

AUDIT AND GOVERNANCE BOARD

*At a meeting of the Audit and Governance Board held on Wednesday, 22 March 2023
at the Civic Suite - Town Hall, Runcorn*

Present: Councillors A. Lowe (Vice-Chair), J. Bradshaw, E. Cargill, Jones, McDermott, L. Nolan and Philbin

Apologies for Absence: Councillors Polhill, Garner, Harris and Wallace

Absence declared on Council business: None

Officers present: E. Dawson, M. Murphy, G. Ferguson and M. Reaney

Also in attendance: S. Nixon - Grant Thornton UK LLP

ITEMS DEALT WITH UNDER DUTIES EXERCISABLE BY THE BOARD

	<i>Action</i>
BEB21 MINUTES	
The Minutes of the meeting held on 23 November 2022, were taken as read and signed as a correct record.	
BEB22 STANDARDS UPDATE	
The Board considered a report of the Operational Director, Legal and Democratic Services/Monitoring Officer, which provided an update on Standards issues for the Municipal Year 2022/23. The Board had assumed responsibility for the work of the former Standards Committee in 2021 and it was agreed that a report on Standards issues would be brought each year.	
A verbal update was given on three local matters that had been considered since the last meeting. It was reported that the Boards' Independent Persons had been consulted on these cases.	
RESOLVED: That the report be noted.	
BEB23 INTERNAL AUDIT PLAN 2023-2024	
The Board considered a report of the Divisional	

Manager, Audit, Procurement and Operational Finance, which sought approval for the planned programme of internal audit work for 2023/24.

A risk based Audit Plan had been prepared, designed to enable internal audit to deliver an overall opinion on the Council's risk management and control and governance arrangements. A copy of the draft Audit Plan for 2023/24 was attached as an appendix to the report.

The Board was advised that, as in previous years, the Audit Plan would need to remain flexible and that changes may be required in order to respond to risks which emerge during the year.

Performance against the Audit Plan would be kept under review throughout the year and regular progress reports would be provided to the Board. Internal Audit would work closely with the Council's external auditor, Grant Thornton, to minimise duplication and to ensure efficient and effective deployment of the overall audit resource.

RESOLVED: That the Board approves the proposed Internal Audit Plan for 2023/24.

BEB24 EXTERNAL AUDIT PROGRESS & SECTOR REPORT

The Board considered the external audit progress and sector report presented by the Councils' external auditor Grant Thornton UK LLP.

It was reported that the external audit of the Council accounts for 2020/21 and 2021/22 had now both been signed off. An update was also provided on the progress on the Value for Money audit - 2021/22 and the external audit of accounts for 2022/23.

RESOLVED: That the verbal progress update by the Council's external auditor Grant Thornton UK LLP be received.

BEB25 SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

The Board considered:

- 1) whether members of the press and public should be excluded from the meeting of the Board during consideration of the following items of business in

accordance with Sub-Section 4 of Section 100A of the Local Government Act 1972, because it was likely that, in view of the nature of the business to be considered, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972; and

- 2) whether the disclosure of information was in the public interest, whether any relevant exemptions were applicable and whether, when applying the public interest test and exemptions, the public interest in maintaining the exemption outweighed that in disclosing the information.

RESOLVED: That, as in all the circumstances of the case, the public interest in maintaining the exemption outweighed the public interest in disclosing the information, members of the press and public be excluded from the meeting during consideration of the following item of business, in accordance with Sub-Section 4 of Section 100A of the Local Government Act 1972 because it was likely that, in view of the nature of the business, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972.

N.B. Councillor A. Lowe declared a Disclosable Other Interest in the following item of business as he has a family member employed at St Lukes.

BEB26 INTERNAL AUDIT PROGRESS REPORT

The Board received a report from the Divisional Manager – Audit, Procurement and Operational Finance, updating them on the internal audit activity since the last progress report to the Board on 23 November 2022. It also highlighted any matters that were relevant to the Board's responsibilities as the Council's Audit Committee.

Members were referred to appendix one, which listed all the planned work for the year and its current status. The schedule of audits had been updated to reflect the progress made in completing audits since the last update to the Board. By the end of October 2022, 696 days of audit work had been completed, which represented 68% of the total planned days for the year. Planned work continued to progress but it was noted that as reported previously, planned work remained behind target due to staff turnover and delays in filling vacancies.

Appended to the report were the executive summaries of the reports issued numbering 2 to 11, as listed in the report.

RESOLVED: That the Internal Audit Progress Report and comments made be noted.

Meeting ended at 7.10 p.m.