

Report of the Governance Committee

1. Any recommendations on the reports that require a decision by full Council appear as separate items on the agenda.
2. Please note that the report may not necessarily reflect the wording used in the minutes.

Meeting held on 6 February 2024

Internal Audit Progress Report

3. Jacqui Murray, Senior Auditor presented a report advising members of the work undertaken in respect of the Internal Audit Plan from September 2023 to December 2023 and to give an appraisal of the Internal Audit Service performance to date.
4. It was noted that the Internal Audit Reviews, Physical Security and Environmental Controls (Appendix C) and Driving Licence Checks (Appendix D) were given a "Limited" assurance rating and the Heads of Service were in attendance to answer questions from the Committee. The report detailed the relevant management actions and deadlines for implementation arising from the review.
5. Adam Nickson, Head of Property and Development, was asked about implementation of actions for Physical Security and Environmental Controls. He explained that they were just waiting for more quotes in order to be able work out costs, which should be in the next week or so. He reassured the Committee that the actions should be implemented as soon as possible.
6. The Committee noted the position with regard to the Internal Audit Plan.

External Auditor's Report

7. Georgia Jones, External Auditor (Grant Thornton) presented the External Auditor's Annual Report 2022/23.
8. A question was asked about the Civica Property Assets Management System which had been recently introduced. It was agreed that written feedback would be provided after the meeting.
10. With regard to the key recommendations in respect of procurement (page 12), Chris Moister, Director of Governance explained that officers were looking to address under resourcing as part of a restructure and would be changing the

approach to procurement in preparation for new legislation coming into force this year. He indicated that specialisms would be built into the team e.g. for ICT procurement. So far four posts had been filled and there was one outstanding vacancy (the manager post).

11. The Auditor's Annual Report 2022/23 was noted.

Final Audit Findings Report

12. Georgia Jones, External Auditor (Grant Thornton), presented the Final Audit Findings Report for year end 31 March 2023.
13. The report came further to the Draft Audit Findings report considered at Committee on 28 November 2023 (see details below).
14. The Committee noted the report.

Statement of Accounts 2022/23

17. Jean Waddington, Principal Financial Accountant, presented the final Statement of Accounts 2022/23, updating the Committee on the adjustments made to the accounts since 28 November 2023, following completion of the external audit by Grant Thornton.
18. Since 28 November 2023 Grant Thornton identified four adjustments required to the accounts which had been discussed with the Director of Finance and her team. These amendments had now been agreed and the 2022/23 accounts updated accordingly. The full list of adjustments were set out at paragraph 12 of the report and also at Appendix D of the Audit Findings Report.
19. Further to the approval of the Draft 2022/23 Statement of Accounts at the Governance Committee on 28 November 2023, the Committee resolved to approve the statements which have been amended during the completion of the external audit to include the adjustments detailed in paragraph 12 of the report.

Risk Management Strategy

20. The Head of Audit and Risk, Dawn Highton presented a report requesting approval to a revised Risk Management Strategy which had been reviewed and updated to include the Council's risk appetite and escalation processes.
21. The report indicated that the Strategy had last been updated and presented to the Committee in March 2021.
23. Following a member query, Dawn Highton indicated that the Corporate Risk Register is considered at Committee twice a year.
24. The Committee resolved to approve the revised Risk Management Strategy.

COUNCIL RECOMMENDATION:

That Council notes the report of the Governance Committee.

Councillor Colin Sharples
Chair of the Governance Committee