

Governance Committee

Wednesday, 15th March 2023, 2.30 pm
Council Chamber, Town Hall, Chorley and YouTube

Agenda

Apologies

- | | | |
|---|--|-----------------|
| 1 | Minutes of meeting Wednesday, 18 January 2023 of Governance Committee | (Pages 3 - 6) |
| 2 | Declarations of Any Interests

Members are reminded of their responsibility to declare any pecuniary interest in respect of matters contained in this agenda.

If you have a pecuniary interest you must withdraw from the meeting. Normally you should leave the room before the business starts to be discussed. You do, however, have the same right to speak as a member of the public and may remain in the room to enable you to exercise that right and then leave immediately. In either case you must not seek to improperly influence a decision on the matter. | |
| 3 | External Audit Progress Report and Sector Update

To receive and consider the report of the External Auditor, Grant Thornton. | (Pages 7 - 20) |
| 4 | Internal Audit Plan April 2023 - September 2023

To receive and consider the report of the Head of Audit and Risk. | (Pages 21 - 26) |
| 5 | Local Code of Corporate Governance

To receive and consider the report of the Monitoring Officer. | (Pages 27 - 46) |
| 6 | RIPA Application Update

The Monitoring Officer will present a verbal report at the meeting. | |
| 7 | Governance Committee Work Programme 2023/24

To receive and consider the work programme for the Committee in 2023/24. | (Pages 47 - 48) |
| 8 | Any urgent business previously agreed with the Chair | |

Chris Sinnott
Chief Executive

Electronic agendas sent to Members of the Governance Committee Councillor Debra Platt (Chair), Councillor Mark Clifford (Vice-Chair) and Councillors Sam Chapman, Gordon France, Margaret France, Michelle Le Marinel, Dedrah Moss and Neville Whitham.

If you need this information in a different format, such as larger print or translation, please get in touch on 515151 or chorley.gov.uk

Council's financial position. The Committee noted that the audit opinion was signed on 10 January 2023 and the financial statements audit was subsequently complete.

Following queries, Members were advised that the External Auditors financial statements work does not rely on the work of Internal Audit but considers it as part of the risk assessments. The Interim Audit report will be considered in the risk assessments for the 2022/23 Audit Findings and as the Value for Money (VfM) work is in progress this will be taken into account before the VfM is complete.

Resolved – That the report be noted.

23.G.36 Annual Governance Statement Management Actions Update

Chris Moister, Director of Governance presented the update report to Members on the progress of implementation of the Management Actions supporting the Annual Governance Statement for 2021/22.

The Committee recalled approving the Annual Governance Statement for the year 2021/22 in May 2022. Whilst no significant governance failings were identified, members approved a number of improvement actions to be undertaken. The report contains the key themes of process/system, staff development and corporate as well as actions and works done to date to progress them. A comprehensive update will be provided to Members in the next Annual Governance Statement.

Resolved - That Members noted the progress in the report.

23.G.37 RIPA Application Update

Chris Moister, Monitoring Officer reported that no RIPA applications had been made.

23.G.38 Work Programme

The Committee considered the work programme for 2022/23 which set out the reports to be considered at each Governance Committee meeting throughout the Council year.

Resolved – That the work programme be noted.

23.G.39 Exclusion of the Public and Press

Councillor Sam Chapman registered an objection to the Audit and Risk Interim Report being considered fully in part two, and although recognised that there was a need for some elements of the report to be considered this way it was suggested that the report could have been separated to allow for any part one information to be publicly debated. He also expressed disappointment at the Governance Committee's lack of advanced notice of the contents of the report prior to agenda publication.

Resolved - To exclude the press and public for the following items of business on the grounds they involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972.

23.G.40 Audit and Risk Interim Report as at 31st December 2022

Dawn Highton, Head of Audit and Risk presented the confidential report which advises members of the work undertaken in respect of the Internal Audit Plan from September 2022 to December 2022 and gives an appraisal of the Internal Audit Service's performance to date. The report also provides information for members regarding wider work of the Audit and Risk Service.

Following discussion, it was proposed by Councillor Debra Platt and seconded by Councillor Sam Chapman that the report be taken for consideration at Full Council at the earliest opportunity. This proposal was put to the vote and recorded as follows:

For: Councillors Debra Platt and Sam Chapman

Against: Councillors Gordon France, Margaret France, Michelle Le Marinel, Dedrah Moss and Neville Whitham

The vote was lost (2:5:0).

Subsequently, it was proposed that the Governance Committee write to the Overview and Scrutiny Committee for it to consider the report as a matter of urgency. The proposal was put to the vote.

Members **resolved (unanimously) –**

- 1. that the Governance Committee write to the Overview and Scrutiny Committee for it to consider the Audit and Risk Interim Report as a matter of urgency.**
- 2. that the position with regard to the Internal Audit Plan and the work of the wider Service be noted.**

Chair

Date

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Chorley Borough Council Audit Progress Report and Sector Update

Year ending 31 March 2023

March 2023



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Agenda Item 3

Introduction

Your key Grant Thornton team members are:

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This paper provides the Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications <https://www.grantthornton.co.uk/en/services/public-sector-services/>

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at March 2023

Financial Statements Audit

We will complete our initial planning for the 2022/23 audit in March and April 2023. We expect to receive your draft financial statements in August 2023.

In May, we will issue our detailed audit plan, setting out our proposed approach to the audit of the Authority's 2022/23 financial statements.

We will report our work in the Audit Findings Report and aim to give our opinion on the Statement of Accounts by 30 November 2023.

The Accounts and Audit Regulations 2015 were amended by SI 2021 No. 263. The Department for Levelling Up, Housing and Communities (DLUHC) previously introduced secondary legislation to extend the deadline for publishing audited local authority accounts to 30 November 2022 for the 2021/22 accounts.

This was enacted by The Accounts and Audit (Amendment) Regulations 2022 (SI 2022 No. 708) that came into force on 22 July 2022. The deadline for publishing audited local authority accounts for 2021/22 was extended to 30 November 2022 and thereafter changed to 30 September for years up to 2027/28.

Value for Money

The new Code of Audit Practice (the “Code”) came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code was the introduction of an Auditor’s Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and is planned to make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies auditors are required to issue our Auditor’s Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The extended deadline for the issue of the Auditor's Annual Report is now no more than three months after the date of the opinion on the financial statements. We anticipate issuing our Auditor’s Annual Report 2021-22 in May 2023.

Progress at March 2023 (cont.)

Other areas

Certification of claims and returns

We certify the Authority's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions (DWP). The certification work for the 2021/22 claim began in January. DWP extended the deadline for reporting the findings of this work to 31 January 2023. We have liaised with DWP and we expect to complete our work and report to DWP by 31 March 2023.

Meetings

We met with Finance Officers as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

We have also provided training to your finance team with a view to helping the audit progress smoothly this year. This included detail around the standard of audit evidence required. We continue to liaise with finance officers to try to ensure an efficient audit for 2022/23.

