



### **Oversight and Governance**

Chief Executive's Department  
Plymouth City Council  
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## **AUDIT AND GOVERNANCE COMMITTEE**

Wednesday 11 December 2024  
10.00 am  
Warspite Room, Council House

### **Members:**

Councillor Allen, Chair  
Councillor Finn, Vice Chair  
Councillors Cuddihee, P.Nicholson, Raynsford and Stevens.  
Independent Member Mrs Benny.

Members are invited to attend the above meeting to consider the items of business overleaf.

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**Tracey Lee**  
Chief Executive

# **Audit and Governance Committee**

## **Agenda**

### **1. Apologies**

To receive apologies for non-attendance submitted by Committee Members.

### **2. Declarations of Interest**

Members will be asked to make any declarations of interest in respect of items on this Agenda.

### **3. Chair's Urgent Business**

To receive reports on business which, in the opinion of the Chair, should be brought forward for urgent consideration.

### **4. Auditors Annual Report (To Follow)**

### **5. Audit Findings Reports 2021/22 and 2022/23 (To Follow)**

### **6. Approval of Statement of Accounts 2021/22 and 2022/23 (To Follow)**

### **7. Tracking Decisions (Pages 1 - 6)**

### **8. Work Programme (Pages 7 - 10)**

**Audit and Governance Committee – Tracking Decisions 2024/25**

| Minute No.   | Resolution  | Date Due & Progress   |
|--|---|---|
| <p>Minute 42</p> <p><b>Risk Management Monitoring Report November 2023</b></p> <p>28 November 2023</p> | <p>A SharePoint page would be created for members of the Committee, to see risk management information in near real time.</p>   | <p><b>Date Due:</b> January 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Request formally made 1 December 2023. Chased 26 March 2024, 23 April 2024, 12 July 2024.</p>   |
| <p>Minute 59</p> <p><b>External Audit – Audit Findings Report 2020/21</b></p> <p>12 March 2024</p>     | <p>There would be an independent review into the pension transaction from October 2019 and as soon as there was information on when the review was to take place, and what its scope would be, David Northey (Service Director for Finance) would let members of the Committee know, as well as any other relevant Councillors.</p> | <p><b>Date Due:</b> Ongoing.</p> <p><b>Officer Responsible:</b> David Northey</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Update provided to the Committee at the 23 July 2024 and 10 September 2024 meetings. Further updates to be provided when possible.</p> |
| <p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>                              | <p>Ross Jago (Head of Governance, Performance and Risk) agreed to provide members with an explanation as to why Councillors, agency workers and contractors were exempt from the Whistleblowing Policy.</p>   | <p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p>  |

**Audit and Governance Committee – Tracking Decisions 2024/25**

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| <p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p> | <p>It was suggested that Section 3.4 be considered for re-wording, as it put too much pressure on people to put their name to a whistleblowing report.</p>  | <p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p> |
| <p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p> | <p>Section 2.2 did not include inappropriate behaviour, so Ross Jago (Head of Governance, Performance and Risk) agreed to provide information to members on how this would be dealt with through existing HR policies, or if it needed to be included in the Whistleblowing Policy.</p> | <p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p> |
| <p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p> | <p>It was suggested that Section 6.1 a should be changed to ‘any Councillor’.</p>   | <p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p> |
| <p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p> | <p>It was suggested that ‘MP’s’ be included in Section 6.1.</p>   | <p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p> |

**Audit and Governance Committee – Tracking Decisions 2024/25**

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| Minute 60<br><b>Whistleblowing Policy</b><br>12 March 2024                         | Ross Jago (Head of Governance, Performance and Risk) agreed to provide information to the Committee on process if the Service Director was the subject of a Whistleblowing issue.    | <b>Date Due:</b> 27 March 2024<br><b>Officer Responsible:</b> Ross Jago<br><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.  |
| Minute 19<br>Recommendation 2<br><b>Constitutional Update</b><br>23 July 2024      | Review the efficiency and effectiveness of these changes at an Audit and Governance Committee meeting in March 2025.   | <b>Date Due:</b> 11 March 2025<br><b>Officer Responsible:</b> Ross Jago<br><b>Progress:</b> Added to the work programme 24 July 2024 for the 11 March 2024 meeting.  |
| Minute 23a & 23l<br><b>Annual Information Governance Statement</b><br>23 July 2024 | The Annual Information Governance Statement report was to be split into Part I and Part II. Furthermore, it would include benchmarking figures, if obtained, on numbers of requests. | <b>Date Due:</b> July 2025<br><b>Officer Responsible:</b> John Finch<br><b>Progress:</b> Requested for the July 2025 meeting.  |
| Minute 32<br><b>Committee Self-Assessment</b><br>10 September 2024                 | Councillors who had been substitutes on the Committee would be invited to complete the self-assessment.  | <b>Date Due:</b> 17 September 2024<br><b>Officer Responsible:</b> Ross Jago<br><b>Progress:</b> Complete. Formal request made 12 September 2024. Link shared on 12 November 2024 with all members and substitutes for the Committee since November 2022. |

