service managers had support from Governance team and that work was being undertaken to review the templates and guidance to make responding in time easier.

It was also noted that a rise in the number of complaints received by the Council was not necessarily a negative. With the move to the new procedures for complaints, there has been a rise noted however this could show that it was sufficiently easy for complaints or comments to be submitted to the Council and therefore could assist the Council in identifying issues that require action to address.

Resolved:

- i. Noted the content of the report.

Reason: To ensure the Committee remain updated on the Corporate Governance of the Council.

## **22. Audit Completion Report (18:01)**

Mazars presented their Audit Completion Report and noted that the Council's accounts could not yet be signed off by the auditors due to issues around infrastructure assets and whole government accounts. It was confirmed that these issues were not specific to the Council but instead a problem for many local authorities and guidance was required from the National Audit Office prior to sign off.

Resolved:

- i. Noted the matters set out in the Audit Completion Report presented by the external auditor.

Reason: To ensure the proper consideration of the opinion and conclusions of the external auditor in respect of the annual audit of accounts and review of the council's arrangements for ensuring value for money.

## **23. Draft Accounts (18:09)**

Members made note that final sign off of the draft accounts would need to await Mazars sign off and therefore it was agreed by the Committee that sign off would be delegated to the Chair and Vice Chair of the Committee. Members also asked that the accounts add the consultation done with Parish Councils be added to the list of those consulted for completeness.

Resolved:

- i. Noted the matters set out in the Audit Completion Report presented by the external auditor in the previous agenda item and summarised in this report.

Reason : To ensure the proper consideration of the opinion and conclusions of the external auditor in respect of the annual audit of accounts and review of the council's arrangements for ensuring value for money.

- ii. Delegated authority to the Chair in consultation with the Vice Chair to approve and sign the final Statement of Accounts by resolution of this Committee in accordance with the Accounts and Audit regulations 2015 - subject to the only amendments being Infrastructure Assets and PFI accounting for AWRP as set out at paragraphs 5 & 6.

Reason: To ensure compliance with the International Auditing Standards and other relevant legislative requirements.

#### **24. Internal Audit & Counter Fraud Progress Report (18:16)**

The Committee considered the internal audit work undertaken by Veritau. The Committee also discussed protections for whistle-blowers and it was confirmed that the Council would follow legislation which states that whistle-blowers should be protected when brought forward in good faith.

Resolved:

- i. Noted the progress made in delivering the 2022/23 internal audit work programme, and current counter fraud activity.

Reason: To enable members to consider the implications of audit and fraud findings.

#### **25. Treasury Management Midyear Review (18:24)**

The Committee considered the Treasury Management Midyear Review which had been considered by the Council's Executive Committee on 22 November 2022. Members enquired about the current cash balance available for investment purposes and officers noted that they did not have access to this in the meeting but could be shared with Members.

Resolved:

- i. Management Mid-Year Review and Prudential Indicators 2022/23 at Annex A.

Reason: That those responsible for scrutiny and governance arrangements are updated on a regular basis to ensure that those implementing policies and executing transactions have properly fulfilled their responsibilities with regard to delegation and reporting.

**26. Progress Against The Action Plan Prepared In Response To The Public Interest Report (17:36)**

The Monitoring Officer introduced the report and noted that all actions relation to the Action Plan had now been resolved. He also outlined additional steps that had been undertaken around Member training and equipment.

The Committee discussed the new Member Induction Training and it was confirmed it would be brought to the Committee for consideration on 18 January 2023. It was noted that the training would be mandatory for all Members to undertake which the Committee noted would be valuable to new and existing Members. Questions were raised about how mandatory attendance could be enforced at training sessions and it was confirmed that the Council had limited power to ensure Members attended training. It was also agreed that online training material could be provided to Members and prospective Councillors ahead of the May 2023 election.

ICT equipment for Members was discussed as it was noted that the Council intended for all Members to have access to the same equipment and to move Council meetings to being paper lite. The Committee agreed the importance of providing Members with new equipment and the aim of reducing paper usage. It was also agreed that any changes would need to incorporate the individual needs of Members.

Resolved:

- i. To note the conclusion of the delivery of the Action Plan prepared in response to the Report in the Public Interest dated 19th April 2021.

Reason: The Audit and Governance Committee is required by Full Council to monitor the delivery of the Action Plan prepared in response to the Public Interest Report. Since that delivery has been concluded, the

Audit and Governance Committee can now report this back to Council.

**27. Audit and Governance Work Plan (17:50)**

The Committee considered the items on the work plan and agreed to the Monitoring Officers request that the Report of the Monitoring Officer and Embedding Good Governance be combined into one item for the 18 January 2023 meeting.

Resolved:

- i. That the Report of the Monitoring Officer and Embedding Good Governance be combined into one item for the 18 January 2023 meeting;
- ii. That the Work Plan be noted.

Reason: To ensure that the committee has a planned programme of work in place.

Cllr Lomas, Chair

[The meeting started at 5.31 pm and finished at 6.30 pm].