Events

We provide a range of workshops, along with network events for members and publications to support the Authority. Your officers were invited to our Accounts Workshop in January and February 2023, where we highlighted financial reporting requirements for local authority accounts and gave insight into elements of the audit approach.

Further details of the publications that may be of interest to the Authority are set out in our Sector Update section of this report.

Audit Deliverables

2021/22 Deliverables	Planned Date	Status
<p>Audit Plan</p> <p>We are required to issue a detailed audit plan to the Governance Committee setting out our proposed approach in order to give an opinion on the Authority's 2021/22 financial statements and to report on the Authority's value for money arrangements in the Auditor's Annual Report</p>	June 2022	Completed
<p>Audit Findings Report</p> <p>The Audit Findings Report will be reported to the November Audit Committee.</p>	November 2022	Completed
<p>Auditors Report</p> <p>This includes the opinion on your financial statements.</p>	November 2022	Completed
<p>Auditor's Annual Report</p> <p>This report communicates the key outputs of the audit, including our commentary on the Authority's value for money arrangements.</p>	November 2022	Expected May 2023

Audit Deliverables

2021/22 Deliverables	Planned Date	Status
<p data-bbox="120 320 264 352">Audit Plan</p> <p data-bbox="120 368 1576 472">We are required to issue a detailed audit plan to the Governance Committee setting out our proposed approach in order to give an opinion on the Authority's 2021/22 financial statements and to report on the Authority's value for money arrangements in the Auditor's Annual Report</p>	May 2023	Not yet due
<p data-bbox="120 496 421 528">Audit Findings Report</p> <p data-bbox="120 544 1111 576">The Audit Findings Report will be reported to the November Audit Committee.</p>	November 2023	Not yet due
<p data-bbox="120 600 338 632">Auditors Report</p> <p data-bbox="120 647 824 679">This includes the opinion on your financial statements.</p>	November 2023	Not yet due
<p data-bbox="120 719 450 751">Auditor's Annual Report</p> <p data-bbox="120 767 1529 839">This report communicates the key outputs of the audit, including our commentary on the Authority's value for money arrangements.</p>	November 2023	Not yet due

Sector Update

Authorities continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

Public Sector

Local
government

Audit Market Developments

Financial Reporting Council Report On The Quality Of Local Audit

In late October 2022 the Financial Reporting Council (FRC) published its inspection findings into the quality of major local body audits in England, which includes large health and local government bodies.

The Quality Assurance Department (QAD) of the Institute of Chartered Accountants in England and Wales (ICAEW) inspects a sample of local audits that do not meet the definition of a ‘major’ local audit and the FRC’s report also includes a summary of their findings.

The FRC reported that 71% of Grant Thornton audits inspected (7 in total) were assessed as either good or limited improvements required.

This is a pleasing result and reflects on our significant investment in audit quality over recent years. The positive direction of travel over the past five years is illustrated below:

The FRC also inspected our work on VfM arrangements at four bodies.

It is pleasing to note that all of these inspections were assessed as requiring no more than limited improvements (which is the same as the previous year).

As far as the ICAEW are concerned, overall, the audit work reviewed was found to be of a good standard.

Seven of the eight files reviewed (88%) were either ‘good’ or ‘generally acceptable’, but one file ‘required improvement’.

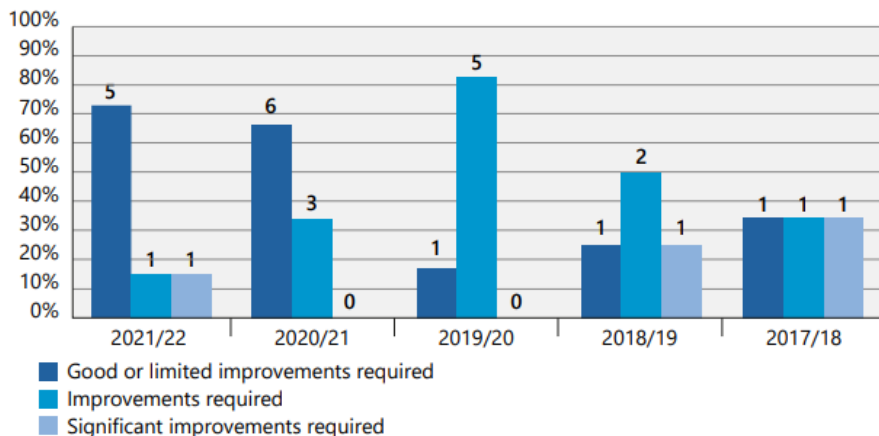
The ICAEW identified one of our files as requiring ‘Improvement’ – but it should be noted that this was a 2019-20 file and therefore the learnings from prior years’ review could not have been taken into account, an issue recognised by the ICAEW in their report to us.

The ICAEW found that our VfM work was good on each of the files reviewed, and they did not identify any issues with this aspect of the audit teams’ work.

Whilst are pleased with our continuing improvement journey, we continue to invest in audit quality to ensure that the required standards are met.

The full report can be found [here](#).

Our assessment of the quality of financial statement audits reviewed



Audit Market Developments (continued)

Local Government External Audit Procurement

Public Sector Audit Appointments Ltd (PSAA) has recently announced the outcome of its national procurement of audit services across the Local Government sector.

This exercise covers the audits from 2023/24 to 2027/28 and covers the 470 local government, police and fire bodies (99% of eligible local bodies) that opted into the national scheme.

We are delighted to have been reappointed as the largest supplier of local government audit. The public sector has played a significant role within the firm for over 30 years and we remain committed to the success of the sector.

Our UK Public Sector Assurance (PSA) team employs 440 people, including 29 Key Audit Partners and specialists in financial reporting, audit quality, and value for money.

The team is dedicated to public audit work in local government and the NHS, with contracts with PSAA, Audit Scotland and over 100 health bodies. The Public Sector Assurance team is a regular commentator on issues facing the sector and oversees the firm's thought leadership, such as its series of publications on grants and public interest reports.

Mark Stocks, lead Partner for PSA at Grant Thornton, said 'This is a very welcome outcome and reflects our previous delivery as well as our ongoing commitment to invest in the public sector.'

Further information can be found [here](#)



Grant Thornton – Nearly 60 councils at risk of ‘running out of money’ next year

Grant Thornton has warned that the soaring cost of living combined with a decade of austerity could see up to a sixth of English councils fully deplete their reserves in 2023-24 without substantial spending cuts.

Research found that, as a result of higher inflation, councils are expected to have a cumulative budget deficit of £7.3bn by 2025-26 – an increase of £4.6bn since forecasts made at the beginning of this year.

Grant Thornton said that although reserves were bolstered by more than £5bn in 2020-21 due to higher government funding, these balances will “continue to unwind through the long tail of Covid-19” with close to 60 councils forecast to use all earmarked and unallocated reserves next year.

Without additional income, authorities would need to make savings of over £125 per person by 2025-26, equal to the average yearly spend on homelessness, sports and leisure, parks and open spaces, libraries and waste services.

Phillip Woolley, Head of Public Services Consulting at Grant Thornton, said: “Local government has faced unprecedented demands and pressures over the last decade and without action from both central government and councils, in the face of these inflationary pressures, the list of authorities in need of exceptional support looks set to grow quickly.