**Audit and Governance Committee – Tracking Decisions 2024/25**

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| <p>Minute 40</p> <p><b>Plymouth City Council Audit Plan 2023/24</b></p> <p>12 November 2024</p>                                   | <p>Committee members would be provided with the asset revaluation schedule and the list/value of assets revalued in 2023-24.</p>   | <p><b>Date Due:</b> 26 November 2024</p> <p><b>Officer Responsible:</b> Carolyn Haynes</p> <p><b>Progress:</b> Formal requests made 12 November 2024. Information shared via email on 29 November 2024.</p> |
| <p>Minute 41</p> <p><b>Auditor’s Annual Report (Interim Version) for the year ended 31 March 2024</b></p> <p>12 November 2024</p> | <p>Add Procurement Readiness Report to the work programme.</p>   | <p><b>Date Due:</b> 15 November 2024</p> <p><b>Officer Responsible:</b> Hannah Chandler-Whiting</p> <p><b>Progress:</b> Complete. Added to work programme for February 2025 on 12 November 2024.</p>        |
| <p>Minute 43</p> <p><b>Internal Audit Half Year Report 2024/25</b></p> <p>12 November 2024</p>                                    | <p>Add Debt Breakdown to the work programme.</p>   | <p><b>Date Due:</b> 15 November 2024</p> <p><b>Officer Responsible:</b> Hannah Chandler-Whiting</p> <p><b>Progress:</b> Complete. Added to work programme for February 2025 on 12 November 2024.</p>        |
| <p>Minute 49</p> <p><b>Risk Management Monitoring Report</b></p> <p>12 November 2024</p>  | <p>The Medium Term Financial Strategy, that had been published on 11 November 2024 online, would be shared with the Committee.</p> | <p><b>Date Due:</b> 15 November 2024</p> <p><b>Officer Responsible:</b> Ross Jago/Hannah Chandler-Whiting</p> <p><b>Progress:</b> Complete. Link shared with Committee members on 13 November 2024.</p>     |

**Audit and Governance Committee – Tracking Decisions 2024/25**

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| <p>Minute 50</p> <p><b>Performance and Accountability Framework</b></p> <p>12 November 2024</p> | <p>Add the Data to Intelligence Strategy to the work programme for March 2025 for the Committee to review.</p> | <p><b>Date Due:</b> 15 November 2024</p> <p><b>Officer Responsible:</b> Hannah Chandler-Whiting</p> <p><b>Progress:</b> Complete. Item added 13 November 2024.</p> |
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## Audit and Governance Committee

Work Programme 2024/25



Please note that the work programme is a 'live' document and subject to change at short notice. The information in this work programme is intended to be of strategic relevance.

For general enquiries relating to the Council's Committees, including this Committee's work programme, please contact Hannah Chandler-Whiting (Democratic Advisor) on 01752 305155.

| Date of Meeting | Agenda Item   | Reason for Consideration                 | Lead Officer                               |
|-----------------|---|--|--|
| 23 July 2024    | Role of an Audit Member   | Standing Item (Verbal Report)            | Paul Dossett                               |
|                 | External Audit Report – Progress Report/Plan 2023/24  |  | Paul Dossett                               |
|                 | External Audit Report – 2020/21 Audit findings report   |  | Paul Dossett                               |
|                 | Management Response to GT 2024 Actions including a revised Management Review and Action Plan addressing the CIPFA Financial Management Code |  | David Northey                              |
|                 | Update on Capitalisation  | (Verbal Report)                          | David Northey                              |
|                 | Statement of Accounts 2019/20 Accounts and 2020/21 Accounts   |  | Carolyn Haynes                             |
|                 | Draft Statement of Accounts 2023/24   |  | Carolyn Haynes                             |
|                 | Contract Standing Orders  |  | Holly Golden/Liz Bryant/Alison Critchfield |
|                 | Procurement Strategy  |  | Holly Golden                               |
|                 | Treasury Management Outturn Report 2023/24  |  | Wendy Eldridge                             |
|                 | Internal Audit Actions Review   |  | Louise Clapton                             |
|                 | Internal Audit End of Year Report   | Annual Report                            | Louise Clapton                             |
|                 | Internal Audit Strategy and Charter 2024/25   | Annual Report                            | Louise Clapton                             |
|                 | Annual Information Governance Statement   | Annual Report                            | John Finch                                 |
|                 | Counter Fraud Annual Report   | Annual Report                            | Ken Johnson                                |
|                 | Annual Governance Statement   |  | Ross Jago                                  |
|                 | Constitutional Update   |  | Ross Jago                                  |
|                 | Risk Management Monitoring Report   |  | Ross Jago                                  |
|                 | Electoral Cycle Consultation  | Council Motion on Notice from 24/06/24   | Elinor Firth                               |
|                 |   | Update on External Audit Recommendations | Standing Item (Verbal Update)              |

