

# Notice of Audit and Governance Committee

Date: Thursday, 14 April 2022 at 6.00 pm

Venue: Committee Suite, Civic Centre, Poole BH15 2RU



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## Membership:

### Chairman:

Cllr J Beesley

### Vice Chairman:

Cllr L Williams

Cllr M F Brooke  
Cllr D Butt  
Cllr M Cox

Cllr L Fear  
Cllr A Filer  
Cllr M Phipps

Cllr Dr F Rice

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All Members of the Audit and Governance Committee are summoned to attend this meeting to consider the items of business set out on the agenda below.

The press and public are welcome to view the live stream of this meeting at the following link:

<https://democracy.bcpCouncil.gov.uk/ieListDocuments.aspx?MIId=4851>

If you would like any further information on the items to be considered at the meeting please contact: on 01202 096660 or email [democratic.services@bcpCouncil.gov.uk](mailto:democratic.services@bcpCouncil.gov.uk)

Press enquiries should be directed to the Press Office: Tel: 01202 118686 or email [press.office@bcpCouncil.gov.uk](mailto:press.office@bcpCouncil.gov.uk)

This notice and all the papers mentioned within it are available at [democracy.bcpCouncil.gov.uk](https://democracy.bcpCouncil.gov.uk)

GRAHAM FARRANT  
CHIEF EXECUTIVE

6 April 2022

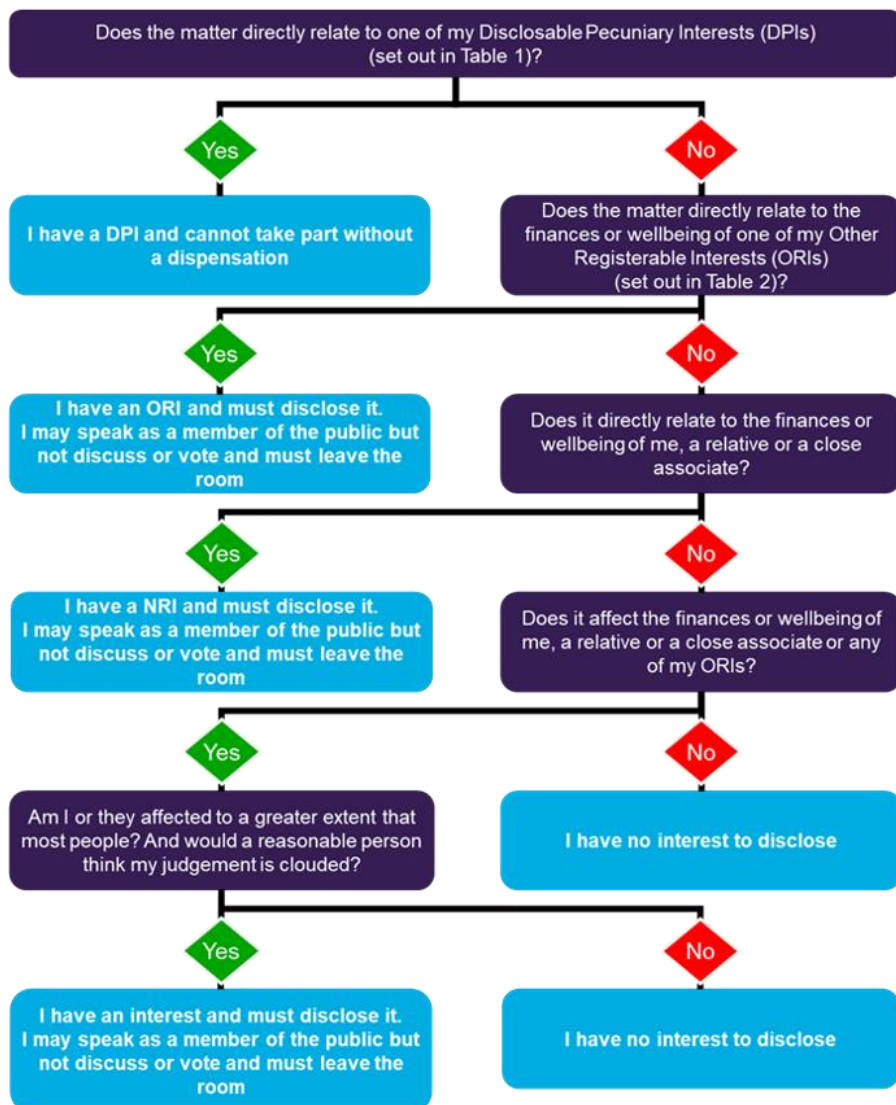


## Maintaining and promoting high standards of conduct

### Declaring interests at meetings

Familiarise yourself with the Councillor Code of Conduct which can be found in Part 6 of the Council's Constitution.

Before the meeting, read the agenda and reports to see if the matters to be discussed at the meeting concern your interests



What are the principles of bias and pre-determination and how do they affect my participation in the meeting?

Bias and predetermination are common law concepts. If they affect you, your participation in the meeting may call into question the decision arrived at on the item.

#### Bias Test

In all the circumstances, would it lead a fair minded and informed observer to conclude that there was a real possibility or a real danger that the decision maker was biased?

#### Predetermination Test

At the time of making the decision, did the decision maker have a closed mind?

If a councillor appears to be biased or to have predetermined their decision, they must NOT participate in the meeting.