“Our research shows the additional Covid-19 funding, while critical to support immediate challenges, has not addressed underlying systemic issues or the precariousness of councils’ financial sustainability in the face of economic instability.

“Local authorities are also now facing the risk of interest rate rises, increasing debt financing costs and the real risk of reduced funding from central government, in response to the current economic turmoil facing the country. Without committed intervention from all sides, there is a risk that the sector levels down instead of up.”

Grant Thornton estimated unitary authorities would have the largest budget gap (£1.8bn) by 2025-26, but district councils would have the largest gap compared to net spending at 10.2%.

The firm added that austerity and changing policy demands have left councils struggling to innovate in their services and prevented investment in finance and procurement, diminishing the sector’s ability to tackle medium-term challenges.

Grant Thornton said additional government funding alone will not lead to improvements, and that councils should focus on improving governance and developing financial stability plans.

Joanne Pitt, local government policy manager at CIPFA, said: “With no spending review and no fair funding review, CIPFA shares Grant Thornton’s concerns about the financial sustainability of some in the sector.

“While there are actions local authorities can take to strengthen their own financial resilience, they are facing significant inflationary pressures and rising demand which makes this hugely challenging for the sector.”



Audit Committees: Practical Guidance For Local Authorities And Police – CIPFA

In October CIPFA published this guide, stating “This fully revised and updated edition takes into account recent legislative changes and professional developments and supports the 2022 CIPFA Position Statement. It includes additional guidance and resources to support audit committee members, and those working with and supporting the committee’s development.”

CIPFA go on to state “Audit committees are a key component of governance. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. They play an important role in supporting leadership teams, elected representatives, police and crime commissioners and chief constables.

This edition updates CIPFA’s 2018 publication to complement the 2022 edition of the CIPFA Position Statement on audit committees.

The suite of publications has separate guidance resources for audit committee members in authorities, members of police audit committees, and a supplement for those responsible for guiding the committee.

New aspects include legislation changes in Wales and new expectations in England following the Redmond Review. All authorities and police bodies are encouraged to use the publication to review and develop their arrangements in accordance with the Position Statement.

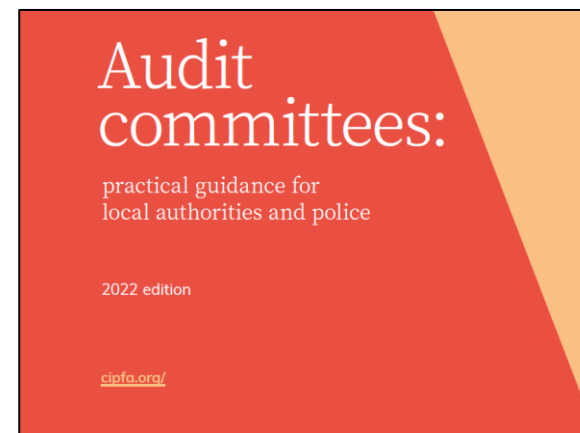
The appendices include suggested terms of reference, a knowledge and skills framework and effectiveness improvement tools.”

The guide covers a number of key areas for Audit Committees, including:

- Purpose
- Core functions:
 - Governance, Risk and Control
 - Accountability and Public Reporting
 - Assurance and Audit arrangements
 - Ensuring focus
- Independence and accountability
- Membership and effectiveness

The guide can be purchased via the CIPFA website:

[Audit Committee Guidance: 2022 update | CIPFA](#)



Exploring the reasons for delayed publication of audited local authority accounts in England – Grant Thornton

Recent performance against target publication dates for audited local authority accounts in England has been poor. There are some reasons for optimism that there will be an improvement in the timeliness of publication of audited accounts as foundations are being laid for the future.

In this report we explore the requirements for publication of draft and audited accounts and look at some of the reasons for the decline in performance against these requirements over time. Only 12% of audited accounts for 2021/22 were published by the target date of 30 November 2022. There is no single cause for the delays in completing local authority audits, and unfortunately there is no quick solution in a complicated system involving multiple parties. We consider a variety of factors contributing to delays, note the measures which have already been taken to support the local audit system and make recommendations for further improvement.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. However, we consider that these are outweighed by a number of risk factors and that the September deadline for audited accounts set by DHLUC is not achievable in the short term and also not achievable until there is further significant change in local audit and local government.

We note the following matters that are yet to be tackled:

- clarity over the purpose of local audit
- the complexity of local government financial statements
- agreement on the focus of financial statements audit work
- an improvement in the quality of financial statements and working papers

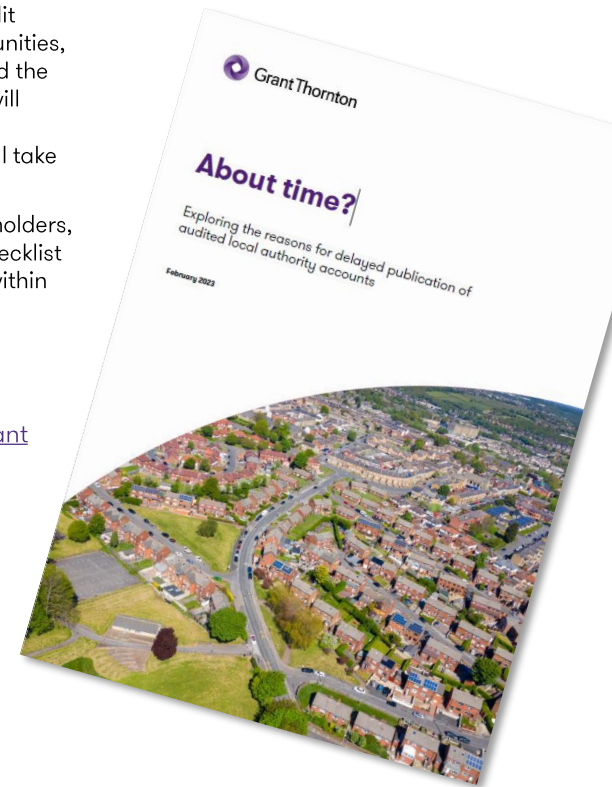
- an agreed approach to dealing with the backlog of local government audits
- Government intervention where there are significant failures in financial reporting processes

All key stakeholders including local audited bodies, the audit firms, the Department for Levelling Up Housing and Communities, PSAA, the NAO, the FRC and its successor ARGA, CIPFA and the Institute of Chartered Accountants in England and Wales will need to continue their efforts to support a coherent and sustainable system of local audit, acknowledging that it will take time to get things back on track.

We make recommendations in our report for various stakeholders, including Audit Committees and auditors, and include a checklist for consideration by management and Audit Committees within an Appendix to the report.

Read the full report here:

[Report: key challenges in local audit accounting | Grant Thornton](#)





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Report of	Meeting	Date
Head of Audit and Risk	Governance Committee	Wednesday, 15 March 2023

Internal Audit Plan April 2023 - September 2023

Is this report confidential?	No
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Is this decision key?	No
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Purpose of the Report

1. This report sets out the programme of work to be undertaken by the Internal Audit Service. The Internal Audit Plan is the vehicle by which audit workload is identified and prioritised.

