

MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON WEDNESDAY, 27TH MARCH, 2024

MEMBERS: Councillors Thomas Fawns (Chair), Ayten Guzel (Vice Chair), Nawshad Ali, Alessandro Georgiou, Nelly Gyosheva, Elisa Morreale, Sabri Ozaydin, Julian Sampson. Michael Rye OBE, and Peter Nwosu (General Purposes Committee Independent Person)

Officers: Anette Trigg (Interim Director of Finance), Marion Cameron (Head of Internal Audit), Ludmilla Iyavoo (Senior Litigation and Governance Lawyer) and Nicola Lowther (Governance Manager)

Also Attending: Ciaran McLaughlin (BDO), Sebastian Evans (BDO), Sebastian Evans (BDO) and Matt Dean (Grant Thornton)

1. WELCOME & APOLOGIES

The Chair welcomed everyone to the meeting.

Apologies were received from Cllr Laban who was substituted by Cllr Julian Sampson.

Apologies for lateness were received from Peter Nwosu and Cllrs Ali and Guzel.

2. DECLARATIONS OF INTEREST

No declarations of interest were received.

3. MINUTES OF THE PREVIOUS MEETING

The minutes from the previous meeting held on 31 January 2024 were **AGREED**.

4. BDO PROGRESS REPORT ON EXTERNAL AUDIT OF ACCOUNTS

Ciaran McLaughlin from BDO and Sebastian Evans from BDO attended the meeting. A verbal update was provided on the progress finalising the 2019/20 audit.

Ciaran reiterated BDO's commitment to complete the audit by April 2024 and would look to have final sign off at the next committee meeting in June 2024.

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The update was **NOTED**.

5. GRANT THORNTON UPDATE ON PLANNING 2023/24

Matt Dean, Key Audit Partner from Grant Thornton (GT) attended the meeting. A verbal update was provided on the progression of the 2023/24 Audit.

The Audit Plan will be coming to the next committee meeting in June 2024 which will set out the value for money of work with the aim to finish as many of sets of accounts by end of December 2024, which is subject to where the backstop lands. GT are having early conversations now to get an understanding of the scope of the audit, the requirements and engage with internal specialists to ensure that deadlines are met.

Members asked for a recommendation that the accounts once finalised will go to next appropriate full Council to be considered.

ACTION: Chair to put forward to Officers.

The Chair thanked Grant Thornton for the presentation and update and was confident that it is the start of a very productive working partnership.

The update was **NOTED**.

6. INTERNAL AUDIT, COUNTER FRAUD AND INSURANCE PROGRESS UPDATE

Marion Cameron, Head of Internal Audit provided an overview on the progress against the 2023-23 Internal Audit Plan, the 2023-24 audit reports with limited assurance opinions issued since the last update to the committee and the continued work to target limited audit resources at the highest priority. 58% of audits have been completed which is up from 45% since the last update to the committee in October and one audit has been removed from the plan (Forty Hill Primary School).

In response to Members questions, the Officer confirmed that some purchase card users are no longer with the Council and there has been an ongoing investigation. There is a new purchase card provider that is being used which makes the processing simpler for users and the reviewing process easier for managers and Exchequer Services has overview of spending.

It was also confirmed that direct payments are being withdrawn in cash and these cases are being addressed by Adult Social Care and Finance; the Adult Social Care and Finance Teams have a more collaborative approach now with regards to Adult Social Care Debt Collection with a view to have an end-to-end review and are working through the list of actions over the next two years at which point they will be subject to another audit.

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Furthermore, the Officer advised that the Operational Plan for the Energetik Loan Repayments and Connection Timelines will be going to Cabinet in June 2024.

ACTION: Marion Cameron to share the criteria for risk categories and to provide specific details on the high risk identified on several work orders being raised for the same initial complaint made by a resident.

The report was **NOTED**.

7. **2024-25 INTERNAL AUDIT CHARTER AND 2024-25 INTERNAL AUDIT PLAN**

Marion Cameron (Head of Internal Audit) provided an overview of the report and explained that, in line with the requirements of the Public Sector Internal Audit Standards (PSIAS), they have a responsibility to regularly review the Internal Audit Charter and to establish risk-based plans to determine the priorities of the Internal Audit activity. There have not been any significant changes since last year.

The draft Internal Audit plan is brought to the committee for approval, which is based on risk approach, corporate risk registers, consulting with the Assurance Board and departmental management teams. A more agile approach has been used, with the plan being for 6 months and will come back later in the year to update the committee on the plan for the remainder of the year which is an up-to-date methodology when dealing with internal audit.

AGREED the 2024-25 Internal Audit Charter and the 2024-25 Internal Audit Plan.

8. **ANNUAL GOVERNANCE STATEMENT 2023/24**

Ludmilla Iyavoo (Senior Litigation & Governance Lawyer) provided an overview of the report and stated that the Annual Governance Statement (AGS) needs to be signed off annually by 31 May.

In response to Members questions, the Officer confirmed that the AGS has been devised in consultation with Executive Directors, Directors, the Monitoring Officer, Finance and Audit Teams as well as external auditors Grant Thornton with sign off from the Chief Executive. Further information is to be provided by the Monitoring Officer to members on the purpose and audience of the AGS. Members asked for a more detailed explanation of what constituted covert surveillance. Members also asked what the purpose of the AGS is and had queries with regards to the Local Plan and officers agreed to provide a more detailed explanation to the questions after the meeting.

ACTION: Ludmilla Iyavoo/Terry Osborne

AGREED the Annual Governance Statement 2023/24.

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9. DATES OF FUTURE MEETINGS

NOTED that the future meetings of the General Purposes Committee will be confirmed at the Annual Council meeting on Wednesday 15 May 2024.