

**General Purposes Committee
Annual Report 2023/24
and
2024/25 work programme**

Chair's Introduction

I am very pleased to present this General Purposes Committee Annual Report for the period 2023/24 to both the Committee and to Full Council.

The report shows that the General Purposes Committee has undertaken its role effectively covering a wide range of topics and ensuring that appropriate governance and control arrangements are in place to protect the interests of the Council and the community in general.

I would like to thank all the members who served on the Committee during 2023/24. My thanks also go to Council officers who supported the work of the committee and more specifically me in my role as Chair of the committee during the period this report covers.

Councillor Thomas Fawns (former Chair)

1. Introduction

This report details the activity of the General Purposes Committee for the year 2023/24.

2. Proposal

The committee and Full Council are asked to note the report.

3. Terms of reference and membership

The purpose of the General Purposes Committee is to provide assurance to the Council on the adequacy of the risk management framework and the internal control environment. The committee receives the work plans and reports from the Head of Internal Audit & Risk Management, helping to ensure that efficient and effective assurance arrangements are in place, and on which the opinion on the level of governance, risk management and internal control can be derived. The General Purposes Committee also keep under review and make recommendations to the Council on the Constitution, Member development and member support issues, Electoral Services updates, and polling district reviews.

The full terms of reference for the period that this report refers to are attached at appendix B.

During 2023/24, the membership of the Committee was as follows:

Councillors:

Thomas Fawns (Chair)
Ayten Guzel (Vice Chair)
Nawshad Ali
Nelly Gyosheva
Sabri Ozaydin
Alessandro Georgiou
Joanne Laban
Mike Rye
Elisa Morreale

Independent Member:

Peter Nwosu

4. General Purposes Committee

Work undertaken during 2023/24 supported the following key areas, the specific items considered at each committee meeting are shown at appendix A:

- Counter Fraud
- Audit & Risk Management Services (ARMS) progress update
- Adequacy of the internal control environment of the Council Internal Audit Plan and Audit Charter.
- Review of Polling districts and Polling Stations

- Schools Internal Audit.
- Governance Processes - Annual Governance Statement.
- Financial management - Annual statement of accounts.
- Risk Management - Risk Registers

4. Internal Audit Service

Audit and Risk Management Service Progress Reports (ARMS)

The Head of Internal Audit provided regular updates to the committee on Audits undertaken throughout the municipal year, and the outcomes of the Audits. The strategy was to take a risk-based approach and to target the limited audit resources at the highest priority corporate and schools services. The shared Head of Internal Audit left during the year and the Council's Deputy Head of Internal Audit took over the Head of Service role.

2023/24 Internal Audit Charter and Draft 2023/24 Internal Audit Plan

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly review the Internal Audit Charter and, also to establish risk-based plans to determine the priorities of the Internal Audit activity, presenting these to General Purposes Committee for review and approval.

The Head of Service explained that the mission of an Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit team helps the London Borough of Enfield accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

The Internal Audit Charter 2023/24 and Internal Audit Plan for 2023/24 were submitted and agreed by the General Purposes Committee on 27th March 2024.

5. External Auditors

The Council's external Auditors during 22/23 and previous years were BDO LLP. Representatives from BDO attend GPC meetings to provide updates on the outstanding and current statement of Accounts. The Council's external auditors are due to change soon. Grant Thornton will be the Council's external Auditors for 23/24 and attended committee and provided members with an update on the 27th March 2024.

6. Statement of Accounts and Annual Governance Statement 2020/21

A core General Purposes Committee role is to review the financial statements, external auditor's opinion, and reports to members, and monitor management action in response to the issues raised by external audit.

The Audit and Accounts Regulations require local authorities to prepare their draft annual statement of accounts by 31 May each year. The 23/24 draft statement of accounts has been published in accordance with this timeline.

BDO presented to the committee updates on the 2019/20 audit, with a timeline of completion, and further progress will be monitored by the committee.

7. ANNUAL GOVERNANCE STATEMENT

Members of the Committee considered the Annual Governance Statement for the financial year 2023/24.

The Council is required by the Accounts and Audit Regulations 2015 to review the effectiveness of its system of internal control at least once a year and include a statement on this review within its published annual financial accounts. It is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively.

The AGS is a public statement that describes and evaluates the Council's overall governance arrangements during a particular financial year. It includes a self-assessment of the effectiveness of the governance arrangements, across all areas of activity, together with a statement of the actions being taken or required to address any areas of concern.

The General Purposes Committee considered and approved the Annual Governance Statement prepared by the Monitoring Officer.

