

## AUDIT AND GOVERNANCE BOARD

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

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

Apologies for Absence: None

Absence declared on Council business: None

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

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

### ITEMS DEALT WITH UNDER DUTIES EXERCISABLE BY THE BOARD

*Action*

#### AGB15 MINUTES

The Minutes of the meeting held on 27 September 2023 were taken as read and signed as a correct record.

#### AGB16 2022/23 EXTERNAL AUDIT UPDATE

The Board received a progress update from Grant Thornton UK LLP, the Council's external auditor, regarding their audit of the Council's 2022/23 year-end accounts.

It was anticipated that once the audit was completed, the Auditor's findings would be reported to the next meeting of the Board, alongside the 2022/23 Statement of Accounts prior to their publication.

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

#### AGB17 PROCUREMENT UPDATE REPORT

The Board considered a report of the Operational Director, Finance, which provided an update on:

- procurement activity in 2022/23, with an outline of

the key actions taken during the year – Members were referred to Appendix A, which presented a total of 167 contracts awarded with their values;

- the progress achieved in delivering the Council's Procurement Strategy – Appendix B provided updates on progress against the planned actions and demonstrated strong progress against all four themes of the Strategy. The Strategy document had been reviewed and minor changes had been made where necessary to reflect changes in activity and terminology. It was proposed that the refreshed version of the Strategy would be extended to cover the period until 2025. Following the update of the Council's Corporate Plan, the Strategy would be fully updated; and
- the Procurement Bill – received Royal Assent on 26 October 2023, officially making the Bill into an Act of Parliament. Secondary legislation would be presented to Parliament in early 2024, and it was anticipated that the new regulations would come into effect from October 2024. The report outlined some of the key points within Act.

RESOLVED: That

- 1) the update on procurement activity and progress against the Procurement Strategy action plan be noted; and
- 2) the Board approves extending the existing Procurement Strategy until 2025 pending the completion of the update of the Corporate Plan and implementation of the Procurement Act 2023.

AGB18 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.

#### AGB19 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 27 September 2023. 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 2023, 741 days of audit work had been completed, which represented 60% of the total planned days for the year. As reported previously, due to the new starters in the team requiring additional support with their work, it would be necessary for some planned work to be deferred to 2024/25.

Appended to the report were the executive summaries of the reports issued numbering 2 to 14, as listed in the report.

A Member commented on the Government's Autumn Statement and the requirement for local authorities to process planning applications within a set timescale and the penalties for not doing so. It was agreed that a follow-up audit of the planning team could be considered in 6-9 months time.

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

Operational  
Director - Finance

*Meeting ended at 6.55 p.m.*