For more information or advice please contact the Monitoring Officer  
([susan.zeiss@bcpcouncil.gov.uk](mailto:susan.zeiss@bcpcouncil.gov.uk))

### Selflessness

Councillors should act solely in terms of the public interest

### Integrity

Councillors must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships

### Objectivity

Councillors must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias

### Accountability

Councillors are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this

### Openness

Councillors should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing

### Honesty & Integrity

Councillors should act with honesty and integrity and should not place themselves in situations where their honesty and integrity may be questioned

### Leadership

Councillors should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs

# AGENDA

Items to be considered while the meeting is open to the public

## 1. Apologies

To receive any apologies for absence from Councillors.

## 2. Substitute Members

To receive information on any changes in the membership of the Committee.

Note – When a member of a Committee is unable to attend a meeting of a Committee or Sub-Committee, the relevant Political Group Leader (or their nominated representative) may, by notice to the Monitoring Officer (or their nominated representative) prior to the meeting, appoint a substitute member from within the same Political Group. The contact details on the front of this agenda should be used for notifications.

## 3. Declarations of Interests

Councillors are requested to declare any interests on items included in this agenda. Please refer to the workflow on the preceding page for guidance.

Declarations received will be reported at the meeting.

## 4. Confirmation of Minutes

To confirm as a correct record the minutes of the Meeting held on 31 March 2022 (To Follow).

## 5. Public Issues

To receive any public questions, statements or petitions submitted in accordance with the Constitution. Further information on the requirements for submitting these is available to view at the following link:-

<https://democracy.bcpccouncil.gov.uk/ieListMeetings.aspx?CommitteeID=151&info=1&bcr=1>

The deadline for the submission of public questions is 4 clear working days before the meeting.

The deadline for the submission of a statement is midday the working day before the meeting.

The deadline for the submission of a petition is 10 working days before the meeting.

## 6. 2020/21 Statements of Accounts Update

Members of the Committee are asked to note the update to the external audit of the Statement of Accounts for the year ended 31 March 2021. There are currently two issues that are causing delay with the accounts which need to be resolved until the accounts can be presented to the committee for approval. The two issues are as follows:

### **Pension Fund Audit**

The pension fund is administered by Dorset Council who have appointed Deloitte as their auditors. Delays with the progress of this audit has meant that BCP Council's pension fund figures cannot be easily verified until a letter of assurance is produced from Deloitte.

Grant Thornton is in regular liaison with Deloitte to settle this matter as quickly as possible and the last update was a letter of assurance would be issued by the 8<sup>th</sup> April 2022. Grant Thornton will still need to understand the letter of assurance and potentially seek clarification on any pertinent points.

### **Infrastructure Assets**

Infrastructure assets on the Councils balance sheet include roads, bridges and seafront flood protection. A national issue has arisen which is requiring appointed auditors, including Grant Thornton to carry out a more detailed assessment of this asset class.

The scale of the problem is not quantifiable, but this is an issue for almost all upper tier authorities who have yet to approve their 2020/21 accounts. Any upper tier authorities accounts which have been signed off for 2020/21 already will face the same review as part of their 2021/22 audit.

### **National Context**

It should be emphasised to the committee that BCP Council is in no way alone with the delay to approving the 2020/21 accounts. The latest unofficial statistics is that 48% of English local authority accounts were signed off at the end of February 2022. This clearly means that majority of local authority accounts in England remain unapproved.

## **7. Information Governance Update**

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IG update report to the Committee, providing performance management information and an update on the current position of the IG Team.

## **8. Risk Management – Corporate Risk Register Update**

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This report updates councillors on the position of the council's Corporate Risk Register. The main updates are as follows:

The following four new risks were added:

- CR17 – Risk to Reputation of Place & Council if summer arrangements are not managed.
- CR20 – Failure to adequately deliver the ambitions of the climate emergency declaration.
- CR21 – Impact of global events causing pressure on BCP Council & increase in service requirements.
- CR22 - Failure of local care market to meet increasing demand.

The following risk was removed:

- CR1 – Failure to respond to the needs arising from a changing demography.

Additional risk updates are provided at paragraph 12-17.

<p><b>9. Internal Audit - Quarterly Audit Plan Update (including Audit Charter and Audit Plan for 2022/23)</b></p> <p>This report sets out the Internal Audit Charter and Audit Plan for 2022/23. Approval of these documents by the Audit and Governance Committee is a requirement of the Public Sector Internal Audit Standards (PSIAS).</p> <p>The report also details progress made on delivery of the 2021/22 Audit Plan for the period January to March (inclusive) 2022. The report highlights that:</p> <ul style="list-style-type: none"> <li>• Thirteen audit assignments have been completed (twelve 'Reasonable' and one 'Partial' audit opinions);</li> <li>• Twenty three audit assignments are in progress;</li> <li>• Implementation of audit recommendations is satisfactory;</li> </ul> <p>All recommendations and suggestions arising from a recent CIPFA validation of a self-assessment against the Public Sector Internal Audit Standards (PSIAS) have been addressed.</p>	<p>69 - 114</p>
<p><b>10. Forward Plan for the 2022/23 Municipal Year</b></p> <p>This report sets out the reports to be considered by the Audit &amp; Governance Committee for the 2022/23 municipal year in order to enable it to fulfil its terms of reference.</p>	<p>115 - 118</p>

No other items of business can be considered unless the Chairman decides the matter is urgent for reasons that must be specified and recorded in the Minutes.