



POLICY AND RESOURCES COMMITTEE

7 September 2022

REPORT TITLE:	EXTERNAL AUDIT ANNUAL AUDIT REPORT 2020-21, AUDITORS REPORT COMPANY GOVERNANCE 2020- 21 AND MERSEYSIDE WASTE VALUE FOR MONEY REPORT 2020-21
REPORT OF:	DIRECTOR OF LAW AND GOVERNANCE

REPORT SUMMARY

The report provides for consideration of the recommendations of the Audit and Risk Management Committee in respect of External Audit Annual Audit Report 2020-21, Auditors Report Company Governance 2020- 21 and Merseyside Waste Value for Money Report 2020-21.

The full minute of the Audit and Risk Management Committee and associated Report of the Director of Resources is attached.

RECOMMENDATION/S

The Policy and Resources Committee is recommended to consider the referral from the Audit and Risk Management Committee Meeting held on 20 July 2022 date, requesting that the Committee considers the reports and associated appendices and that they be forwarded to Council for final approval and publication on the Council website.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 Policy & Resources Committee is charged by full Council to provide a co-ordinating role across all other service committees and retain a 'whole-council' view of performance, budget monitoring and risk management. In particular, this includes specific responsibility for a decision that has a major impact on a number of Council services or on the Council as a whole. (paragraph 1.2 (b)(i) in section 3B of the Constitution).
- 1.2 The Audit and Risk Management Committee has responsibility for approving the Statement of Accounts and the Annual Governance Statement (AGS) on behalf of the Council, which is a requirement under The Accounts and Audit Regulations 2015 and The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020.
- 1.2 The Annual Audit Report and associated reports are an essential element of the independent external audit process. These reports are to be presented to a Committee of the Council for their consideration.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 Other options have been considered as reported within the minutes of the Audit and Risk Management Committee and appended report.

3.0 BACKGROUND INFORMATION

- 3.1 The Council's external auditors (Grant Thornton) completed the Council's main audit 2020-21 Accounts in January 2022, with the exception of the Whole of Government Accounts which are due to be audited in July 2022 following a delay from HM Treasury in issuing access to the portal for completion and submission.
- 3.2 The auditors are also under a duty to provide an Annual Audit Report of the key issues/findings from their audit for consideration by a wider audience across the Council, Pension Fund, and its key stakeholders. These are attached as appendices to this report.
- 3.3 The Annual Audit Report and the Value for Money review of Governance of Company and other Investments contain a set of recommendations for the Council to Implement. These recommendations are included as Appendix 4 which provides the action the Council is taking or will take to implement those recommendations and when.
- 3.4 As the recommendations are for other Committees and the wider Council, the report would need to be considered by a full Council meeting via Policy and Resources Committee.

4.0 FINANCIAL IMPLICATIONS

- 4.1 There are no specific financial implications to the report although the recommendations may come with cost implications once they are considered and implemented by appropriate Committees.

5.0 LEGAL IMPLICATIONS

- 5.1 In accordance with the Part 3B of Constitution (Committee Terms of Reference), the Policy and Resources Committee has two main areas of responsibility, which is to provide strategic direction to the operation of the Council, including making decisions on policies and co-ordinating spend not reserved to full Council, and to maintain a strategic overview of outcomes, performance, risk management and budgets.
- 5.2 The Policy & Resources Committee is charged by full Council to provide a co-ordinating role across all other service committees and retain a 'whole-council' view of performance, budget monitoring and risk management. In particular, this includes specific responsibility for a decision (1.2 (b)(i)) that has a major impact on a number of Council services or on the Council as a whole.
- 5.3 As part of the matter of business that was the subject of the report to Audit and Risk Management Committee falls under that responsibility reserved to the Policy and Resources Committee, the Audit and Risk Management Committee's resolution is presented as a recommendation.
- 5.4 As the decision in this matter is the subject of a recommendation from another Committee, the Policy and Resources Committee must take into account the resolution of that Committee and give due regard to the guidance and comments made by its members. The Policy and Resources Committee must not, however, consider itself bound by that Committee's recommendations or otherwise fetter its discretion; its Members must come to their own decision. In doing so, the Committee must satisfy itself that it has been provided with all relevant information or a suitable précis to enable it to comply with its duties and make a lawful decision.
- 5.5 Other legal considerations are as set out in the annexed report(s).

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 6.1 This report is for information only and does not contain any direct resource implications.

7.0 RELEVANT RISKS

- 7.1 The risks were covered in the original report submitted to the Committee.

8.0 ENGAGEMENT/CONSULTATION

8.1 Engagement and Consultation were covered in the original report submitted to the Committee.

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 There are no direct environment or climate implications from this decision.

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 There are no direct community wealth implications from this decision.

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APPENDICES

Appendix 1 – Minute 18 2022/23 Audit and Risk Management Committee
Appendix 2 – Report and associated appendices - External Audit Annual Audit Report 2020-21, Auditors Report Company Governance 2020- 21 and Merseyside Waste Value for Money Report 2020-21

BACKGROUND PAPERS

External Audit Findings Report 2020-21
Statement of Accounts 2020-21
External Audit Plan 2020-21

SUBJECT HISTORY (last 3 years)

Council Meeting	Date