The main purposes of the report are to:

- Remind members of the respective roles of managers and Internal Audit to maintain a sound system of governance and internal control within the Council;
- Provide details of the Internal Audit Plan and associated performance indicators;
- Seek the Committee’s approval of the Audit Plan.

Recommendations

2. That the Committee approve the Internal Audit Plan and associated indicators.

Reasons for recommendations

3. Governance Committee approval of the Internal Audit Plan is a requirement of the Public Sector Internal Audit Standards.

Other options considered and rejected

4. Not applicable.

Corporate priorities

5. The report relates to the following corporate priorities:

Housing where residents can live well	A green and sustainable borough
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An enterprising economy with vibrant local centres in urban and rural areas	Healthy, safe and engaged communities
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The Role of Management and Internal Audit

6. The responsibility for implementing a strong system of governance and internal control within the Council lies primarily with the Shared Senior Management Team. Directors and Heads of Service need to ensure that they maintain effective control procedures not least because services and business systems are subject to on-going change.
7. Internal Audit is an independent appraisal function whose core objective is to evaluate and report on the adequacy of the Council's system of governance, risk management and internal control. In the main this is achieved through an annual programme of reviews, following a detailed risk assessment of audit need.

Development of the Internal Audit Plan

8. Professional standards for Internal Audit in local government specify that "the Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals."
9. To enable Internal Audit to be flexible and responsive to ongoing changes in priorities, strategy, operational arrangements, external factors that may increase the Council's exposure to risk and keep pace with to emerging risks across the organisation, it has been previously agreed with the Governance Committee that Internal Audit Plan is only developed for April to September. The process is then to revisit the audit needs analysis and to liaise with key stakeholders to consider any new and emerging risks to identify the work plan for October to March 24.

Compilation of the Audit Plan

10. The Internal Audit Plan April – September has been constructed after taking into consideration the following:
 - The Council's priorities / strategic plan;
 - A review of corporate strategies;
 - The corporate risk register;
 - Information taken from other assurance processes within, and external to, the Council, including External Audit and inspection reports;
 - Direct engagement with Directors;
 - The skills, knowledge and experience of audit staff;
 - Professional judgement on the risk of fraud and error;
 - Annual Governance Statement and Service Assurance Statements.
11. The Internal Audit Plan contains the programme of reviews for the period of April 23 to September 23 and is shown at **Appendix A**. This clearly shows the link between the work of Internal Audit, strategic and operational risks and corporate objectives. The reviews are clearly highlighted with the quarter for completion. The plan also details our involvement with key project teams assisting with advice and guidance on risk management, internal control and governance.

Internal Audit Reviews of Chorley Leisure Limited

12. It has again been agreed that the Internal Audit Service will provide 105 audit days to Chorley Leisure Limited (CLL). Whilst the outcome of each audit review will be reported to the Board of the Directors, the Governance Committee will receive an annual opinion on the adequacy and effectiveness of the internal control, risk management and governance arrangements for CLL.

Audit Resource

13. The plans for both the Council and CLL will be completed solely by the in-house team with external support procured for the specialist ICT reviews. Over the past 12 months, the Service has increased its capacity with the introduction of a Trainee Auditor post. The current level of resource is detailed in the table below:

Service Lead Audit and Risk	0.6 FTE
Senior Auditor	0.8 FTE
Auditor	2 x FTE
Trainee Auditor	1 x FTE
Bought in resource	30 days

Internal Audit Performance Indicators

14. For the forthcoming period of April 23 to March 24, there is no change to the performance indicators or targets. Progress will be monitored throughout the period and reported to the Governance Committee three time per year.

Performance Indicator	Target
% of Planned time used	90%
% of Audit Plan completed	90%
% satisfaction rating (assignment level)	90%
% of agreed actions implemented by management	90%

Climate change and air quality

15. The work noted in this report does not impact the climate change and sustainability targets of the Councils Green Agenda and all environmental considerations are in place.

Equality and diversity

16. The material presented and discussed in this report has no direct implications on equality and diversity.

Risk

17. Risks are outlined through the body of the report.

Comments of the Statutory Finance Officer

18. No comment.

Comments of the Monitoring Officer

19. No comment.

Background documents

There are no background papers to this report

Appendices

Appendix A – Internal Audit Plan April 2023 – September 2023

Report Author:	Email:	Telephone:	Date:
Dawn Highton (Head of Audit and Risk)	dawn.highton@southribble.gov.uk	01772 625625	15/2/23

Internal Audit Plan - April 2023 to September 2023	QTR	No of days	Detailed Rationale	Links to Risk Registers (strategic & operational) / Corporate Plan Projects / Business plans / Annual Governance Statement (AGS)
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CORPORATE AREAS				
Annual Governance Statement	1	15	To support the Annual Governance Statement	AGS
Anti-Fraud & Corruption	ALL	1	Review and update of probity policies	AGS
NFI	1&2	2.5	Review / Investigation of 2022 matches	AGS
CUSTOMER & DIGITAL				
Customer Services				
Revenues and Benefit project support	1&2	2.5	Proactive support to assist with the aligning of processes.	Business plans / transformation
Council Tax	2	5	Review of new shared policies	Operational risk
Debtors	1	5	In depth review of the aged debt process	Operational risk
CAPITA migration	1	10	Review of system implementation	Operational risk
ICT				
Review - TBD	2	15	Reviews to be determined with SCC	
Streetscene				
Cemetery Management	2	15	To review the management of operational risks	Operational risk
PLANNING & DEVELOPMENT				
Building Control	1	15	To review the management of operational risks	Operational risk
COMMERCIAL & PROPERTY				
Commercial Directorate Development Group	1&2	2.5	Pro-active support	Operational risk registers

Internal Audit Plan - April 2023 to September 2023	QTR	No of days	Detailed Rationale	Links to Risk Registers (strategic & operational) / Corporate Plan Projects / Business plans / Annual Governance Statement (AGS)
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COMMUNITIES				
Large Commissioning	2	10	Value for Money review	Corporate Plan project
CHANGE AND DELIVERY				
Performance Management / Data Quality	1	10	Review of PIs based on risk profile.	AGS / Corporate Plan
Driver checks	2	5	Review to ascertain level of compliance with insurers expectations	Operational risk
GOVERNANCE				
General Data Protection Regulations	2	10	Risk based review. In depth review on aspect of legislative requirements	AGS / operational risk
GENERAL AREAS				
Post Audit Reviews	ALL	5	Follow up of agreed actions	To ensure actions are implemented as intended
Contingency / Irregularities	ALL	2.5	Unplanned reviews / contingency	To support requests for unplanned work
PSIAS – Peer Review	ALL	2.5	Peer Review process	To assist with the review of compliance with PSIAS
Residual Work from 2022-2023	1	10	Finalise 22/23 reviews	
Committee Reporting / Effectiveness Review	All	5	Preparation of reports and attendance at Governance Committee	
TOTALS		148.5		



Report of	Meeting	Date
Monitoring Officer	Governance Committee	Wednesday, 15 March 2023

Local Code of Corporate Governance

Is this report confidential?	No
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Is this decision key?	No
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Purpose of the Report

- To update members on the outcome of a review of the Local Code of Corporate Governance.

