



MINUTES

Audit and Standards Committee

Date:	Thursday, 10 November 2022
Venue:	Council Chamber, Town Hall, St Annes Road West, St Annes, FY8 1LW
Committee Members Present:	Councillor Ellie Gaunt (Chairman) Councillor Ed Nash (Vice-Chairman) Councillors Delma Collins, Peter Collins, Will Harris, Vince Settle
Other Councillors Present:	None
Officers Present:	Paul O'Donoghue, Tracy Manning, Ian Curtis, Gemma Broadley, Ross McKelvie, Christine Wood MIAA - Louise Cobain, Paula Fagan, Fiona Hill

1. Declarations of Interest

Members were reminded that any disclosable pecuniary interests should be declared as required by the Localism Act 2011 and any personal or prejudicial interests should be declared as required by the Council's Code of Conduct for Members. No interests were declared on this occasion.

2. Confirmation of Minutes

RESOLVED: To approve the minutes of the Audit and Standards Committee meeting held 21 July 2022 as a correct record for signature by the Chairman.

3. Substitute Members

The following substitution was reported under Council Procedure Rule 23(c):

Councillor Vince Settle for Councillor John Singleton.

Audit Decision Items

4. Remote Participation in Meetings

Ian Curtis, Head of Governance presented a report advising of a recommendation of the Constitution Working Group proposing changes to the arrangements for Councillors to participate in Council and Committee meetings remotely.

The report advised of the current procedure rules which permitted a Councillor to apply to participate remotely in a Council or Committee meeting, to the extent that the law permitted, if one week's prior notice was provided, and the Councillor was of the reasonable opinion that attendance in person would affect their wellbeing.

The report further advised that the Working Group had proposed changes of the relevant rule which would:

Minutes – Audit and Standards Committee – 10 November 2022

- Extend the rule so that it applied to all Committees, not just meetings of Committees that the Councillor who wished to attend remotely was a member of; and
- Shorten the notice period; and
- Replace the ‘wellbeing’ criterion with one relating to disability.

The report also presented the current procedure rule as detailed in the Constitution showing details of amendments due to the proposed changes.

It was RESOLVED as per the recommendations outlined within the report to:

Recommend that Council adopt the revised Council procedure rules set out in the report in place of the existing Council procedure rule 2 in part 4 of the Constitution.

5. Internal Audit Progress Report

Fiona Hill, Audit Manager, MIAA, introduced the report which provided an update to the Committee in respect of the progress made against the Internal Audit Plan for 2021/22 and 2022/23 drawing attention to matters relevant to responsibilities as Members of the Audit and Standards Committee.

Attached to the report at Appendix A was an overview of the delivery of Fylde Council’s Head of Internal Audit Opinion for 2022/23. Also attached to the report at Appendix B was information on Fylde Council’s Audit performance. A summary of the status of follow-up activity was included in Appendix C as attached to the report.

The report highlighted that progress had been made in completion of outstanding actions from moderate and limited Assurance reports issued by the previous audit team. It was reported that 61 out of 75 actions had been completed. Of the remaining actions, 10 were in progress with a further two actions either not started or postponed. Also highlighted in a separate table to the report were the actions arising from MIAA reports including risk ratings. Of the outstanding 26 actions, it was reported that 19 were not yet due.

The report recommended to reschedule the Payroll Review from Quarter 3 to Quarter 4 due to a new payroll computer system being introduced in Quarter 3. The report also recommended to reschedule the Freedom of Information and Subject Access Requests from Quarter 3 to Quarter 4. This was due to the resourcing challenges within the team concerned.

Clarification was sought by the Chairman around the Section 106 (s106) agreements as outlined in the report and categorised at a ‘moderate’ assurance level, which was addressed by Fiona Hill.

It was RESOLVED as per the recommendation outlined in the report to:

Approve and change the timing of the Payroll Review and the Freedom of Information and Subject Access Requests Review from Quarter 3 to Quarter 4.

6. Mid-Year Prudential Indicators and Treasury Management Monitoring Report 2022/23

Paul O’Donoghue, Chief Financial Officer, presented the mid-year Prudential Indicators and Treasury Management monitoring report which had been prepared in line with the recommendations of CIPFA’s (Chartered Institute of Public Finance Accountants) Code of Practice Treasury Management.

Attached to the report at Appendix A was a Glossary of Treasury Terms and Treasury Management and Prudential Indicators Frequently Asked Questions. Also attached to the report at Appendix B was the latest Treasury Management position compared to the forecast Prudential Indicators. Also attached to the report at Appendix C was the Existing Investment and Debt Portfolio Summary.

The report recommended that the Audit and Standards Committee recommend to Council that the Prudential Indicators and the Investment Limits as shown at Appendix B of the report be approved.

Clarification was sought by a Committee Member around Table 7 of the report (Investments over 365 days) which was addressed by Mr O’Donoghue.

It was RESOLVED as per the recommendation outlined in the report that:

The Audit and Standards Committee recommend to Council that the Prudential Indicators and the Investment Limits as shown at Appendix B of the report be approved.

7. External Audit Progress Verbal Update

Prior to consideration of the Audit Information Items, at the request of the Chairman, Paul O'Donoghue provided a verbal External Audit progress update for financial years 2021/2022 and 2022/2023, both of which were ongoing.

Audit Information Items

8. Update of the Strategic Risk Register

The Committee received a progress update on the risks contained within the Strategic Risk Register (SRR). The Committee was reminded that the register is kept under review by the Strategic Management Group, together with the Corporate Management Team.

It was reported that all the strategic risks had been reviewed with control measures identified to reduce the risks as far as reasonably practicable. Some adjustments had been made to the register which were outlined within the report and reported to members at the meeting.

It was further reported that the Strategic Risk Review was an ongoing process and that relevant updates would be provided to the Committee at future meetings.

9. Regulation of Investigatory Powers Act 2000: Authorisations

The Committee received information regarding the review of the use of covert surveillance and covert human intelligence sources by the Council. It was reported that in the quarter to October 2022, there had been no authorised operations.

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