

# **General Purposes Committee Annual Report 2021/22**

## **Chair's Introduction**

I am very pleased to present this General Purposes Committee Annual Report for 2021/22 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 2021/22. My thanks also go to BDO (external auditors) and to Council officers who have supported the work of the Committee and more specifically me in my role as Chair.

Councillor Mahym Bedekova  
Chair

## 1. Introduction

This report details the activity of the General Purposes Committee for the year 2021/22.

## 2. Proposal

Council is 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, 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 and 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 2021/22, the membership of the Committee was as follows:

### **Councillors:**

Mahym Bedekova (Chair)

Tim Leaver (Vice Chair)

Claire Stewart

Ergin Erbil

Katherine Chibah

Lee David-Sanders

Joanne Laban

Edward Smith

Dino Lemonides

### **Independent Member:**

Peter Nwosu

## 4. General Purposes Committee

Work undertaken during 2021/22 supported the following key areas, the specific items considered at each committee meeting are shown at appendix A:

- Adequacy of the internal control environment of the Council Internal Audit Plan and Audit Charter.
- Governance Processes - Annual Governance Statement.
- Financial management - Annual statement of accounts.
- Risk Management - Risk Registers.

- Election arrangements for polling districts and Polling stations following the approval of the new ward boundaries
- Cyber Security

## **5. Internal Audit Service**

### **Draft Work Plan and Audit Charter**

In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service during the period 1 April 2021 to 31 January 2022 through periodic and annual reports.

The Internal Audit Plan for 2021/22 was submitted to and agreed by the General Purposes Committee on 4 March 2021.

The Head of Internal Audit and Risk Management, in collaboration with the internal Assurance Board, focuses limited audit resources at the highest priority Corporate and Schools' services

## **6. External Auditors**

The Council's external Auditors are currently BDO LLP. Representatives attend every meeting and contribute to governance processes within the Council and the development of committee members.

## **7. 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. In 2021/22 the Committee held private meetings with BDO to gain assurances regarding this, with no officers present, this is in line with CIPFA good practice guide.

Over the last year, the Statement of Accounts has been a core discussion with robust challenge from the GPC members regarding the fact that the accounts have not been signed off for 2019-20 and 2020-21. The areas of challenge have included receiving progress updates from officer on challenges and the improvements made to the statement of accounts as well as reports on progress on the audit. In addition, the GPC have received reports from BDO regarding the audit progress and the sector challenges as a whole with resourcing levels. The Statement of Accounts for both years were submitted to the required deadline.

This remains a current issue as the GPC starts the 2022/23 programme of work and will continue to monitor progress.

## **8. Corporate Risk Registers**

The Committee received updates at every meeting on the Councils corporate risk register. The Committee also looked in detail at the Brexit Risk Register and the COVID 19 Risk Register.

The committee are able to bolster their understanding of the areas and suggest items for consideration for inclusion. This greater understanding provides reassurance that mitigation measures are in place to reduce risks.

## **10. Member Development**

Members received a report on the member induction programme to support newly elected, and re-elected members following the election in May 22. The comprehensive programme of support developed for members immediately following elections and ongoing programme of training throughout the year was well received and supported by the Committee.

As part of the Induction programme, following AGM and prior to any meetings of General Purposes, members of the committee will receive Audit & Risk training.

## **11. Electoral Services Update – Polling District and Polling Places review**

The statutory responsibility for reviewing UK Parliamentary polling districts and places rests with each relevant local authority in Great Britain for so much of any constituency as is situated in its area.

The responsibility to provide recommendations to Council on electoral arrangements in the borough relating to the designation of polling districts and polling places lies with the General Purposes Committee.

Following the approval of the Local Government Boundary Commission for England new ward boundaries and implementation for the May 22 election, a comprehensive review of polling districts and stations was required. Members were kept informed of progress throughout the year and fed views into the review at all stages before it went to Council for final approval.

## **13. Work programme 2022/23**

The General Purposes Committee work programme for 2022/23 will be confirmed at the first meeting.

