



## Audit Committee Minutes

The minutes of the Audit Committee meeting of Wyre Borough Council held on Thursday, 26 November 2020 via WebEx.

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### **Audit Committee members present:**

Councillors McKay, Ingham, R Amos, Cartridge, E Ellison, Longton, Minto, Moon, O'Neill, Stirzaker, L Walmsley and Webster

### **Apologies for absence:**

Councillor Holden

### **Officers present:**

Clare James, Corporate Director Resources and Section 151 Officer  
Joanne Billington, Head of Governance  
Karen McLellan, Senior Auditor  
Emma Keany, Democratic Services Officer  
Peter Foulsham, Democratic Services and Scrutiny Manager  
Marianne Unwin, Assistant Democratic Services Officer

### **Others present:**

Joe Stone, External Auditor (Deloitte LPP)  
Paul Hewitson, External Auditor (Deloitte LPP)

2 members of the public viewed the meeting via YouTube.

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#### **45 Confirmation of minutes**

**Agreed** that the minutes of the Audit Committee meeting held on 10 March 2020 be confirmed as a correct record.

#### **46 Declarations of interest**

None.

#### **47 Statement of Accounts (Post Audit) 2019/20**

The Chairman proposed, and the committee agreed, that items 10, 11 and 12 on the agenda be taken next.

Councillor Cartridge joined the meeting during this item.

Paul Hewitson, External Auditor (Deloitte LPP), explained that for reasons primarily related to the implications of the COVID-19 pandemic, the audit could not be concluded. He reassured the committee that many other Local Authorities were also in the same position.

The Corporate Director Resources thanked Mr Hewitson for his work with the council and said that it was likely that a special meeting of the committee would need to be convened in the New Year to complete the work.

The verbal report was noted.

**48 Management Representation Letter 2019/20**

It was noted that, as a result of the delay reported to the committee by Paul Hewitson, External Auditor (Deloitte LPP) under the previous item, the letter was not ready to be signed.

**49 Report of Those Charges with Governance (ISA 260) 2019/20**

It was noted that, as a result of the delay reported to the committee by Paul Hewitson, External Auditor (Deloitte LPP) under item 47, the report was not ready to be published.

**50 Compliance with the Regulation of Investigatory Powers Act 2000 (RIPA)**

The Legal Services Manager submitted a report that reviewed the authority's use of RIPA since it was last considered by the Audit Committee in November 2019.

The Head of Governance summarised the main points in the report and explained that there had been no authorisations granted for direct surveillance or covert human intelligence source under the Regulation of Investigatory Powers Act 2000 since 2012, nor had there been any change to the updated policy that had been approved by the Audit Committee in November 2019.

**Agreed** that the recommendations be noted.

**51 Internal Audit and Risk Management- Progress Report**

The Corporate Director Resources (Section 151 Officer) submitted a report that reviewed progress in relation to the 2020/21 Audit Plan and Risk Management and considered progress against the action plan resulting from 2019/20 Annual Governance Statement.

The Head of Governance referred to the report and summarised the three appendices. She confirmed that, as a result of the COVID-19 pandemic, both she and the Senior Auditor had been redeployed to work with the Community Hubs. As a consequence, five months of the audit plan had been lost.

The Senior Auditor referred to strategic and ICT risks, all of which could be

viewed in the Risk Register.

The Head of Governance referred to the Annual Governance Statement Action Plan 2019/20. Progress had again been frustrated by the pandemic but she expected further progress to be made over the next few months.

Members of the committee asked a number of questions, to which the Corporate Director Resources and the Head of Governance made the following comments:

- A summary of the grant management report would be available by the end of December;
- Regarding Civica Pay, there were still a couple of stages to go but PCI compliance would be achieved once all stages of the project were completed;
- There was a robust procedure in place for dealing with complaints, which would be reviewed in 2021;
- There was approval in place to review the provision of leisure centres across the borough using external consultants, who would kick-start the process which would probably lead to further pieces of more detailed work.

It was **agreed** that the report be noted.

## **52 Annual Review of Financial Regulations and Financial Procedure Rules**

The Corporate Director Resources (Section 151 Officer) submitted a report to review the Financial Regulations and Financial Procedure Rules.

The Head of Governance highlighted a number of proposed amendments, detailed in Paragraph 5.1 of the report.

**Agreed** that the proposed changes be noted and the updated Financial Regulations and Financial Procedure Rules be approved.

## **53 Annual Review of the Council's Counter Fraud Policies**

The Corporate Director Resources (Section 151 Officer) submitted a report, an annual review of the Council's Counter Fraud Policies, which was introduced by the Head of Governance.

The Head of Governance gave an overview of the report.

She explained that the Council's Anti Money Laundering Policy and procedure had not yet been revised and this would come to a future committee.

It was **agreed** that the following policy documents be approved:

- Anti-Fraud, Corruption and Bribery,
- Whistleblowing, and
- Gifts and Hospitality and Registering Interests.

#### **54 Approval of the Council's Data Protection Policy and Procedures**

The Corporate Director Resources (Section 151 Officer) submitted a report setting out the Council's Data Protection Policy and Procedures, which the Head of Governance introduced.

In response to a question from a member of the committee the Head of Governance reassured the committee that there was a low risk of a GDPR breach, despite the Lancashire County Council Action Plan being delayed until 2021/22. She would continue to report to the Corporate Management Team quarterly and to the Audit Committee every six months.

It was **agreed** that the Data Protection Policy and Procedures and incident/breach reporting and investigation instruction be approved.

#### **55 Annual Review of the Audit Committee's Performance**

The Corporate Director Resources (Section 151 Officer) submitted a report, the annual review of the Audit Committee's Performance.

In response to a question concerning the appointment of an independent member and if the role was a statutory requirement, the Head of Governance commented that at present it was not as mandatory requirement and that she would envisage difficulty in recruiting to such a role. The Corporate Director Resources added that following the publication of the Redmond Review, legislation in this regard was awaited.

It was **agreed**:

- (i) That the committee note the completion of the annual self-assessment of the Audit Committee's performance, and
- (ii) That the outstanding training of the newest committee member be completed at the earliest opportunity

The meeting started at 6.00 pm and finished at 7.06 pm.

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