

## Minutes of Accounts and Audit

Meeting Date: Wednesday, 2 February 2022, starting at 6.30 pm  
Present: Councillor D Berryman (Chair)

Councillors:

|            |            |
|------------|------------|
| S Bibby    | R Newmark  |
| L Edge     | D Peat     |
| K Fletcher | J Rogerson |
| S Fletcher | R Sherras  |

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

### 646 APOLOGIES FOR ABSENCE

Apologies for absence were received for the meeting from Councillors J Hill and S Hirst.

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

The minutes of the meeting held on 17 November 2021 were approved as a correct record and signed by the Chairman.

### 648 DECLARATIONS OF DISCLOSABLE PECUNIARY, OTHER REGISTRABLE AND NON-REGISTRABLE INTERESTS

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

### 649 PUBLIC PARTICIPATION

There was no public participation.

### 650 OPTING INTO THE NATIONAL SCHEME FOR EXTERNAL AUDITORS APPOINTMENTS

The Director of Resources submitted a report setting out proposals for appointing the external auditor to the Council for the five-year period from 2023/24 to 2027/28.

The Head of Financial Services reminded members that the Council had opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23. Under this arrangement Grant Thornton were appointed as our external auditors.

The procurement was now taking place for the next appointing period and members had been provided with a detailed report outlining the details of the appointment. He informed members that there were currently only nine accredited audit firms able to carry out local authority external audits. He also highlighted reasons why using PSAA would produce better outcomes and be less burdensome for the Council.

Should the Council wish to take advantage of the national auditor appointment arrangements, as required by the local audit regulations, the decision would be made by Full Council. This was required by 11 March 2022.

\*\*\* RESOLVED THAT COMMITTEE:

Recommend to Council that the Council accepts Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023.

651

CLOSURE OF ACCOUNTS TIMETABLE 2021/22

The Director of Resources submitted a report informing committee of the statutory deadline for the closure of our accounts. It also informed committee of the benefits of closing down the accounts in a timely manner, in particular the good governance aspects, and of the timetable that would be adhered to in order to achieve the required deadlines.

The Accounts and Audit (amendment) Regulations 2021 had amended the publication deadlines for draft and final accounts from 1 June and 31 July to 1 August and 30 September.

The same regulations set out detailed requirements in relation to duties and rights that have important implications for local authorities in terms of planning to ensure critical tasks are met and the approval of the accounts carried out by set deadlines. They also stipulate the various responsibilities for the closure of accounts.

The closedown timetable showed that the presentation of the audited statement of accounts would be received by this committee at its meeting on 23 November 2022 for approval. However, there was potential for this date to be brought forward to 28 September 2022 should audit planning and progress allow.

RESOLVED THAT COMMITTEE:

Endorse the suggested approach for the closure of the 2021/22 accounts.

652

REVIEW OF REPRESENTATION ON OUTSIDE BODIES

The Chief Executive submitted a report informing committee of the current position regarding representation on outside bodies and seeking approval of a review of the current arrangements.

The Head of Legal and Democratic Services reminded members that the Council appoints or nominates many of its members as representatives on several outside bodies each year at the Annual Council meeting. Many of these appointments are historic or a requirement of a lease between the Council and a body, others are at the invitation of the outside body.

She informed members that increasingly representatives were required to become Directors or Trustees which means they are not just the Council's representative but owe the outside body a duty by virtue of the appointment. Some bodies were also now asking for applications and references.

It was therefore considered prudent for the Council to review the lists of outside bodies, and the requirements of those bodies, to decide whether to continue to make nominations for representation.

It was also proposed that training should be provided to all members on the implications for them being appointed to an outside body and how they should manage any such risks or conflicts.

RESOLVED THAT COMMITTEE:

1. Approve the establishment of a working group consisting of Councillors D Berryman, R Sherras, S Bibby, S Fletcher and J Rogerson (D Peat reserve) to review the Council's representation on outside bodies, and
2. Note that the Head of Legal and Democratic Services will make provision for training to all members on their role on outside bodies.

653

INTERNAL AUDIT PROGRESS REPORT 2021/22

The Director of Resources submitted a report for information on the progress of the internal audit work to the 21 January 2022.

The Report noted that:

- 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, as a consequence the Services of the Mersey Internal Audit Agency (MIAA) would continue to be used to help ensure adequate audit coverage.
- It was anticipated that all originally planned audits would not be able to be covered, but that there would be adequate coverage together with the work of MIAA to be able to provide members with an informed Audit Opinion at the end of the year.
- The post of Internal Audit Manager was currently being advertised again with interviews planned for 11 February 2022.

654

AUDIT PROGRESS REPORT AND SECTOR UPDATE

Grant Thornton submitted a report for members information on the progress in delivering the 2020/21 audit. Work had been completed on the Council's financial statements and were reported to committee in the Audit Findings report in November 2021. An unqualified opinion had since been issued on 29 November 2021.

The value for money work was continuing and would be reported as part of the Annual report at the end of February 2022. Certification of claims and returns was also ongoing.

The report also included a summary of emerging national issues and developments, as well as a number of challenge questions for the committee to consider.

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REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

656

EXCLUSION OF PRESS AND PUBLIC

There were no items under this heading.

The meeting closed at 7.05 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).