

# Notice of Audit and Governance Committee



Date: Thursday, 30 November 2023 at 6.00 pm

Venue: Committee Room, First Floor, BCP Civic Centre Annex, St Stephen's Rd, Bournemouth BH2 6LL

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## Membership:

### Chairman:

Cllr M Andrews

### Vice Chairman:

Cllr E Connolly

Cllr J Beesley

Cllr B Castle

Cllr A Chapmanlaw

Cllr R Herrett

Cllr M Phipps

Cllr C Weight

Cllr S Armstrong

## Independent Members:

S Acton

L Jansen van Vuuren

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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=5595>

If you would like any further information on the items to be considered at the meeting please contact: Democratic Services 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

22 November 2023

**DEBATE  
NOT HATE**



Available online and  
on the Mod.gov app

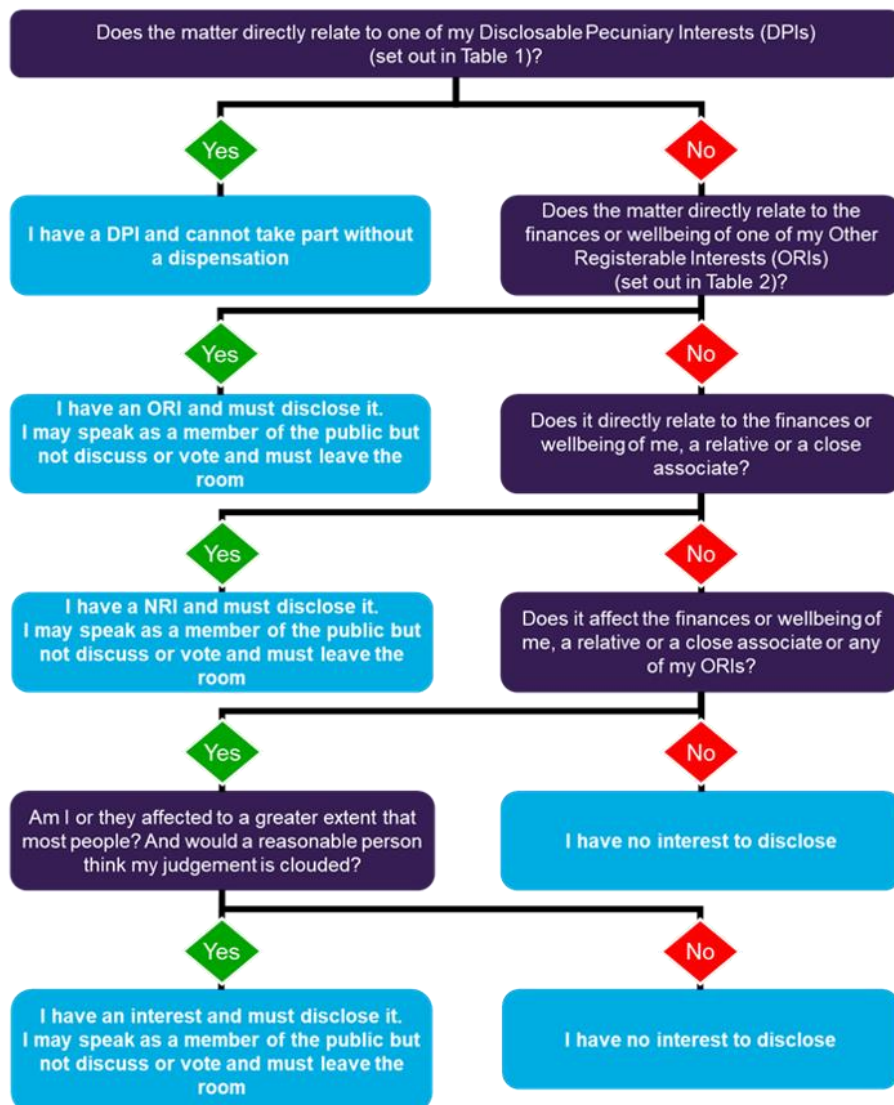


## Maintaining and promoting high standards of conduct

### 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  
(richard.jones2@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 and sign as a correct record the minutes of the Meeting held on 26 October 2023.

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## 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 3 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. External Audit - Draft Audit Findings Report 2021/22

The attached report sets out the draft findings of the Council's external auditor following their audit of the Council's Statement of Accounts 2021/22. The key points to note are:

### Financial Statements

- As at 21 November 2023 the audit is approximately 90% complete.

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- The main area of audit work not concluded is in respect of the IAS19 Pension Fund net liability due to a required response from the auditor of the Dorset Pension Fund.
- Subject to completion of remaining work Grant Thornton anticipate providing an unqualified opinion on the financial statements for the Council in early 2024.

#### **Value or Money Arrangements**

- VFM work for 2021/22 has been completed, and was separately reported to the Audit & Governance Committee in September 2023.
- The 2021/22 report included a number of key recommendations as well as a large number of improvement recommendations.
- Four significant weaknesses in the Council's arrangements were reported and the external auditor was not satisfied the Council had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

#### **Significant Matters**

- A significant number of amendments, issues and control weaknesses were identified during the 2021/22 audit.

The additional time spent gaining assurance over all elements of the financial statements along with significant additional VFM work will be reflected in the final audit fee, to be confirmed once all work has been completed.

### **7. Review of the Council's Constitution - Recommendations of the Constitution Review Working Group**

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The report summarises the issues considered by the Constitution Review Working Group and sets out a series of recommendations arising from the Working Group for consideration by the Committee including proposed establishment of area-based planning committees and a transportation advisory group.

Any recommendations arising from the Committee shall be referred to full Council for adoption.

### **8. Internal Audit - 2nd Quarter, 2023/24, Audit Plan Update**

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This report details progress made on delivery of the 2023/24 Audit Plan for the period July to September (inclusive) 2023. The report highlights that:

- 4 audit assignments have been finalised, including 1 'Partial', 2 'Reasonable' and 1 'Consultancy' audit opinions;
- 27 audit assignments are in progress, including 7 at draft report stage;
- £12.7M of grant expenditure has been certified, as required by the issuing Government department, as meeting grant conditions;
- Internal Audit issued a report on seafront pop-up activity, incorporating 'Bayside' restaurant making 18 recommendations. The Director of Commercial Operations has led on implementing recommendations and has finalised other investigatory work.
- For a breach of Financial Regulation, previously reported to this Committee, an investigation has concluded and the Director of Commercial Operations has taken action in line with the disciplinary policy and procedures;

- Three apprentices have been successfully recruited, however, the resignation of an auditor means that there will be further impact on the delivery of the audit plan;
- 6 'High' priority audit recommendations have not been implemented by the original target date. Explanations from respective Directors appear reasonable and revised target dates have been agreed.

[NOTE: Should the Committee wish to discuss the detail within the Confidential Appendix of this report, the meeting will be required to move into Confidential (Exempt) Session]

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.