Recommendations

- For members to approve the Local Code of Corporate Governance at Appendix A to this report.

Reasons for recommendations

- It is good practice to have a Local Code of Corporate Governance which enables an improved understanding for members, officers and the public of how the Council discharges its obligations and functions.

Other options considered and rejected

- The Council could choose not to have a local code. This would be lawful but the benefits of having a code would be lost. Corporate priorities

Corporate priorities

- The report relates to the following corporate priorities:

Housing where residents can live well	A green and sustainable borough
An enterprising economy with vibrant local centres in urban and rural areas	Healthy, safe and engaged communities

Background to the report

- 6. The Council have an adopted Local Code of Corporate Governance. This is compliant with CIPFA Guidance and follows best practice. The Local Code sets out how the Council delivers it's Corporate Governance Framework and explains how it operates.
- 7. The Local Code should be reviewed frequently to ensure it is up to date and reflects the current framework. If the Local Code is incorrect, members, officers and the public would be misled as to how the council operates significantly undermining the trust and confidence in the organisation and transparency in operation.

Changes

- 8. In recent years the format and presentation of the Code have been improved and the newly adopted policies and processes have been referenced. The changes this year relate to the update of the equalities policy to reflect the adoption of the newly approved Equality Framework.

Climate change and air quality

- 9. The work noted in this report has no impact on the Councils Carbon emissions and the wider Climate Emergency and sustainability targets of the Council.

Equality and diversity

- 10. There are no equality or diversity impacts in relation to this report as it simply references existing policies and processes.

Risk

- 11. There are no risks identified save that if the code incorrectly references documents this will mislead the public and users of the local code. This has been mitigated by sharing the document with the Corporate Governance Group to review prior to presentation for approval.

Comments of the Statutory Finance Officer

- 12. No comments.

Comments of the Monitoring Officer

- 13. No comments.

Appendices

Appendix A – Local Code of Corporate Governance
 Appendix B – Appendix A to the Local Code.

Report Author:	Email:	Telephone:	Date:
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Chris Moister (Director of Governance/Monitoring Officer)	chris.moister@southribble.gov.uk		6 March 2023
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CHORLEY BOROUGH COUNCIL
LOCAL CODE OF CORPORATE GOVERNANCE
MARCH 2023

Chorley Borough Council

Local Code of Corporate Governance

1. Introduction

The "Local Code of Corporate Governance" (the Local Code) sets out and describes the Council's commitment to corporate governance and identifies the arrangements that have been developed and maintained to enable the transparent and fair delivery of the Council's work. Each year the Council prepares an annual governance statement which tests the internal control environment against our Local Code. The Local Code is an important document which provides the framework for our compliance with good governance standards.

2. Background

The framework "Delivering Good Governance in Local Government" was first published by the Chartered Institute of Public Finance and Accountancy and the Society of Local Authority Chief Executives and Senior Managers (CIPFA/SOLACE) late in 2007. This framework has been reviewed by CIPFA and Solace in 2015 and a revised framework published in spring 2016. It details 7 core principles which should form the basis for each council's Local Code. These will be considered below.

3. What is Corporate Governance?

Each local authority operates through a governance framework. It is a system that sets out how we manage our obligations and behaviours and how we make decisions. For the purpose of this Local Code, Chorley Borough Council has accepted the following definition of Corporate Governance:-

"Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.

It comprises the systems and processes, and cultures and values, by which local authorities are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities".

Chorley Borough Council recognises that effective local government relies upon establishing and maintaining the public's confidence in both the elected Members and officials, which then underpins the credibility and confidence in the services that we provide. Good governance should focus on outcomes for residents and service users.

Chorley Borough Council seeks to encourage the values of good governance to both our existing and potential partners through the promotion of these behaviours and by providing a clear and demonstrable lead.

4. Chorley Borough Council's Corporate Strategy

The Council's vision is:

"Enabling strong communities, a resilient economy, excellent services, a greener future and successful people".

The Council's corporate priorities are:

- **Housing where residents can live well;**
- **A green and sustainable borough;**
- **An enterprising economy with vibrant local centres in urban and rural areas;**
- **Healthy, safe and engaged communities.**

All the activities and work the council undertakes and delivers should be capable of being traced into the corporate priorities and the delivery of our vision. This ensures that residents can be clear as to why we are undertaking our works and making these decisions.

The priorities set what outcomes the Council is looking to deliver and the corporate projects set how these outcomes will be delivered.

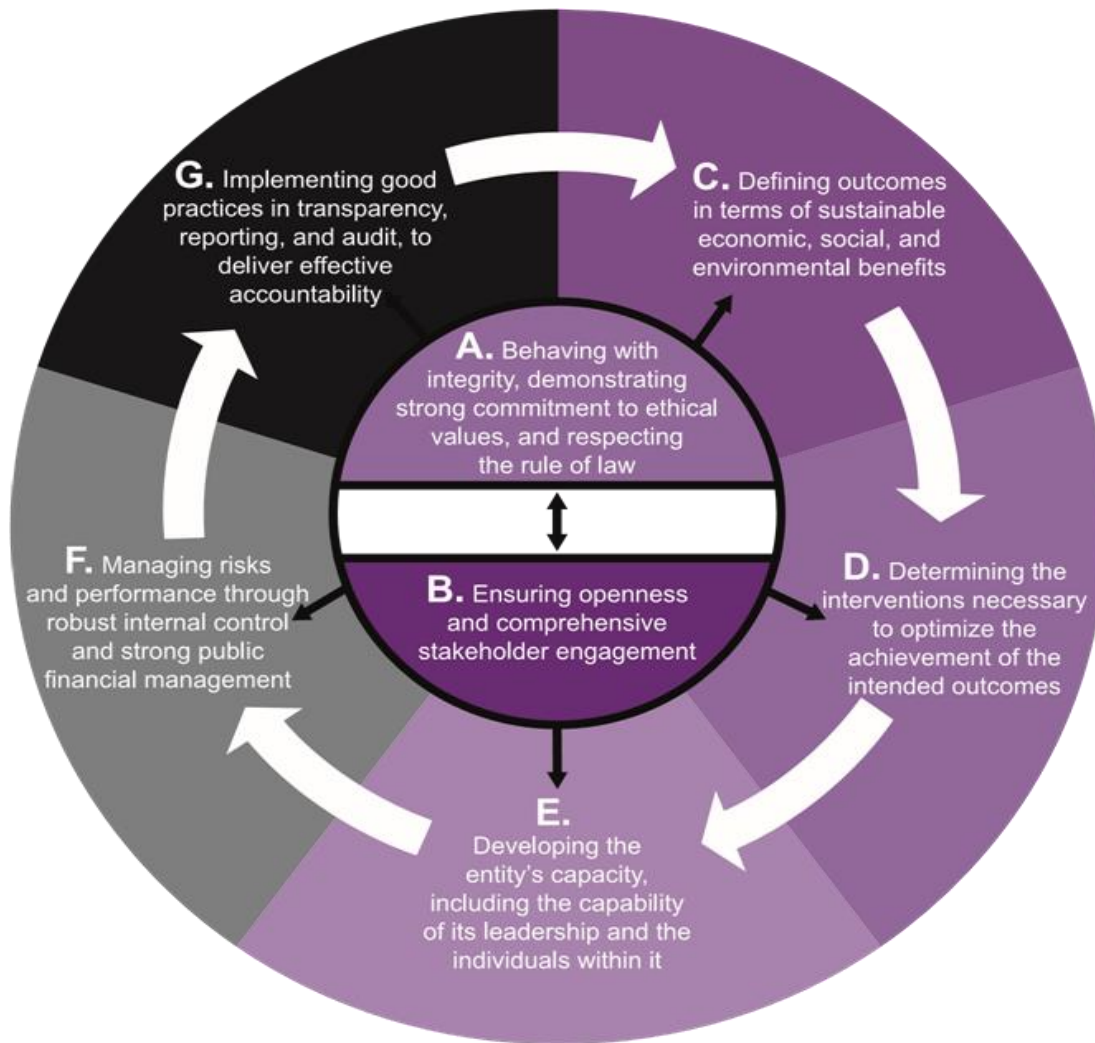
Also important for corporate governance, the corporate plan provides measures against which delivery can be assessed.

