

Notice of Audit and Governance Committee

Date: Thursday, 29 May 2025 at 6.00 pm

Venue: HMS Phoebe, BCP Civic Centre, Bournemouth BH2 6DY



Membership:

Chair:

To be elected

Vice Chair:

To be elected

Cllr M Andrews
Cllr S Armstrong
Cllr J Beesley

Cllr J J Butt
Cllr E Connolly
Cllr M Phipps

Cllr V Slade
Cllr M Tarling
Cllr C Weight

Independent persons:

Lindy Jansen-VanVuuren

Samantha Acton

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=5980>

If you would like any further information on the items to be considered at the meeting please contact: Jill Holyoake on 01202 127564 or email democratic.services@bcpCouncil.gov.uk

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

This notice and all the papers mentioned within it are available at democracy.bcpCouncil.gov.uk

GRAHAM FARRANT
CHIEF EXECUTIVE

20 May 2025

**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
(janie.berry@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. **Election of Chair**

To elect a chair of the Audit and Governance Committee for the Municipal Year 2025/26.

4. **Election of Vice Chair**

To elect a vice chair of the Audit and Governance Committee for the Municipal Year 2025/26.

5. **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.

6. **Confirmation of Minutes**

To confirm and sign as a correct record the minutes of the meeting held on 20 March 2025.

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7. **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 midday on Thursday 22 May 2025 [midday 3 clear working days before the meeting].

The deadline for the submission of a statement is midday on Wednesday 28 May 2025 [midday the working day before the meeting].

The deadline for the submission of a petition is Wednesday 14 May 2025 [10 working days before the meeting].

ITEMS OF BUSINESS

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| 8. External Auditor – Audit Plan 2024/25 | 21 - 72 |
| <p>The attached report at Appendix A sets out the work that the Council's External Auditor, Grant Thornton, plans to undertake for the audit of the Council's Statement of Accounts in respect of 2024/25.</p> <p>The External Auditor plans to give an opinion on whether the accounts give a true and fair view and whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.</p> | |
| 9. BCP FuturePlaces Investigation Scope | 73 - 80 |
| <p>This report details the proposed scope of an Internal Audit led investigation into the arrangements in place for the creation, operational running and closure of BCP FuturePlaces Limited.</p> <p>The scope takes into account what was resolved at the last A&G committee (20 March 2025). At the conclusion of this investigation there may still be gaps in understanding, and the committee may or may not decide that further investigation through other means is required.</p> | |
| 10. Carters Quay Report Update | |
| <p>At its meeting on 20 March 2025 the Committee requested a further update report to be provided at its next meeting on 29 May 2025.</p> <p>A verbal update will be provided at the meeting.</p> | |
| 11. Internal Audit – Audit Plan 2025/26 Response to Queries | 81 - 98 |
| <p>At the Audit & Governance Committee meeting on 20 March 2025, the approval of the 2025/26 Internal Audit Plan was deferred to the next meeting on 29 May 2025. The Committee requested clarification on nine points derived from the Institute of Internal Auditor's (IIA) Supplementary Guidance (non-mandatory) document "Developing a Risk Based Internal Audit Plan".</p> <p>This report responds to each point and clarifies the process followed by the BCP Internal Audit Function in determining its Internal Audit Plan and demonstrating conformance to the IIA's mandatory requirements of the International Professional Practices Framework 2024 (IPPF).</p> <p>The Chief Internal Auditor is satisfied that the Internal Audit team comply with all the mandatory elements of the IPPF (including the Global Internal Audit Standards and relevant application notes) and previously verified by external assessment.</p> <p>Internal Audit planning takes into account the non-mandatory guidance elements of the IPPF.</p> <p>Ensuring the Committee is equipped with all relevant, sufficiently detailed, information, to enable them to meaningfully consider and agree the Plan has continually evolved over time and requires judgement on what level of detail is helpful to the Committee. As a trial, further information has been</p> | |

included in the Internal Audit – Audit Plan 2025/26 report which is being brought separately to this Committee.

12. Internal Audit - Audit Plan 2025/26

99 - 118

This report was originally brought to Audit & Governance Committee on 20 March 2025. Following queries raised at the Committee, a separate report has been brought to this Committee. The report below is an updated version of the March report.

To comply with the Global Internal Audit Standards (GIAS), and the Application Note / CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government, this report outlines the BCP Assurance Framework and the Internal Audit Plan for 2025/26.

The final Internal Audit Plan for 2025/26 has been produced. Completion of the plan will enable the Head of Audit & Management Assurance to provide an annual conclusion on the Councils' governance, risk management and control arrangements.

The allocated budget resource for 2025/26 is considered adequate to deliver the Internal Audit Charter and Audit Plan for 2025/26.

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