### Summary of General Purposes Committee Work Programme 2021/22

Date of Meeting	Reports Considered
30 June 21	<ul style="list-style-type: none"> <li>• BDO update report 2019/20 &amp; 2020/21 statement of Accounts.</li> <li>• Internal Audit Annual Report 2020/21.</li> <li>• Schools Audit Annual report 2020/21.</li> <li>• 2020/21 Internal Audit Plan</li> <li>• Counter Fraud Service Annual Report 2020/21.</li> <li>• Counter Fraud Strategy &amp; 2021/22 Operational Plan</li> <li>• 2021/22 Risk Strategy &amp; Risk Operating Plan.</li> <li>• Risk Registers.</li> </ul>
4 August 21	<ul style="list-style-type: none"> <li>• Statement of Accounts</li> <li>• Annual Governance Statement</li> <li>• BDO Audit update report 2019/20 &amp; 2020/21</li> <li>• Revised guidance on external auditors work on value for money arrangements</li> <li>• Cyber security &amp; Technology update</li> <li>• Polling District &amp; Polling Place review</li> <li>• Risk Register Update</li> <li>• CIPFA Independent Review of General Purposes Committee</li> <li>• Audit &amp; Risk Management Service Progress Report</li> <li>• Meridian Water risk register</li> </ul>
14 October 21	<ul style="list-style-type: none"> <li>• Polling District &amp; Polling Place review</li> <li>• Local Government &amp; Social Care ombudsman annual review</li> <li>• Statement of Accounts</li> <li>• Risk Register Update (Corporate Risk Register, Brexit Risk Register, Covid 19 Risk Register)</li> <li>• Audit &amp; Risk Management Service Progress Report</li> <li>• Meridian Water risk register</li> </ul>
13 January 2022 (Informal meeting)	<ul style="list-style-type: none"> <li>• Update on Statement of Accounts</li> <li>• Draft Ten-year Treasury Strategy</li> <li>• Corporate Risk Register</li> <li>• Elections Review</li> <li>• Complaints &amp; Information Annual Report</li> <li>• CIPFA review of GPC report</li> <li>• Audit &amp; Risk Management Service Progress Report</li> <li>• Member Induction &amp; Development sessions</li> <li>• Meridian Water Risk Register update</li> </ul>
3 March 2021	<ul style="list-style-type: none"> <li>• 2022/23 Internal Audit Charter &amp; Draft 2022/23 Internal Audit Plan</li> <li>• Corporate Risk Register Update</li> <li>• 2022/23 Risk Management Strategy and Risk Operating Plan</li> <li>• Counter Fraud Strategy &amp; 2022/23 Operating Plan</li> </ul>

	<ul style="list-style-type: none"><li data-bbox="518 152 981 188">• Audit Plan 2020/21 Accounts</li></ul>
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<b>GENERAL PURPOSES COMMITTEE</b>
<b>Appointed by:</b> Chair and Vice Chair appointed by Council
<b>Proportionality:</b> Applies
<b>Membership:</b> 9 councillors
<b>Chair and Vice Chair appointed by:</b> Council
<b>Public/Private meetings:</b> Public
<b>Quorum:</b> 3
<b>Frequency:</b> minimum 6 times a year
<p><b>Terms of reference:</b></p> <p>To consider:</p> <p>Internal Audit</p> <ul style="list-style-type: none"> <li>(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.</li> <li>(ii) The annual risk-based plan of internal audit work, from which the annual</li> <li>(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.</li> <li>(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.</li> <li>(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.</li> <li>(vi) Specific internal audit reports agreed between the Chair and the Executive Director Resources or the Chief Executive.</li> <li>(vii) The Council's policies on 'Raising Concerns at Work' and the 'Anti fraud and corruption strategy'.</li> <li>(viii) The implementation of relevant legislation relating to fraud and corruption.</li> </ul> <p>External Audit</p> <ul style="list-style-type: none"> <li>(i) The External Auditor's Annual Letter and relevant reports.</li> <li>(ii) Specific reports as agreed with the External Auditor.</li> <li>(iii) To comment on the scope and depth of external audit work and to ensure it gives value for money.</li> <li>(iv) The External Auditor's Report to those charged with governance from the audit of the accounts.</li> </ul>



#### 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.