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| <b>10<br/>September<br/>2024</b>                         | Capitalisation Direction Update                       |  | David Northey                                       |
|  | Internal Audit Progress Report                        |  | Louise Clapton                                      |
|  | Committee Self-Assessment                             |  | David Northey/Ross Jago                             |
|  | Health, Safety and Wellbeing Annual Report 2023/24    | Annual Report                                    | Kirstie Spencer                                     |
|  | Family of Companies                                   |  | Liz Bryant  |
| <b>12<br/>November<br/>2024</b>                          | Plymouth City Council Audit Plan 2023/24              |  | Jackson Murray                                      |
|  | Interim Auditor's Annual Report                       |  | Jackson Murray                                      |
|  | Counter Fraud Half Year Report                        | Half Year Report                                 | Ken Johnson   |
|  | Internal Audit Actions report                         |  | Louise Clapton                                      |
|  | Internal Half Year Report                             | Half Year Report                                 | Louise Clapton                                      |
|  | Capital Finance Strategy                              | Annual Report                                    | Wendy Eldridge                                      |
|  | Treasury Management Strategy                          | Annual Report                                    | Wendy Eldridge                                      |
|  | Treasury Management Mid-Year Review                   | Annual Report                                    | Wendy Eldridge                                      |
|  | Risk Management Monitoring Report                     |  | Ross Jago   |
|  | Performance and Accountability Framework              | Moved from September to November on 28 Aug 2024. | Ross Jago   |
|  | Committee Self-Assessment                             | Added by officers 30 August 2024.                | David Northey/Ross Jago                             |
|  | Electoral Cycle Consultation                          |  | Liz Bryant/Caroline Marr/Andrew Binding/Ellie Firth |
| <b>11<br/>December<br/>2024<br/>(Additional Meeting)</b> | Approval of Statement of Accounts 2021/22 and 2022/23 |  | Carolyn Haynes/Paul Dossett                         |
| <b>14 January<br/>2025</b>                               | Update on External Audit Recommendations              | Standing Item                                    | David Northey                                       |
|  | Committee Self-Assessment                             | Added during 10 September 2024 meeting           | Ross Jago/David Northey                             |
|  | Treasury Management Board Update                      | Update Report                                    | Wendy Eldridge                                      |
|  | Debt Breakdown  |  | David Northey                                       |
|  | Procurement Readiness Action Plan                     |  | Holly Golden  |
| <b>18 February<br/>2025</b>                              | Update on External Audit Recommendations              | Standing Item                                    | David Northey                                       |
|  | Capitalisation Direction Update                       |  | David Northey                                       |

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| <b>(Additional Meeting)</b>              | TBC (Update on External Audit Progress 19/20-23/24)              |  | Paul Dossett   |
|  | Approval of Statement of Accounts 2023/24                        |  | Carolyn Haynes |
|  | Procurement Readiness Report                                     |  | Holly Golden   |
| <b>Items to be schedule for 2024/25</b>  |  |  |                |
| <b>11 March 2025</b>                     | External Audit Progress Report                                   |  | Paul Dossett   |
|  | External Audit – Audit Findings Report 2023/24                   |  | Paul Dossett   |
|  | Update on External Audit Recommendations                         | Standing Item  | David Northey  |
|  | Internal Audit Strategy and Charter 2025/26                      | Annual Report  | Louise Clapton |
|  | Internal Audit Plan 2024/25                                      |  | Louise Clapton |
|  | Whistleblowing Policy  | Annual Review  | TBC            |
|  | Treasury Management Practices Principles and Schedules 2025/26   | Annual Item  | Wendy Eldridge |
|  | Quarterly Prudential Indicators                                  | Quarterly Report   | Wendy Eldridge |
|  | Treasury Management Board Update                                 | Update Report  | Wendy Eldridge |
|  | Procurement Strategy   | Update every 6 months  | Holly Golden   |
|  | Review of efficiency and effectiveness of Constitutional Updates | Identified for consideration at the July 2024 meeting.           | Ross Jago      |
|  | Risk Management Monitoring Report                                |  | Ross Jago      |
|  | Data to Intelligence Strategy                                    | Review Identified for consideration at the November 2024 meeting | Ross Jago      |
| <b>Items to be schedule for 2024/25</b>  |  |  |                |
| <b>2024/25</b>                           | Regulatory Regimes   | Identified for consideration at the March 2024 meeting.          | Ross Jago      |
| <b>2024/25</b>                           | Pre-Election Period Rules  | Identified for consideration at the July 2024 meeting.           | Liz Bryant     |
| <b>Items to be scheduled for 2025/26</b> |  |  |                |
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