

## Minutes of Accounts and Audit

Meeting Date: Wednesday, 29 September 2021, starting at 6.30 pm  
Present: Councillor D Berryman (Chair)

Councillors:

S Bibby	D Peat
L Edge	J Rogerson
S Fletcher	R Sherras
J Hill	

In attendance: Director of Resources, Head of Financial Services, Head of Legal and Democratic Services and Sophia Iqbal (Grant Thornton)

Also in attendance: Councillor K Fletcher

### 335 APOLOGIES FOR ABSENCE

Apologies for absence were received for the meeting from Councillors B Buller, S Hirst and R Newmark.

### 336 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 28 July 2021 were approved as a correct record and signed by the Chairman.

### 337 DECLARATIONS OF PECUNIARY AND NON PECUNIARY INTERESTS

There were no declarations of pecuniary and non-pecuniary interests.

### 338 PUBLIC PARTICIPATION

There was no public participation.

### 339 LOCAL CODE OF CORPORATE GOVERNANCE

The Director of Resources asked committee to consider the revised Local Code of Corporate Governance. The Code is a public statement that sets out the way the Council will meet its commitments to demonstrate that it has the necessary corporate governance arrangements in place to perform effectively.

The Local Code of Corporate Governance is reviewed and approved annually by this committee and is the Council's forward-looking statement of how the governance culture of the organisation will be driven. Within the framework there are seven core principles that look to steer the application of good governance in everything that members and staff undertake by highlighting how their work on behalf of the council will be approached.

There were no further changes to the Local Code of Governance that was currently in place. With regard to embedding good governance within the organisation, endeavours would be made to raise awareness levels with staff and members covering the seven principles and the manner in which work should be approached as detailed in the Code.

RESOLVED THAT COMMITTEE:

Approve the reviewed Local Code of Corporate Governance as attached to the report.

340 STATEMENT OF ACCOUNTS 2020/21 - PROGRESS REPORT

The Director of Resources submitted a report for information giving an update on progress regarding the production of the Statement of Accounts for 2020/21 and the external audit of the same.

Committee were reminded that the deadlines for the preparation and audit of the Statement of Accounts had changed following the Redmond review to 1 August and 30 September for the two accounting years 2020/21 and 2021/22. However, due to the complexities of accounting in respect of Covid-19 these new deadlines had not been met this year.

In working closely with the external auditors Grant Thornton, the Statement of Accounts had now been published and the external audit was underway. It was expected that committee would be asked to approve the Audited Statement of Accounts at their next meeting in November 2021.

341 PSAA CONSULTATION RESPONSES AUDITOR APPOINTMENTS FOR PERIOD 2023/24 TO 2027/28

The Director of Resources submitted a report for information on the report issued by the Public Sector Audit Appointments (PSAA) regarding their consultation responses for the appointment of auditors for the period 2023/24 to 2027/28.

Committee were reminded that during autumn 2021 all local government and police bodies would need to make important decisions about their external audit arrangements for the five-year period commencing from the financial year 2023/24. This could be done individually or through the national collective scheme administered by PSAA.

A draft prospectus had been issued in the summer by PSAA for consultation and the full report of responses had now been issued including specific areas requiring urgent action to the new Local Audit Liaison Committee established by MHCLG.

PSAA were currently finalising both its prospectus for the national scheme from April 2023 and its procurement strategy.

The Director of Resources reported that the official opt-in invitation had now been received from PSAA and a decision by full council had to be made by 11 March 2022.

342 COMMUNITY GRANTS

The Director of Resources submitted a report for information of the various community grant schemes operated by the council, the qualifying criteria and who decides how the grants are allocated. This included voluntary organisation grants, recreation and culture grants, sporting excellence grants; arts excellence grants, arts development grants, Ribble Valley in bloom grants, Christmas lights grants, luncheon club grants and concurrent functions grants.

343 INTERNAL AUDIT PROGRESS REPORT 2020/21

The Director of Resources submitted a report for information on the progress of internal audit work to the end of August 2021.

Audit coverage had been lower than that originally planned and as a result additional external resources had been engaged and would continue whilst needed. Staff vacancies had had an impact on coverage and the services of Mersey Internal Audit Agency had been used to ensure adequate audit coverage to be able to provide members with an informed Audit opinion at the end of the year.

344                   AUDIT PROGRESS REPORT AND SECTOR UPDATE

Grant Thornton presented their audit progress report for the year ending March 2021. Sophia Iqbal informed committee that work had started on the draft financial statements in September 2021 with the aim being to give their opinion by the end of November 2021. Good progress was being made.

She informed committee that the most significant change under the new Code was the introduction of an Auditor's Annual Report on arrangements to secure value for money and any associated recommendations which was a more complex approach from previously done.

The report set out the audit deliverables and the results of interim audit work where there had been no identified weaknesses to date.

345                   CODE OF CONDUCT TRAINING

The Head of Legal and Democratic Services gave members feedback on the training sessions held the previous day on the new Code of Conduct delivered by Paul Hoey of HoeyAinscough Associates. 34 councillors had attended the sessions along with members of the Corporate Management Team and the two Independent Persons. Those who had missed the training would be invited to attend another session in due course.

346                   REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

347                   DIGITISATION OF THE ASSET REGISTER

The Head of Legal and Democratic Services gave members an update on the progress of digitising the asset register. It was intended that this be available by the end of the municipal year.

348                   EXCLUSION OF PRESS AND PUBLIC

That by virtue of the next item of business being exempt information under Paragraph 2 of part 1 of Schedule 12A of the Local Government Act the press and public be now excluded from the meeting.

349                   INTERNAL AUDIT TEAM STAFFING

The Director of Resources submitted a report for information on the internal audit team staffing and current issues being experienced with recruitment in this area.

The meeting closed at 7.33 pm

If you have any queries on these minutes please contact the committee clerk, Olwen Heap [olwen.heap@ribblevalley.gov.uk](mailto:olwen.heap@ribblevalley.gov.uk).