

<b>Minutes of</b>	<b>Governance Committee</b>
<b>Meeting date</b>	<b>Tuesday, 23 May 2023</b>
<b>Committee members present:</b>	Councillors Colin Sharples (Chair), Wesley Roberts (Vice-Chair), Damian Bretherton, Peter Gabbott, Pete Pillinger, Margaret Smith and Angela Turner
<b>Officers present:</b>	Chris Moister (Director of Governance), Louise Mattinson (Director of Finance and Section 151 Officer), Jean Waddington (Principal Financial Accountant), Dawn Highton (Head of Audit & Risk), Jacqui Murray (Senior Auditor) and Barry Elder (Head of Neighbourhoods and Waste)
<b>Other attendees:</b>	Councillor Phil Smith and Georgia Jones (Grant Thornton). Councillors Paul Foster, Lou Jackson and Karen Walton (attended virtually)
<b>Public:</b>	0

A video recording of the public session of this meeting is available to view on [YouTube here](#)

### **1 Apologies for absence**

No apologies were submitted.

### **2 Declarations of Interest**

No declarations of interests were made.

### **3 Minutes of the Last Meeting**

Councillors raised queries on information requested at the previous meeting and officers undertook to provide this as soon as possible. Queries related to item 44: Internal Audit Plan and progress update

1. The number of residential properties not recycling correctly;
2. Details of near miss incidents to staff working on the waste service (both before and after insourcing);
3. An update on the CCTV procurement;
4. Confirmation that the testing in relation to hyperlinks on the website has been completed.

#### **Resolved (unanimously):**

The minutes of the meeting of this Committee held on 7 March 2023 be agreed and signed as a correct record, subject to the inclusion of Councillor Phil Smith as an observer at the meeting.

#### **4 CIPFA Resilience Index 2021/22**

Principal Financial Accountant, Jean Waddington presented the report of the Director of Finance which set out the latest CIPFA Resilience Index (2021/22) compared to the previous published indices.

Members noted the need for the Council to look for opportunities to generate income as this was an area in which council performance was at the low compared to other councils in the peer group.

#### **Resolved (unanimously)**

To note the index and the continued strong position of the Council.

#### **5 Management Responses to External Audit Planning Queries 2022/23**

The Director of Finance, Louise Mattinson, presented her report.

In line with Auditing Standards, and to support the Audit Planning process, the External Auditors need to establish the risk of fraud or error. The Auditors' questions, answers provided by Management, and details of estimates / methodology used were outlined in the report.

#### **Resolved (unanimously):**

To review and approve the management responses to the auditors enquires.

#### **6 Internal Audit Annual Report and Opinion 2022-23**

The Head of Audit and Risk, Dawn Highton, presented her report which summarised the work undertaken by the Internal Audit Service during 2022/2023 and to give an opinion as required by the Public Sector Internal Audit Standards (PSIAS) on the adequacy and effectiveness of the Council's framework of governance, risk management and control.

Members noted the reports which had received a 'limited' assurance rating and raised concerns'. Dawn Highton advised that the vacant posts within the senior leadership team had been recruited to and stability within the structure would assist in the completion of management actions. The Heads of Service would contribute to the governance structures within the Council and ensure relevant training and processes were followed as agreed.

Members discussed the report relating to utilities management and noted that the asset register was subject to audit each year and that valuations were undertaken every five years. Work had been undertaken to highlight any duplicate items.

The audited accounts were available on the website.

The Committee discussed the water management review and heard from the Head of Neighbourhoods and Waste, Barry Elder. Work was ongoing within the team and a policy relating to water management was in development, as was the recording of open water related assets within the borough.

Members acknowledged and welcomed the openness of the organisation in identifying and reporting areas which required improvements and the action plans in place, which was evidence of an organisation that was seeking to improve.

The Director of Governance, Chris Moister, presented the GDPR report and acknowledged that policies had been in place, but not adhered to. The actions required were set out in the report and would be monitored by the Information Security Council.

**Resolved (unanimously):**

That the report for the year ended 31.3.2022 be noted.

**7 Internal Audit Effectiveness Review**

The Head of Audit and Risk, Dawn Highton, presented her report which set out the results of the self-assessment carried out by Internal Audit against the requirement of the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN) as a means of assessing the effectiveness of Internal Audit.

The Committee thanked the service for their work.

**Resolved (unanimously):**

To note the results of the self -assessment recently undertaken as part of the Governance Committee's consideration of the system of internal control.

**8 Annual Governance Statement**

The Director of Governance, Chris Moister, presented his report.

The council was required to ensure that it has in place a sound system of governance, that it regularly reviews the effectiveness of that system and that it continuously seeks to achieve best value in service delivery. As part of that, the council is required to publish an Annual Governance Statement (AGS).

The Annual Governance Statement is developed alongside the Statement of Accounts but assesses the governance framework for the whole council and all of its activities. The form of the AGS and the approach taken to its development is based on guidance that is produced by CIPFA and SOLACE.

Members raised queries on staff training around procurement and the few complaints made to the Local Government Ombudsman.

In this section 'The end of the pandemic' 'procedural restrictions relating to the attendance of the public and their participation' it was suggested that a comment be included to included members participation.

Members discussed work relating to business continuity priorities and fraud risks.

**Resolved (unanimously):**

Subject to the proposed changes the Annual Governance Statement in draft form be approved for inclusion with the draft statement of accounts.

## **9 External Audit Progress Report and Sector Update**

External Auditor, Georgia Jones, from Grant Thornton presented the report.

The report included deadlines when the different elements of work would be undertaken, challenges surrounding the audit and set out the related fees.

Members noted the challenges and fees. Queries relating to technicalities were given.

### **Resolved (unanimously):**

That the External Audit Progress Report and Sector Update be noted.

## **10 Audit Plan 2022-23**

External Auditor, Georgia Jones, from Grant Thornton presented the report.

The report set out the audit plan in detail, and set out key matters and risks identified.

An updated audit plan would be presented to a future meeting.

### **Resolved (unanimously):**

That the proposed work plan and proposed fee be approved.

## **11 Closure of Dormant Bank Account**

The Director of Finance, Louise Mattinson, presented her report.

The Committee noted that the bank require a formal minute from an established Council Committee meeting in order to change account signatories and subsequently close the account.

### **Resolved (unanimously):**

1. To approve the addition of signatories as follows;
  - Louise Mattinson Director of Finance
  - Jean Waddington Principal Financial Accountant
2. To approve the subsequent closure of this dormant bank account.

Chair

Date