

Governance Committee

1. This report summarises the business undertaken at the Governance Committee meetings held on Wednesday 25 September 2024 and Wednesday 27 November 2024. Please note that the report may not reflect the wording or detail included in the minutes once they are published.

General Report of the Meeting Held on 25 September 2024

2. Reports presented at the meeting, and the link to the recording of the meeting can be found here:

<https://democracy.chorley.gov.uk/ieListDocuments.aspx?CId=688&MId=10622&Ver=4>

External Audit Update Report

3. We received a progress update from Grant Thornton who had now commenced work on auditing the 2023-2024 accounts. The Committee were informed about the Audit Plan and it was noted that the Audit Findings Report, Opinion and Auditors Annual Report are expected to be presented to the committee at its November 2024 meeting. We asked questions around deadlines for submission for audited accounts, commended the work of both the council's finance team and the external auditors and subsequently noted the report.

Internal Audit Interim Report

4. The findings of two internal audit reviews that had been completed and an update on implementation of agreed actions on previously reported internal audits undertaken were presented to us by the Head of Audit and Risk. The first audit review, into United Kingdom Shared Prosperity Fund (UKSPF) Funding had received a substantial assurance rating. The second completed audit review, looking at the council's vulnerability management had however received a limited assurance rating. We asked a number of questions and subsequently noted the report.

Internal Audit Plan (October 2024 to March 2025)

5. The Head of Audit and Risk presented the report which outlined the internal audit teams proposed work programme between October 2024 and March 2025. We noted recent changes in the internal audit team before approving the Internal Audit Plan.

Strategic Risk Review

6. We received the annual update to the Strategic Risk Register from the Head of People, Policy and Partnerships that sets out the strategic risks to the Council, control measures and new actions planned to manage risk. We welcomed the report, noting the changes were sensible and appropriate and were happy to endorse the updated Strategic Risk Register.

Health and Safety Annual Report 2023/2024

7. The Head of Audit and Risk presented the Health and Safety Annual Report for 2023/2024 which provided us with a summary of the service over the year and included key activities, training, performance, staff development and plans for the year ahead. We asked a number of questions regarding health and safety provision at the leisure company, risk and controls around lone working and the reporting of accidents and near misses. We subsequently noted the report.

Review of Financial Regulations

8. The Director of Finance and S151 Officer presented us with a report that set out proposed changes to the financial regulations and financial procedure rules and sought the Committee's approval to present to Council for adoption. After the proposed changes were summarised, we asked a number of questions before subsequently approving the proposed changes with an additional recommendation that the decision maker for the write off of irrecoverable debts above £50,000 be amended from the Executive Cabinet to Full Council.

Charities & Trust Funds Final Account 2023/2024

9. We received a report from the Principal Financial Accountant and Deputy S151 Officer regarding the closure of a number of charity and trust fund accounts administered by the Council. Recipients of each of the final balances had been agreed at a meeting between the Executive Member, the Chair of the Governance Committee and senior officers. We noted the report.

General Report of the Meeting Held on 27 November 2024

10. Reports presented at the meeting, and the link to the recording of the meeting can be found here:

<https://democracy.chorley.gov.uk/ieListDocuments.aspx?CIId=688&MIId=10623&Ver=4>

External Audit Findings Report

11. The Council's External Auditors, Grant Thornton, presented their audit findings report to us. Key points within the report were highlighted, notably that the 2023/2024 audit was substantially complete with only a number of small amendments of no significant impact expected. We asked a number of questions and noted the report.

Auditor's Annual Report

12. The Council's External Auditors, Grant Thornton, presented a summary report of their work in 2023/2024 and included findings on the council's financial sustainability, governance environment, how the council improves economy, efficiency and effectiveness and its Value for Money assessment of the council's arrangements. We noted where appropriate, a number of improvement recommendations had been made, with agreed management responses outlined within the report.

Statement of Accounts 2023/2024

13. The Director of Finance and S151 Officer presented the 2023/2024 Statement of Accounts to committee and sought their approval, subject to any amendments identified during the final stages of their External Audit. We asked a number of questions, thanked officers for a comprehensive training session prior to the meeting and subsequently approved the Statement of Accounts and authorised the Director of Finance and Chair of the Governance Committee to sign the Letter of Representation.

Update on Sundry Debts

14. The Head of Customer Services provided an update on sundry debts to the committee following an internal audit review last year. We welcomed the positive and much-improved position following the implementation of agreed actions. We noted the update.

Annual Review of Counter Fraud Policies

15. We were presented with a report that contained the council's suite of anti-fraud policies and controls which had been reviewed and where appropriate, updated in line with current legislation and best practices. We noted the report.

Review of Contract Procedure Rules

16. We received a report from the Head of Legal and Procurement which sought our approval of proposed changes to the council's Contract Procedure Rules to ensure their compliance with the Procurement Act 2023. We approved the changes and recommended their adoption by Full Council.

Treasury Mid-Year Review 2024/2025

17. We received a report from the Principal Financial Accountant and Deputy S151 Officer regarding an update on treasury management performance for the period ending 30 September 2024. Members noted the positive performance in complying with prudential indicators, remaining with agreed borrowing levels and securing returns on investments. We noted the report.

Recommendations

To note the report.

Councillor Alan Platt

Chair of the Governance Committee