5. Framework for the Local Code

The following seven **core principles** are taken from the International Framework: Good Governance in Public Sector (CIPFA/IFAC 2014). Good governance means:

- A. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement
- C. Defining outcomes in terms of sustainable economic, social and environmental benefits
- D. Determining the interventions necessary to optimize the achievement of the intended outcomes
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit, to deliver effective accountability

The diagram below, illustrates how the principles relate to each other.

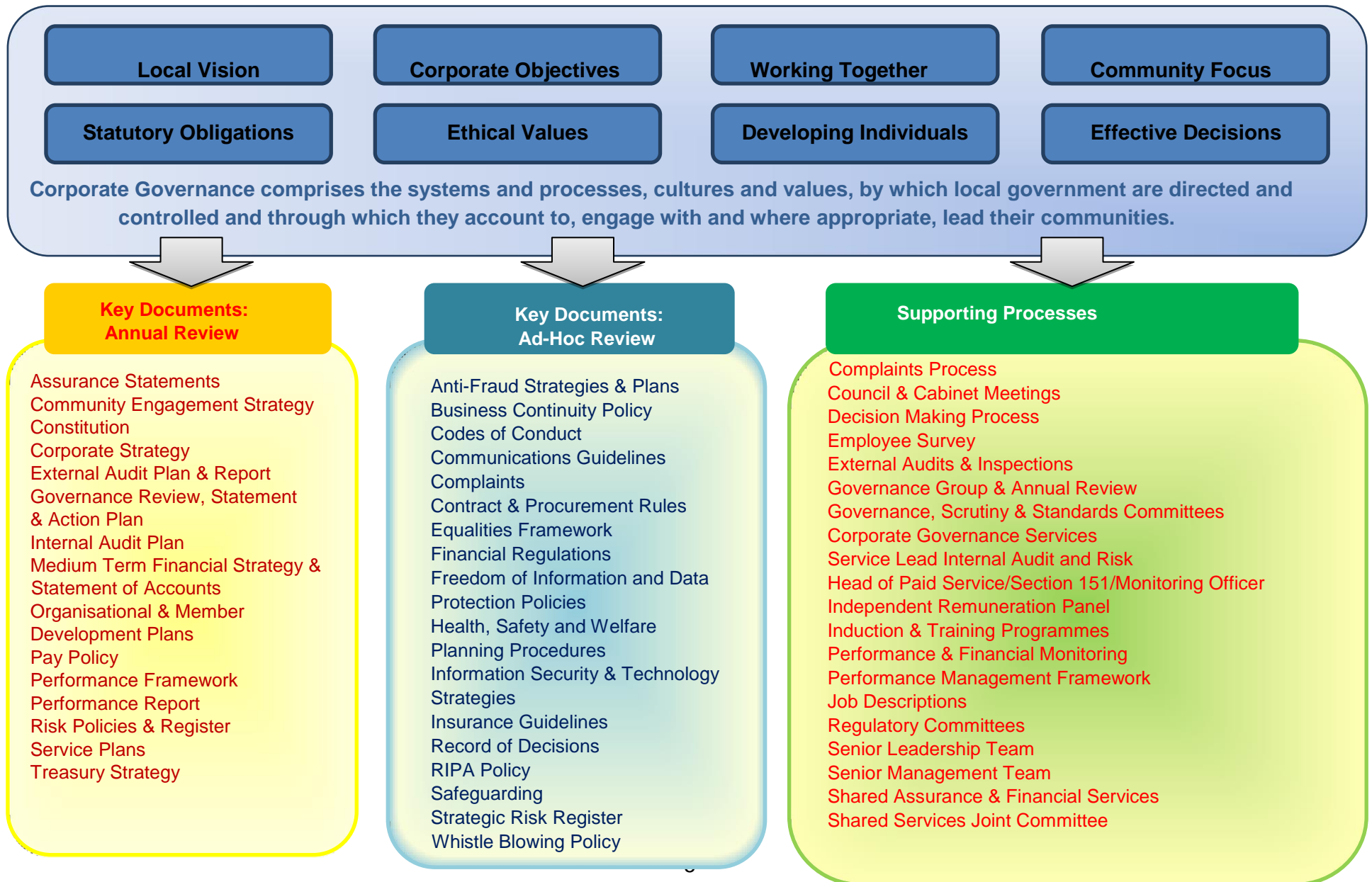


To demonstrate a strong governance environment, we have to demonstrate how we comply with these principles.

The table below shows how the principles, statutory obligations and corporate priorities are supported by corporate documents and processes.

The tables at Appendix A set out the council's specific approach and processes which evidence compliance.

