

AUDIT AND RISK MANAGEMENT COMMITTEE

Wednesday, 1 March 2023

Present: Councillor S Mountney (Chair)
Councillors S Kelly T Cox
Jason Walsh S Powell-Wilde
A Davies

48 WELCOME AND INTRODUCTION

The Chair opened the meeting and reminded everyone that the meeting was being webcast and a copy was retained on the Council's website.

49 APOLOGIES FOR ABSENCE

An apology for absence was received from Independent Member Joanne Byrne.

50 MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST

Members were asked to consider whether they had any disclosable pecuniary interests and/or any other relevant interest in connection with any item(s) on this agenda and, if so, to declare them and state what they were.

Councillor Sue Powell-Wilde declared a personal interest in Item 9 ((Minute 56) 2021/22 Statement of Accounts for Wirral Council Merseyside Pension Fund and Annual Governance Statement) as she was a member of the Merseyside Pension Fund.

51 MINUTES

Resolved – That the minutes of the meeting held on 17 January 2023, be approved.

52 PUBLIC QUESTIONS

One question had been received from Mr Graham Lowsby concerning the 'Hoylake Golf Resort', and whether the Chair believed that the outcome of the Internal Audit investigation fully answered the motion as it was proposed.

The Chair responded that the Chief Internal Auditor was briefed to investigate the governance and financial arrangements associated with the 'Hoylake Golf Resort' with an emphasis on the timeline, governance and decision making provided throughout the initiative. The investigation was completed fully in

accordance with this brief which was concerned about the process followed rather than the merit of the decision.

Mr Lowsby asked as a supplementary question whether the investigation indicated that there were any lessons learnt.

The Chair replied that a written answer would be provided.

53 **STATEMENTS AND PETITIONS**

There were no statements or petitions.

54 **QUESTIONS BY MEMBERS**

There were no questions from Members.

55 **INTERNAL AUDIT UPDATE REPORT**

The Chief Internal Auditor presented his report which identified and evaluated the performance of the Internal Audit Service and included details of any issues arising from the actual work undertaken during the period 10 January to 13 February 2023. Of particular note was the ongoing work to support the development of control of the new finance system Oracle Fusion so that data was transferred in a secure way.

Members questioned the scheduling of school audits and were informed that the rolling programme developed a risk score which set priorities and all schools were covered within a four-year period.

Resolved: That the report be noted.

56 **CORPORATE RISK MANAGEMENT UPDATE**

The Continuity & Compliance Manager presented the report of the Director of Finance which provided an update on activity related to the Corporate and Directorate Risk Registers and the Council's risk management arrangements. It was noted that the Directorate Business Plan production was underway and Risk Management Workshops were taking place.

Members discussed the details on particular risks and requested detail at future workshops of the detail below the risk scores.

Resolved: That the report be noted.

57 **WHISTLEBLOWING ANNUAL UPDATE**

The Principal Lawyer: Litigation & Governance presented the report of the Director of Law and Governance which was an annual report required by the Council's Whistleblowing Policy. The report summarised the number / nature of the concerns raised under the Whistleblowing Policy, details of the service(s) to which the concerns relate, and the steps being taken to investigate the concerns further, and any relevant matters or issues that had arisen in connection with the Whistleblowing Policy. It was noted that there was a minimum number of complaints and they were related to two areas. They had been investigated.

Members questioned the methods available for reporting concerns.

Resolved: That the report be noted.

58 **2021/22 STATEMENT OF ACCOUNTS FOR WIRRAL COUNCIL, MERSEYSIDE PENSION FUND AND ANNUAL GOVERNANCE STATEMENT**

The Senior Finance Manager presented the report of the Director of Finance which brought the final Accounts and the Audit Findings Reports of both Wirral Council and Merseyside Pension Fund as required by the Council's Constitution. The report also presented the Annual Governance Statement for consideration and approval by the Committee. It was reported that the audit was substantially complete besides the Value for Money section which was expected in June 2023.

A representative from the external auditors Grant Thornton discussed the Council accounts audit with Members and informed them that they expected to give an unmodified audit report from the draft presented in October 2022.

Resolved: That

- (1) the changes to the draft Accounts, and the External Audit Findings Reports for Wirral Council and Merseyside Pension Fund be noted.**
 - (2) the final Accounts (Council and Merseyside Pension Fund) be approved as presenting a true and fair view of the Council's and Merseyside Pension Fund's income and expenditure for the year and its overall financial position.**
 - (3) the Annual Governance Statement 2021/22 be approved.**
 - (4) the Letters of Representation for Wirral Council and Merseyside Pension Fund be approved.**
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