

Governance Committee

1. This report summarises the business undertaken at the Governance Committee meeting held on 15 March 2023.

General Report of the Meeting Held on 15 March 2023

External Audit Progress and Sector Update

2. Louise Mattinson, Director of Finance presented the report on behalf of the External Auditor which provided an update on progress in delivering their responsibilities as the Council's External Auditor.
3. We noted that year end was approaching on 31 March meaning that the 2022/23 Statutory Accounts would be produced shortly. Grant Thornton were currently planning the 2022/23 audit and would be presenting the detailed plan at the meeting in May. Officers had met with the External Auditors in preparation for the audit.
4. The Audit for 2021/22 had been completed and Grant Thornton expected to also bring the Auditors Annual Report, including the Value for Money (VfM) conclusion, to the meeting in May.
5. An update on the Housing Benefit Subsidy Audit was provided and we were advised that Grant Thornton had been granted an extension by the Department for Work and Pensions. The Audit was on track to be completed by 31 March.
6. A National Local Government external audit procurement had been undertaken and the audits for 2023/24 – 2027/28 had been awarded and Grant Thornton would continue to be the External Auditor for Chorley Council.
7. We noted the exploration of the reasons for the delayed publication of the audited local authority accounts in England and noted that only 12% of audited accounts for 2021/22 were published by the target date of 30 November. Members were advised that the revised deadlines for 2022/23 meant that Councils must produce their accounts by 31 May with the external audits completed by 30 September. A consultation had taken place on these dates, which are considered unachievable, and officers were awaiting a response. We noted the report.

Internal Audit Plan April 2023 – September 2023

8. Dawn Highton, Head of Audit and Risk presented her report which set out the programme of work to be undertaken by the Internal Audit Service.
9. We noted the Internal Audit Plan which contained the programme of reviews for the six-month period from April 23 to September 23 and was shown at Appendix A. This highlighted the link between the work of Internal Audit, strategic and operational risks and corporate objectives. The plan also detailed involvement with the key project teams assisting with advice and guidance on risk management, internal control and governance.
10. We were advised that it had again been agreed that the Internal Audit Service would provide 105 audit days to Chorley Leisure Limited (CLL). Whilst the outcome of each audit review would be reported to the Board of the Directors, the Governance Committee would receive an annual opinion on the adequacy and effectiveness of the internal control, risk management and governance arrangements for CLL.

11. The plans for both the Council and CLL would be completed solely by the in-house team with external support procured for the specialist ICT reviews. Over the past 12 months, the Service had increased its capacity with the introduction of a Trainee Auditor post. There was no change to the performance indicators or targets for the forthcoming period of April 2023 to March 2024. We approved the recommendations within the report.

Local Code of Corporate Governance

12. Dave Whelan, Head of Legal and Procurement presented the report of the Director of Governance which updated the Governance Committee on the outcome of a review of the Local Code of Corporate Governance.
13. We recognised that the Council had an adopted Local Code of Corporate Governance, and although not a requirement, this was compliant with CIPFA Guidance and followed best practice. The Local Code, which was periodically reviewed, set out how the Council delivers its Corporate Governance Framework and explains how it operates.
14. We noted that overall, the Code was considered a fundamentally sound document, with no substantial changes. In recent years, the format and presentation of the Code had been improved and the newly adopted policies and processes were referenced. The changes this year related to the update of the equalities policy to reflect the adoption of the newly approved Equality Framework. We approved the recommendations within the report.

RIPA Application Update

15. Dave Whelan, Deputy Monitoring Officer reported that no RIPA applications had been made.

Work Programme

16. We considered the work programme for 2023/24 which set out the reports to be considered at each Governance Committee meeting throughout the Council year. We noted the work programme.

Recommendations

17. To note the report.

Councillor Debra Platt
Chair of the Governance Committee

NN