CHORLEY BOROUGH COUNCIL CORPORATE GOVERNANCE FRAMEWORK
Principles, Statutory Obligations and Corporate Objectives



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<p>A. Good governance means behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.</p> <p>We will:</p> <p>Behave with integrity Demonstrate strong commitment to ethical values; Respect the rule of law;</p>	
<p>In order to achieve this we will:</p>	<p>Evidence</p>
<p>ensure that the Council’s leadership sets a tone for the Council by creating a climate of openness, support and respect;</p>	<p>Corporate Strategy Constitution</p>
<p>ensure that standards of conduct and personal behaviour expected of members and officers, of work between them and between the authority, its partners and the community are defined and communicated through codes of conduct and protocols;</p>	<p>Standing Orders Ethical Procurement / Contract Procedure Rules Code of Conduct for Members Standards Complaints Procedure</p>
<p>maintain arrangements to ensure that members and employees of the Council are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders and put in place appropriate processes to ensure that they continue to operate in practice;</p>	<p>Declarations of Interests and register of interests for officers and members Provision of ethical governance training Staff Induction</p>
<p>maintain shared values including leadership values for both the organisation and employees reflecting public expectations, and communicate these with members, officers, the community and partners;</p>	<p>Organisational Development Strategy Staff Recruitment Policy Job/Descriptions and Specifications Continuing Professional Development</p>
<p>ensure that systems and processes are designed in conformity with appropriate ethical standards, and monitor their continuing effectiveness;</p>	<p>Performance Management Framework Anti-Fraud and Corruption and Whistleblowing Policies Minutes of meetings showing declarations of interest</p>
<p>maintain an effective standards committee;</p>	<p>Open Cabinet system</p>
<p>use the Council’s shared values to act as a guide for decision making and as a basis for developing positive and trusting relationships within</p>	<p>Report Templates requiring s151 and MO comments Scrutiny of ethical decision making</p>

the Council;	Key Partnership Framework
in partnering arrangements agree a set of values against which decision making and actions can be judged. Such values must be demonstrated by partners' behaviour both individually and collectively.	Compliance with Statutory Guidance Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government Self-Reporting to regulatory bodies

B. Good governance means ensuring openness and comprehensive stakeholder engagement	
We will:	
Be Open;	
Engage comprehensively with institutional stakeholders;	
Engage stakeholders effectively, including individual citizens and service users;	
In order to achieve this we will:	Evidence
ensure that the Council's vision is delivered through the corporate plan and that it is clearly consulted, articulated and disseminated to all key stakeholders	Annual Report Annual Governance Statement Freedom of Information/Environmental Information Act publication scheme
ensure that clear channels of communication are in place to enable the Council to engage with all sections of the community effectively and put in place monitoring arrangements to ensure effective operation;	Online Council Tax Information Authorities Values Website
consider all stakeholders to whom the Council is accountable and assess the effectiveness of the relationships and any changes required; These arrangements should recognise that different sections of the community have different priorities and establish explicit processes for dealing with these competing demands;	Council Meeting Minutes Publication of Executive Member Decisions Publication process for Key Decisions Pro-Forma Report templates
hold meetings in public unless there are good reasons for confidentiality;	Comments of SFO and MO Council meeting calendar
maintain a clear policy that supports consultation and engagement with the public and service users including an appropriate feedback	Use of Consultation Feedback / as highlighted by CIPFA

mechanism for those consultees to demonstrate what has changed as a result;	Resident Survey
publish an annual performance plan giving information on the Council's vision, strategy, plans and financial statements as well as information about its outcomes, achievements and the satisfaction of service users;	Communications Strategy
Scrutiny Committee to have clear responsibilities including accountability for external and community aspects;	Record of stakeholders with whom the council should engage and for what purpose
produce regular reports on the activity of the scrutiny function;	Record of public consultations
ensure that the Council as a whole is open and accessible to the community, service users and its employees. That it is committed to openness and transparency in all its dealings, including partnerships, subject only to the need to preserve confidentiality where it is proper and appropriate to do so;	Evidence based decision making
maintain a clear policy on how employees and their representatives are consulted and involved in decision making.	Use of social media

C. Good governance means defining outcomes in terms of sustainable economic, social, and environmental benefits	
We Will:	
Define outcomes;	
Provide sustainable economic, social and environmental benefits;	
In order to achieve this we will:	Evidence
promote and review the Council's purpose and vision;	Community engagement and involvement Corporate Strategy Monitoring Reports to Cabinet Project Management
review on a regular basis the Council's governance arrangements;	
foster effective relationships and partnerships with the public, private, community and voluntary sectors;	
ensure that partnerships are underpinned by a common vision of their	

work that is understood and agreed by all parties;	Performance Management Framework Risk Management and Grace System Capital Investment is structured to achieve appropriate life spans and adaptability for future use or that resources are spent on optimizing social economic and environmental wellbeing Medium Term Financial Strategy Record of decision making and supporting materials Reporting / register of environmental data Statement of Accounts and EA value for money opinion Corporate Priority – Community Wealth Building Social Value in Procurement Equality Framework and Impact Assessments Key Partnership Framework
decide how the quality of service for users is to be measured and make sure that the information needed to regularly review service quality is available;	
put in place effective arrangements to enable continuous improvement;	
decide how value for money is to be measured and make sure that the Council or partnership has the information needed to review value for money and performance effectively;	
measure the impact of policies, plans and decisions on the community and its environment.	

D. Good governance means determining the interventions necessary to optimise the achievement of the intended outcomes	
We Will:	
Determine interventions;	
Plan interventions;	
Optimise the achievement of intended outcomes;	
In order to achieve this we will:	Evidence
Ensure that there are on-going discussions between members and officers on the information needs of members to ensure considered and robust decision making	Members Briefings Standing Orders Options Appraisals Medium Term Financial Strategy
Ensure members understand what information they may ask for and	Council calendar of meetings

associated timescales;	Communication Strategy Key Partnership Framework in development Risk Management Framework Project Management Toolkit Performance Management Framework Senior Management Team Corporate Strategy Social Value Policy Ethical procurement / contract procedure rules
Ensure that our Scheme of Delegation is fit for purposes and is complied with	
Ensure that accurate and detailed records of all decisions are maintained together with supporting material	
Ensure (wherever practicable) that decision makers are advised appropriately on all available options	
Have a robust Financial strategy	
Have a robust Corporate Risk Register	
Ensuring that the social value dimension is covered by any major procurement exercise that is carried out; ensuring that up to date and accurate advice is contained within our procurement guidance documents	
Wherever appropriate develop and report on Key Performance Indicators for service areas and report against them	
E. Good governance means developing the council's capacity, including the capability of its leadership and the individuals within it	
We Will:	
Develop the council's capacity;	
Develop the capability of the council's leadership and other individuals;	
In order to achieve this we will:	Evidence
provide induction programmes tailored to individual needs and	

opportunities for members and officers to update their knowledge on a regular basis;	Organisational Development Plan Job Descriptions Officer PDP's Access to update courses and information briefings on new legislation Induction – both officers and members HR policies Staff forums Clear statement of roles and responsibilities and how they will be put into practice CE Performance Appraisal (member led) Arrangements for succession planning Member Briefings Member PDPS Scheme of delegation reviewed regularly in the light or legal and organizational changes Standing Orders reviewed on a regular basis Efficient systems and technology used for effective support Peer reviews
ensure that the statutory officers have the skills, resources and support necessary to perform effectively in their roles and that these roles are properly understood throughout the Council;	
assess the skills required by members and officers and make a commitment to develop those skills to enable roles to be carried out effectively;	
develop skills on a continuing basis to improve performance, including the ability to scrutinise and challenge and to recognise when outside expert advice is needed;	
ensure that effective arrangements are in place for reviewing the performance of Cabinet and other committees and their membership and agreeing action to address any training or development needs;	
ensure that effective arrangements are in place to encourage individuals from all sections of the community to engage with, contribute to and participate in the work of the Council;	
ensure that career structures are in place for members and officers to encourage participation and development.	
In order to achieve our aims we will detail within the Constitution:	
a clear statement of the respective roles and responsibilities of the Cabinet and of each cabinet member individually and the authority's approach towards putting this into practice;	
a clear statement of the respective roles and responsibilities of each committee, elected members generally and of senior officers;	
a clear statement of the role of Scrutiny including overview of Council activity and responsibility for holding Cabinet to account.	
a scheme of delegation and reserve powers including a formal schedule of those matters specifically reserved for collective decision by full Council taking account of relevant legislation, and ensuring that it is monitored and updated when required;	
a chief executive responsible and accountable to the authority for all	

