

AUDIT & GOVERNANCE COMMITTEE
Tuesday 19th September 2023

PRESENT – Councillors Harling (in the Chair), Khonat, Slater N, Sidat.

OFFICERS – Dean Langton, Colin Ferguson and Syeda Azmat.

The Councils Auditors - John Farrar.

RESOLUTIONS

50. Welcome and Apologies

The Chair welcomed everyone to the meeting.

Apologies for absence were submitted on behalf of Councillor Elaine Whittingham, Councillor Vicky Ellen McGurk and Councillor Jon Baldwin.

51. Minutes of the meeting held on 11th July 2023

The Minutes of the meeting held on 11th July 2023 were submitted for approval.

RESOLVED – That the Minutes of the meeting held on 11th July 2023 be approved as a correct record and signed by the Chair.

52. Declarations of interest

No Declarations of interest were made by Members of the Committee.

53. 23 External Audit - Audit Committee Progress Report and Sector Update Year ended 31 March 2022

John Farrar presented a report which provided Members with an update in relation to the progress of the external audit work. The planning for work covering 2022/23 had begun, this will run alongside the outstanding 2021/22 audit work.

Completion of the 2021/22 audit had been delayed primarily due to issues relating to the valuation of land and buildings. An auditor's valuation expert has been brought in to assist the local audit team. A number of challenges had been raised with management from this work and the responses received from this would continue to be worked through. The local audit team aimed to issue their Audit Findings report and subsequently their audit opinion report in the autumn and their Annual Report by the end of 2023.

The report included a detailed analysis of the anticipated audit fees for 2021/22. A number of variations were listed, arising from additional issues identified since the Audit Plan was prepared. These were subject to Public Sector Audit Appointments approval.

RESOLVED –

That the report be noted.

54. Treasury Management Report - April to June 2023

Dean Langton presented a report which provided Members with an update on treasury management activity in the period to the end of June.

CIPFA published a revised Prudential Code for Capital Finance and Treasury Management Code on 20th December 2021. There was a change in reporting requirements that required Treasury Management Prudential Indicators to be reported quarterly. The principles of the Prudential Code took immediate effect although local authorities had the option to defer introducing the revised reporting requirements until the 2023/24 financial year if they wished. The Council took advantage of the option to defer introducing the revised reporting requirements until the 2023/24 year.

RESOLVED –

That the Audit and Governance Committee note the Treasury Management position for the period.

55. Audit & Assurance - Progress & Outcomes to August 2023

Colin Ferguson presented a report which provided Members with an update of the progress made by Audit & Assurance in the period from 1 June 2023 to 31 August 2023.

The report provided Members with an update on counter fraud activity in the period, including progress to follow up data matches received to date from the 2022/23 National Fraud Initiative exercise. The overall opinions from the audit reviews finalised since the last progress report were also summarised for the Committee's consideration.

Colin Ferguson clarified for the Chair the higher priority NFI data matches were followed up first. Updates will be provided to Committee as part of future Progress reports.

The Chair requested a note be sent out providing more detail in respect of the areas referred to in the report in respect of the NFI data matches.

Colin Ferguson sent an email to Members on 20th September 2023 providing the details requested relating to the 2022/23 NFI data matches.

RESOLVED –

That the report be noted.

56. Risk Management – 2023/24 Quarter 1 Update

Colin Ferguson presented a report which provided Members with the details of the risk management activity that has taken place in the period from 1 April 2023 to 30 June 2023. This included details of the changes in the score for Risk 28 and the addition of new risks relating to the impact of failing to set up and recruit to an in-house paediatric Occupational Social care and Education Service in Children's Services and of failing to plan and being adequately prepared to respond to a future pandemic.

The Council ensured corporate risks were reviewed and monitored on a regular basis. The Council had properly assessed and identified corporate risks going forward.

RESOLVED –

1. That the risk management activity during this period be noted; and
2. That Corporate Risk Ref 29 (The risk that the Council is unable to continue to deliver its services adequately and effectively due to a failure in the IT). be reviewed in the session directly before the November meeting.

57. Approval of Appointment of an Independent Member

Colin Ferguson presented a report which provided Members with a report on the outcome of the process to appoint an Independent Member to the Committee for approval.

RESOLVED –

That the Committee noted the note the appointment process undertaken to date and approved the appointment of Jennifer Eastham, Vice Principal - Finance & Corporate Services, Blackburn College, as a co-opted non-voting Independent Member to sit on the Audit & Governance Committee for a period of 2 years.

Signed:

Date:

Chair of the meeting
at which the minutes were confirmed