

AUDIT AND GOVERNANCE BOARD

*At a meeting of the Audit and Governance Board held on Wednesday, 19 March 2025
at the The Board Room - Municipal Building, Widnes*

Present: Councillors Polhill (Chair), Wall (Vice-Chair), Abbott, Begg, Connolly, Dourley, Gilligan, McDermott, N. Plumpton Walsh, Ratcliffe and Wallace

Apologies for Absence: None

Absence declared on Council business: None

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

Also in attendance: L. Luddington - Grant Thornton UK LLP

ITEMS DEALT WITH UNDER DUTIES EXERCISABLE BY THE BOARD

Action

AGB26 MINUTES

The Minutes of the meeting held on 20 November 2024, were taken as read and signed as a correct record.

AGB27 STANDARDS UPDATE

The Board considered a report of the Director, Legal and Democratic Services/Monitoring Officer, which provided an update on Standards issues for the Municipal Year 2024/25. 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 local matters that had been considered since the last meeting involving Councillors and those involving Parish Councils.

The Board agreed that the report should be forwarded to Council for information, along with the minutes. In addition, a briefing note would be sent to all Councillors providing a Standards update, with a seminar to be arranged later in the year.

RESOLVED: That the report be noted.

AGB28 EXTERNAL AUDIT UPDATE

The Board considered a report from Liz Luddington on behalf of the Council's external auditor, Grant Thornton UK LLP, which provided a progress update regarding preparations for their audit of the Council's 2024/25 year-end accounts, along with an outline of sector-wide developments. The Appendix outlined progress with preparations for the year-end audit, the value for money assessment, and also outlined some sector-wide developments of interest.

On behalf of the Board the Chair thanked Michael Green from Grant Thornton for all his previous audit work in Halton.

AGB29 INTERNAL AUDIT PLAN 2025/26

The Board considered a report of the Head of Audit, Procurement and Operational Finance, which sought approval for the planned programme of internal audit work for 2025/26.

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 2025/26 was attached as an appendix to the report. It outlined the role and scope of internal audit, how internal audit was resourced and delivered, reporting arrangements, and the planning methodology.

The Board was advised that the Plan served as a statement of intent but remained flexible to accommodate changes in the organisational risk environment and internal audit resources throughout 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 liaise as necessary with the Council's External Auditor, Grant Thornton, to minimise duplication and to ensure efficient and effective deployment of the overall audit resource.

Arising from the discussion, the Board requested further information on the Grant Finder app.

RESOLVED: That the Board approves the Annual Internal Audit Plan for 2025/26.

AGB30 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.

AGB31 INTERNAL AUDIT PROGRESS REPORT

The Board received a report from the Head of Audit, Procurement and Operational Finance, updating Members on the internal audit activity since the last progress report to the Board on 20 November 2024. 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. Since the last report 20 audits had been finalised and one follow up audit had been completed.

Appended to the report were the executive summaries of the reports issued numbering 2 to 21, as listed in the report.

The Board discussed the recent audits and agreed that:

- Environment and Urban Renewal Policy and Performance Board be requested to look at the policy regarding the removal of items from graves at the cemeteries, and the responsibility for improvements to the road within Widnes cemetery, which was currently unadopted; and
- their concern regarding the timescales to process applications for Education and Health Care Plans be passed to the relevant department.

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

Meeting ended at 7.20 p.m.