aspects of operational management;
a protocol to ensure that the leader and chief executive share a clear understanding of their roles and objectives;
a senior officer (the S151 officer) responsible to the authority for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control;
a senior officer (the monitoring officer) responsible to the authority for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with;
protocols to ensure effective communication between members and officers in their respective roles;
we will also:
set out terms and conditions for remuneration of members and officers and an effective structure for managing the process including an effective member remuneration panel;
ensure that effective mechanisms exist to monitor service delivery;
ensure that the organisation's vision, strategic plans, priorities and targets are developed through robust mechanisms, and in consultation with the local community and other key stakeholders, and that they are clearly articulated and disseminated;
when working in partnership we will:
ensure that members are clear about their roles and responsibilities (both individually and collectively) to the partnership and to the authority;
ensure that there is clarity about the legal status of the partnership;
ensure that representatives or organisations both understand and make clear to all other partners the extent of their authority to bind their organisation to partner decisions.

F. Good governance means managing risks and performance through robust internal control and strong public financial management	
We will:	
Manage risk; Manage performance; Have robust systems of internal control; Manage data; Provide strong public financial management;	
In order to achieve this we will:	Evidence
maintain an effective scrutiny function which encourages constructive challenge and enhances the Council's performance overall and that of any organisation for which it is responsible;	Performance Management Framework Publication of agendas and minutes of meetings
maintain open and effective mechanisms for documenting evidence for decisions and recording the criteria, rationale and considerations on which decisions are based;	Evidence of improvements as a result of scrutiny Council Meeting Calendar Budget Monitoring Reports
maintain arrangements to safeguard members and employees against conflicts of interest and processes to ensure that they continue to operate in practice;	Member Development Financial standards and guidance Financial Regulations and standing orders
develop and maintain an effective audit / governance committee which is independent of the executive and scrutiny functions, and responsible for the Council's governance and control matters;	Effective internal audit service is resourced and maintained Internal & External Audit Plan Internal audit charter
ensure that a senior officer with responsibility for internal audit champions best practice and provides an objective opinion on all aspects of governance, risk management and internal control;	Internal & External Audit Reports Annual Governance Statement Risk Management Strategy and use of GRACE
ensure that the Council maintains an effective, transparent and accessible complaints process;	Anti Fraud and Corruption Strategy and Fraud Response plan Whistleblowing policy
ensure that those making decisions whether for the Council or a partnership are provided with information that is fit for the purpose; i.e.	Audit Committee complies with best practice / Governance Committee effectiveness review

relevant, timely and gives clear explanations of technical issues and their implications;	Information Security Framework Designated Data Protection Officer and Senior Information Risk Officer Data Protection Policies and Procedures Data sharing agreements Data Sharing Register Data Processing Agreements Data quality procedures and reports
ensure that professional advice on matters that have legal or financial implications is available and recorded well in advance of decision making and used appropriately;	
ensure that risk management is embedded into the culture of the Council, with members and managers at all levels recognising that risk management is part of their jobs;	
ensure that effective arrangements for whistleblowing are in place to which officers and all those contracting with or appointed by the authority have access;	
observe all relevant legislative requirements and restrictions placed upon the Council, but strive to utilise the legislative powers to the full benefit of the community;	
comply with both the specific requirements of legislation and the general responsibilities placed on the Council by public law;	
observe all the requirements of general law, and in particular integrate the key principles of good administrative law – rationality, legality and natural justice – into procedures and decision-making processes;	

G. Good governance means implementing good practices in transparency, reporting, and audit to deliver effective accountability	
We will:	
Implement good practice in transparency; Implement good practices in reporting; Provide assurance and effective accountability;	
In order to achieve this we will:	Evidence

maintain a user friendly and up to date Website	Website Annual Report annual financial statements Annual Governance Statement Compliance with CIPFA's Statement of the Role of the Head of Internal Audit Compliance with Public Sector Internal Audit Standards Recommendations have informed positive improvement Community strategy Compliance with the Transparency Code Corporate Governance Group
ensure that the Council's vision is delivered through the corporate plan and that it is clearly consulted, articulated and disseminated to all key stakeholders	
maintain a clear policy that supports consultation and engagement with the public and service users including an appropriate feedback mechanism for those consultees to demonstrate what has changed as a result;	
ensure that the Council as a whole is open and accessible to the community, service users and its employees. That it is committed to openness and transparency in all its dealings, including partnerships, subject only to the need to preserve confidentiality where it is proper and appropriate to do so;	
wherever possible use plain English when writing reports	
An annual report to council on performance, value for money and the use of resources – such report to be approved and owned by Senior Management Team and members	
Provide Annual financial statements	
Provide Annual Governance Statement	
Demonstrate how positive improvements have followed on from any external audit recommendations	
Compliance with CIPFA's Statement on the Role of the Head of Internal Audit	
Compliance with Public Sector Internal Audit Standards	
Have an effective and robust Community Strategy	



Governance Committee Work Programme 2023/24

24 May 2023

Report	Officer
Review of the Effectiveness of Internal Audit	Dawn Highton
Audit and Risk Annual Report and Opinion 2022-2023	
External Audit Progress Report	Grant Thornton
External Audit Plan 2022-23	Grant Thornton
Management Response to External Audit Planning Enquiries – 2022-23	Louise Mattinson
Charities and Trust Funds – 2022-23	Louise Mattinson

2 August 2023

Report	Officer
External Audit Progress Report	Grant Thornton
Treasury Management Outturn 2022-23 and Qtr1 Treasury Monitoring Report 2023-24	Louise Mattinson
CIPFA Resilience Index 2021-22	Louise Mattinson

27 September 2023

Report	Officer
Internal Audit Plan Oct 23 – March 24	Dawn Highton
Audit and Risk Interim Report	Dawn Highton
External Audit Progress Report	Grant Thornton
Draft Core Financial Statements 2022-23	Louise Mattinson

29 November 2023

Report	Officer
External Audit Progress Report	Grant Thornton
Statement of Accounts 2022-23	Louise Mattinson
Treasury Management Mid-Year Review 2023-24	Louise Mattinson



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17 January 2024

Report	Officer
Audit and Risk Interim Report	Dawn Highton
External Audit Progress Report	Grant Thornton

13 March 2024

Report	Officer
Internal Audit Plan April 24 – Sept 24	Dawn Highton
External Audit Progress Report	Grant Thornton