



AUDIT & REGULATORY COMMITTEE

Meeting: Wednesday, 29 November 2023 at 6.30 pm in Board Room, Pavilion Gardens, Buxton

Present: Councillor O Cross (Chair)

Councillors P Bell, A Benham, Mrs H Burbidge, J Collins, L Grooby (substitute for A Hopkinson), M Hall, K Sizeland (substitute for N Gourlay), M Taylor and Mr M Thomas

Councillor A McKeown, Mr M Thomas and Mrs H Burbidge were also in attendance.

Apologies for absence were received from Councillors N Gourlay, A Hopkinson and C Payne

24/23 TO RECEIVE DISCLOSURES OF INTEREST ON ANY MATTERS BEFORE THE COMMITTEE
(Agenda Item 2)

There were no declarations made.

24/24 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING
(Agenda Item 3)

RESOLVED:

That the minutes of the meeting held on 29 November 2023 be approved as a correct record subject to the attendance being amended to include Mr M Thomas.

24/25 AUDIT PROGRESS AND SECTOR UPDATE REPORT (EXTERNAL AUDITORS)
(Agenda Item 4)

The report provided the Committee with a update on the progress of the Council's external auditors delivering their responsibilities. The paper also included a summary of emerging national issues and a number of challenge questions in respect of these emerging issues. It was reported that value for money work was in progress and was due to be reported at the next meeting with the opinion on the 2022/23 Statement of Accounts.

RESOLVED:

That the report be noted.

24/26 HIGH PEAK BOROUGH COUNCIL AUDIT PLAN
(Agenda Item 5)

The External Auditor provided an overview of the High Peak Borough Council Audit Plan to the Committee. Members queried the management override of controls. It was explained that these included journal transfers and were authorised by a number of officers in the Finance team in accordance with agreed procedures. No issues had been identified in this regard. Discussion also included the level of reserves which would be considered as part of the Medium Term Financial Plan and the impact of audit fees that had increased due to the doubling of audit hours required.

RESOLVED:

That the report be noted.

24/27 TREASURY MANAGEMENT UPDATE
(Agenda Item 6)

The purpose of the report was to allow the robust scrutiny of the Council's Treasury Management performance in 2023/24 in compliance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management and generally accepted good practice.

It was reported that interest rates were not forecasted to increase further and may decrease during the next financial year at the earliest. The Committee discussed the frequency of forecasts received and queried the level of risk associated with climate change with regards to treasury management which was an emerging market.

RESOLVED:

That the current Treasury Management position as at 31st October 2023 be noted.

24/28 2023/24 INTERNAL AUDIT PERIODIC REPORT SEPTEMBER TO NOVEMBER 2023
(Agenda Item 7)

The Accounts and Audit Regulations 2015 required the Council to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance". In accordance with the Public Sector Internal Audit Standards, the Audit Manager must report periodically to the Audit Committee on the internal audit activity's performance relative to its plan.

It was reported that due to staff turnover there may be an impact on the delivery of the audit plan. With regards to the Leisure Contract Management audit staffing issues had been addressed which would assist performance.

RESOLVED:

That the progress information contained within the report be noted.

24/29 WHISTLEBLOWING POLICY
(Agenda Item 8)

The *Public Interest Disclosure Act 1998* received the Royal Assent in July 1998 and came into force on 2 July 1999. The Act gave protection to “whistleblowers” that raise concerns about serious fraud or malpractice at their place of work against victimisation or dismissal, provided they have acted in a responsible way in dealing with their concerns. In support of this, the Council actively promoted its Whistleblowing Policy to ensure all relevant parties were aware of it and of how and when to use it.

It was explained that the Whistleblowing Policy was promoted via team briefs, staff communications, posters and was referred to in the staff survey. Suppliers were asked to confirm their arrangements for whistleblowing as part of the procurement the process.

RESOLVED:

1. That the Whistleblowing Policy attached at Appendix 1 to the report be approved and adopted.
2. That the activity outlined in the report, aimed at promoting the Whistleblowing Policy within High Peak Borough Council be noted.

24/30 COUNTER FRAUD AND CORRUPTION STRATEGY
(Agenda Item 9)

Theft, fraud, corruption and bribery are all criminal offences; the Council was committed to the highest standards of integrity and would not tolerate them in any form. By having an anti fraud and anti corruption framework in place this demonstrated the Council’s zero tolerance to any form of fraudulent activity, it was therefore important that the existing framework was reviewed and updated to take into account new legislation, procedures and best practice.

It was suggested that the Strategy be updated to include reference to public accusations, for example any made via social media, and that members subject to such accusations be given relevant support/advice from the Council’s Monitoring Officer.

RESOLVED:

That the Council’s updated Counter Fraud & Corruption Strategy be approved, subject to an amendment with regards to public accusations against members as set out above. .

24/31 RISK MANAGEMENT UPDATE

(Agenda Item 10)

The purpose of the report was to enable the Committee to seek assurance as to the adequacy of the Council's Risk Management arrangements in accordance with accepted good practice. It was confirmed that no risks had moved category but that some project risks had now been closed. Risks relating to climate change and opportunity risks that related to funding for community groups would be further considered.

RESOLVED:

That the Council's current risk position and the mitigation / fruition plans summarised within Appendix A (strategic risks), Appendix B (operational risks), Appendix C (project risks) and Appendix D (opportunity risks) of the report be noted.

24/32 NOMINATION OF MAYOR

(Agenda Item 11)

The Committee considered the selection of the Mayor for the municipal year 2024/25.

RESOLVED:

That at its meeting on 7 December 2023 Council confirm that the Labour Group be invited to make a nomination for the appointment of Mayor for the municipal year 2024/25.

24/33 WORK PROGRAMME

(Agenda Item 12)

The Committee was informed that the Statement of Accounts and the Annual Governance Statement would be added to the Work Programme. Members were also encouraged to complete the Knowledge and Skills Survey.

RESOLVED:

That the work programme be noted, subject to the above amendment.

The meeting concluded at 7.25 pm

CHAIRMAN