8. Corporate Risk Registers

The Council's Risk Management Strategy requires the regular review of the Council's risk registers. In accordance with the Strategy, the General Purposes Committee is responsible for monitoring the effective development and operation of risk management in the Council. The Corporate Risk Register is presented to the Committee for review and comment at regular intervals, as well as project risk registers for Meridian Water.

9. Member Training and Development

The committee is responsible for approving a programme of training and development activity for members. A programme was approved in October and will be reviewed each year by the committee.

10. Work programme 2024/25

The General Purposes Committee work programme for 2024/25 to be confirmed at the first meeting, and is attached at appendix C.

Summary of General Purposes Committee Work Programme 2023/24

Date of Meeting	Reports Considered
28 June 23	<ul style="list-style-type: none"> • 2022-23 Annual Counter Fraud Report • 2022-23 Annual Data Protection Officer Report • 2022-23 Annual Report on Contract Procedure Rules, Waivers and Procurement Services Update • BDO Progress Report on the External Audit of Accounts • ARMS Progress Update • Statement of Accounts • Annual Governance Statement 2022/23 • Meridian Water Risk Register
26 July 23	<ul style="list-style-type: none"> • Invoice Payments – Controls in Place • 2022-23 Annual Internal Audit Report • General Purposes Committee Annual Report and Future Work Programme 23/24 • ARMS Progress Update
25 October 23	<ul style="list-style-type: none"> • Review of Member T&D and Induction Programme and future activity. • ARMS Progress Update • 2022-23 Annual Schools Internal Audit Report • Annual Corporate Complaints and Annual Statutory Complaints inc Annual report from LG Ombudsman • BDO Progress Report on the External Audit of Accounts / Update on statement of accounts • Review of Polling Stations
31 Jan 24	<ul style="list-style-type: none"> • Mid year review of Corporate Risk Register • Treasury Management Strategy Statement 2024/25 • Meridian Water Risk Register • Annual Audit Letter (ISA 260) for 2019/20 • BDO Progress Report on the External Audit of Accounts/Update on statement of accounts
27 March 24	<ul style="list-style-type: none"> • BDO Progress Report on the External Audit of Accounts • Grant Thornton Update on Planning 2023/24 • 2024-25 Internal Audit Plan & Internal Audit Charter • ARMS Progress Update • Annual Governance Statement 2023/24

GENERAL PURPOSES COMMITTEE
Appointed by: Chair and Vice Chair appointed by Council
Proportionality: Applies
Membership: 9 councillors
Chair and Vice Chair appointed by: Council
Public/Private meetings: Public
Quorum: 3
Frequency: minimum 6 times a year
<p>Terms of reference:</p> <p>To consider:</p> <p>Internal Audit</p> <ul style="list-style-type: none"> (i) The annual Internal Audit Report, including the Head of Internal Audit and Risk Management's Annual Opinion over the Council's assurance framework and internal control environment. (ii) The annual risk-based plan of internal audit work, from which the annual (iii) opinion on the level of governance, risk management and internal control can be derived. The plan will include the budget requirement and resource plan in terms of audit days needed to deliver the programme of work. (iv) The internal audit charter, defining the service's purpose, authority and responsibilities. The charter will cover arrangements for appropriate resourcing define the role of internal audit in fraud-related work and set out arrangements for avoiding conflicts of interest. (v) Regular updates from the Head of Internal Audit and Risk Management on audit and investigation activities. These will include progress on delivering the annual programme of work, emerging themes, risks and issues and management's responsiveness in implementing recommendations and responding to Internal Audit. In line with requirements of the Public Sector Internal Audit Standards, performance of the Internal Audit Service and the results of quality assurance and improvement activities will also be reported. (vi) Specific internal audit reports agreed between the Chair and the Executive Director Resources or the Chief Executive. (vii) The Council's policies on 'Raising Concerns at Work' and the 'Anti fraud and corruption strategy'. (viii) The implementation of relevant legislation relating to fraud and corruption. <p>External Audit</p> <ul style="list-style-type: none"> (i) The External Auditor's Annual Letter and relevant reports. (ii) Specific reports as agreed with the External Auditor. (iii) To comment on the scope and depth of external audit work and to ensure it gives value for money. (iv) The External Auditor's Report to those charged with governance from the audit of the accounts.

Risk Management

- (i) The strategy for effective development and operation of risk management and corporate governance in the Council to ensure compliance with best practice.
- (ii) Departmental and corporate risk registers.

Procurement and Contracts

- (i) An overview of the Council's Constitution in respect of contract procedure rules, financial regulations and relevant codes of conduct and protocols.
- (ii) Reports on waiving of contract procedure rules.

