



MEETING:       AUDIT AND GOVERNANCE COMMITTEE

DATE:           Wednesday 20 March 2024

TIME:           3.00 pm

VENUE:         Birkdale Room - Southport Town Hall, Lord Street, Southport, PR8  
1DA

## Member

Cllr. Dave Robinson (Chair)  
Cllr. Michael Roche (Vice-Chair)  
Cllr. John Joseph Kelly  
Cllr. Catie Page  
Cllr. Dr. John Pugh  
Cllr. Simon Shaw  
Cllr. Tom Spring  
Cllr. Carla Thomas  
Cllr. Anne Thompson  
Cllr. Veronica Webster  
Rachel Oakes

## Substitute

Cllr. Susan Bradshaw  
Cllr. Paula Murphy  
Cllr. Leslie Byrom C.B.E.  
Cllr. Laura Lunn-Bates  
Cllr. Iain Brodie - Browne  
Cllr. Gareth Lloyd-Johnson  
Cllr. Sean Halsall  
Cllr. James Hansen  
Cllr. Paula Spencer  
Cllr. Judy Hardman

COMMITTEE OFFICER:     Amy Dyson Democratic Services Officer  
Telephone:                0151 934 2045  
E-mail:                     amy.dyson@sefton.gov.uk

**If you have any special needs that may require arrangements to facilitate your attendance at this meeting, please contact the Committee Officer named above, who will endeavour to assist.**

We endeavour to provide a reasonable number of full agendas, including reports at the meeting. If you wish to ensure that you have a copy to refer to at the meeting, please can you print off your own copy of the agenda pack prior to the meeting.

# AGENDA

**1. Apologies for absence**

**2. Declarations of Interest**

Members are requested at a meeting where a disclosable pecuniary interest or personal interest arises, which is not already included in their Register of Members' Interests, to declare any interests that relate to an item on the agenda.

Where a Member discloses a Disclosable Pecuniary Interest, he/she must withdraw from the meeting room, including from the public gallery, during the whole consideration of any item of business in which he/she has an interest, except where he/she is permitted to remain as a result of a grant of a dispensation.

Where a Member discloses a personal interest he/she must seek advice from the Monitoring Officer or staff member representing the Monitoring Officer to determine whether the Member should withdraw from the meeting room, including from the public gallery, during the whole consideration of any item of business in which he/she has an interest or whether the Member can remain in the meeting or remain in the meeting and vote on the relevant decision.

**3. Minutes**

(Pages 5 - 12)

Minutes of the meeting held on 13 December 2023

**4. Corporate Risk Management**

(Pages 13 - 42)

Report of the Executive Director of Corporate Resources and Customer Services

**5. ICT Acceptable Usage Policy - Yearly Review**

(Pages 43 - 62)

Report of the Executive Director of Corporate Resources and Customer Services

**6. Treasury Management Position to January 2024**

(Pages 63 - 72)

Report of the Executive Director of Corporate Resources and Customer Services

**7. Sefton Assurance Map**

(Pages 73 - 90)

Report of the Executive Director of Corporate Resources and Customer Services

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|------------|---|----------------------|
| <b>8.</b>  | <b>Risk and Audit Service Performance</b>   | (Pages 91 -<br>156)  |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>9.</b>  | <b>Internal Audit Charter and Annual Audit Plan</b>                                       | (Pages 157 -<br>188) |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>10.</b> | <b>Grant Thornton External Audit Progress Report and Sector Update - February 2024</b>    | (Pages 189 -<br>214) |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>11.</b> | <b>Review of Whistleblowing Policy and Review of Whistleblowing Referrals 2022 - 2023</b> | (Pages 215 -<br>230) |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>12.</b> | <b>Review of Terms of Reference</b>   | (Pages 231 -<br>244) |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>13.</b> | <b>Guidance for Council Appointed Directors</b>   | (Pages 245 -<br>274) |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>14.</b> | <b>Audit and Governance Committee Self-Assessment 2023/2024</b>                           | (To Follow)          |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>15.</b> | <b>Audit and Governance Committee Member Training and Development</b>                     | (To Follow)          |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>16.</b> | <b>Audit and Governance Committee Work Programme 2024-2025</b>                            | (To Follow)          |
|            | Report of the Executive Director of Corporate Resources and Customer Services             |                      |
| <b>17.</b> | <b>Audit and Governance Committee - Work Programme Update Report</b>                      | (To Follow)          |

**18. Exclusion of Press and Public**

The following reports are *not* Exempt / Confidential but include appendices which contain exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A under Section 100A(4) of the Local Government Act 1972. Namely,

- **Item 19 Unrecoverable Debts over £10,000 –**  
Appendices 1, 2, 3 & 4
- **Item 20 Write-off of irrecoverable retail-related arrears with balances over £10,000 - Appendix 1**

Members are therefore requested to consider whether or not they wish to discuss any matters referred to in the exempt appendices and accordingly, consider passing the following resolution:

That, under Section 100A(4) of the Local Government Act, 1972, the press and public be excluded from the meeting for any items of business which might involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Act. The Public Interest Test has been applied and favours exclusion of the information from the Press and Public.

**19. Unrecoverable Debts over £10,000**

(Pages 275 -  
298)

Report of the Executive Director of Corporate Resources and Customer Services

**20. Write-off of irrecoverable retail-related arrears with balances over £10,000**

(Pages 299 -  
314)

Report of the Executive Director of Place