Other issues

- (i) The Council's annual Statement of Accounts.
- (ii) Any matters referred to it from the Monitoring Officer's meetings.
- (iii) Any issue referred to it by the Chief Executive or a Director, or any Council body for determination.
- (iv) An Annual Report, for submission to Council, summarising the work done by the Committee over the past year and outlining work to be done in the year to come.
- (v) The Council's Annual Governance Statement and to formally agree it.
- (vi) Quarterly updates on the use of Regulation of Investigatory Powers Act 2000 (RIPA).
- (vii) Commissioned work from internal and external audit, the Executive Director Resources or other Council officers

Constitution

- (i) To keep under review and make recommendation to the Council advised by the monitoring officer, on the Constitution to ensure that the aims and principles of the Constitution

Members Support

- (i) Making recommendations to the Council for the adoption or revision of a scheme of allowances, training, and development for Members.
- (ii) To consider issues and develop proposals relating to all aspects of Members' support, including:
 - Administrative and ICT support;
 - Members' enquiries; and
 - Members' wellbeing and office accommodation support.

Elections

- (i) To review and agree the electoral arrangements in the borough relating to the designation of polling districts and polling places in accordance with any provisions of the Representation of the People Acts.
- (ii) To receive reports from the Returning Officer on the conduct of major elections in the Borough, and to make relevant recommendations to Council as necessary in respect of the areas which come within the

Council's jurisdiction.

- (iii) To receive reports from the Electoral Registration Officer on the administration of the Register of Electors and the absent voting process in the Borough, and to make relevant recommendations to Council as necessary in respect of the areas which come within the Council's jurisdiction.
- (iv) To consider consultation papers from government and other bodies (such as The Electoral Commission) on aspects of the electoral process, and to agree the Council's formal responses to such consultations.

Appendix C

LONDON BOROUGH OF ENFIELD – General Purposes Committee Work Programme 2024/25

Date of Meeting	Agenda Item	Lead Officer	Comments
Weds 26 June 2024	GPC Annual Work Programme 2024/25	Claire Johnson	
	BDO Progress Report on the External Audit of Accounts for 2019/20	BDO/Annette Trigg	
	Draft Statement of Accounts 2023/24	Annette Trigg	
	Grant Thornton Audit Plan for External Audit of Accounts 2023/24	Annette Trigg/ Grant Thornton	
Weds 24 July 2024	Annual Internal Audit and Counter Fraud Report for 2023/24	Marion Cameron	
	Annual Schools Internal Audit Report for 2023/24	Marion Cameron	
	Meridian Water Risks and Issues Report	Penny Halliday	
	Grant Thornton VFM opinion	Annette Trigg/ Grant Thornton	
	Update and amendment of the Councils Contract Procedure Rules	Claire Reilly/ Michael Sprosson	
	Review of the Member T&D Programme	Claire Johnson	
	Annual Report on Contract Procedure Rules, Waivers and Procurement Services Update for 2023/24	Claire Reilly/ Michael Sprosson	

Date of Meeting	Agenda Item	Lead Officer	Comments
Weds 23 October 2024	6 Monthly Progress Report on Internal Audit and Counter Fraud Activity	Marion Cameron	
	Internal Audit Plan 24/25 (Q3 and Q4)	Marion Cameron	
	Annual Review of the Corporate Risk Register	Andrea Kilby	
	New Corporate Risk Policy	Andrea Kilby	
	Annual Data Protection Officer Report for 2023/24	Rezaur Choudhury/ Andrea Kilby	
	Annual Report on Corporate Complaints and Statutory Complaints including the Annual report from LG Ombudsman 2023/24	Lee Shelsher/Will Wraxall	
	Grant Thornton Progress Report on the External Audit of Accounts for 2023/24	Grant Thornton/Annette Trigg	
	Review of Polling Stations	Lee-Marie Matthews	
Weds 29 Jan 2025	Meridian Water Risk Register and Issues report	Penny Halliday	
	Grant Thornton Progress Report on the External Audit of Accounts for 2023/24	Grant Thornton/ Annette Trigg	
Date of Meeting	Agenda Item	Lead Officer	Comments
Weds 26 March 2025	Approval of the Internal Audit Charter 2025	Marion Cameron	
	Internal Audit Plan 2025/26 (Q1 and Q2)	Marion Cameron	
	6 Monthly Progress Report on Internal	Marion Cameron	

Audit and Counter Fraud Activity		
Grant Thornton Update on 2023/24 Accounts	Annette Trigg/ Grant Thornton	
Mid-year review of Corporate Risk Register	Andrea Kilby	
BDO Progress Report on the External Audit of Accounts	Annette Trigg/BDO	
Annual Governance Statement 2024/25	Terry Osborne/Ludmilla lyavoo	<i>(needs to go to GPC annually and signed off by 31 May)</i>