

**AUDIT AND GOVERNANCE COMMITTEE**

**MEETING HELD IN THE COMMITTEE ROOM - BOOTLE TOWN HALL,  
TRINITY ROAD, BOOTLE, L20 7AE  
ON WEDNESDAY 27TH SEPTEMBER, 2023**

**PRESENT:** Councillor Robinson (in the Chair)  
Councillors Roche, John Joseph Kelly, Catie Page,  
Pugh, Shaw, Spring, Thomas, and Webster

**ALSO PRESENT:** Rachel Oakes (Independent Member), Hayley Clark  
(Ernst and Young LLP), Sanchita Rai (Ernst and  
Young LLP) and Mr Hassan Rohimun (Ernst and  
Young LLP)

**24. APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor Anne Thompson.

**25. DECLARATIONS OF INTEREST**

No declarations of any disclosable pecuniary interests or personal interests were received.

**26. MINUTES**

**RESOLVED:**

That the Minutes of the meeting held on the 6 September 2023 be confirmed as a correct record.

**27. STATEMENT OF ACCOUNTS 2020/2021**

The Committee considered the report of the Executive Director of Corporate Resources and Customer Services which presented the final audited 2020/2021 Statement of Accounts, including the Annual Governance Statement. The report also included the proposed "Letter of Representation" from Sefton to Ernst and Young LLP (EY).

The report provided details on; the Current Position of the Audit of the Statement of Accounts 2020/2021, the Content of the Statement of Accounts, the Annual Governance Statement, Significant Accounting Matters, Ernst and Young's Report and a Letter of Representation.

The Executive Director of Corporate Resources and representatives from Ernst and Young presented the reports and answered a range of questions from the Committee.

AUDIT AND GOVERNANCE COMMITTEE - WEDNESDAY 27TH  
SEPTEMBER, 2023

RESOLVED: That

- (1) the 2020/2021 Statement of Accounts be approved, subject to the final completion of the audit;
- (2) should any material changes be required to the current version of the Statement of Accounts, the Chair of the Committee be delegated to approve the final Statement of Accounts following completion of the audit;
- (3) the Annual Governance Statement (Section 11 of the Statement of Accounts) be approved;
- (4) the comments of Ernst and Young LLP be noted;
- (5) the Letter of Representation be approved, subject to completion of the Audit, and the Chair of the Committee and the Executive Director of Corporate Resources and Customer Services be authorised to sign it on the Council's behalf; and
- (6) should the approved version of the Letter of Representation need to be updated following the completion of the Audit, the Chair of the Committee and the Executive Director of Corporate Resources and Customer Services be authorised to sign it on the Council's behalf.

**28. STATEMENT OF ACCOUNTS 2021/2022**

The Committee considered the report of the Executive Director of Corporate Resources and Customer Services which presented the final audited 2021/2022 Statement of Accounts, including the Annual Governance Statement. The report also included the proposed "Letter of Representation" from Sefton to Ernst and Young LLP (EY).

The report provided details on; the Current Position of the Audit of the Statement of Accounts 2021/2022, the Content of the Statement of Accounts, the Annual Governance Statement, Significant Accounting Matters, Ernst and Young's Report and a Letter of Representation.

The Executive Director of Corporate Resources and representatives from Ernst and Young presented the reports and answered a range of questions from the Committee and advised that a further update would be provided to the Committee in December 2023.

RESOLVED: That

- (1) the 2021/2022 Statement of Accounts be approved, subject to the final completion of the audit;
- (2) should any material changes be required to the current version of the

AUDIT AND GOVERNANCE COMMITTEE - WEDNESDAY 27TH  
SEPTEMBER, 2023

Statement of Accounts, the Chair of the Committee be delegated to approve the final Statement of Accounts following completion of the audit;

- (3) the intention to bring an update report to the Audit and Governance Committee in March 2024, which will detail any changes made, be noted;
- (4) the Annual Governance Statement (Section 11 of the Statement of Accounts) be approved;
- (5) the comments of Ernst and Young LLP be noted;
- (6) the Letter of Representation be approved, subject to completion of the Audit, and the Chair of the Committee and the Executive Director of Corporate Resources and Customer Services be authorised to sign it on the Council's behalf; and
- (7) should the approved version of the Letter of Representation need to be updated following the completion of the Audit, the Chair of the Committee and the Executive Director of Corporate Resources and Customer Services be authorised to sign it on the Council's behalf.

**29. STATEMENT OF ACCOUNTS 2022/2023**

The Committee considered the report of the Executive Director of Corporate Resources and Customer Services which presented the draft 2022/2023 Statement of Accounts, including the Annual Governance Statement.

The report provided details on; the Current Position of the Statement of Accounts 2022/2023 and the commencement of the audit and the Content of the Statement of Accounts.

The Executive Director of Corporate Resources and representatives from Ernst and Young presented the reports and answered a range of questions from the Committee. The Committee was advised that the final draft accounts would be completed in the next 3 weeks. Representatives from Ernst and Young advised that at present no date had been set for the audit of these accounts as they awaited further ministerial guidance on the approach to year end auditing and an assessment of internal resources. Further guidance would be provided to the Committee at the meeting in December 2023.

RESOLVED: That

- (1) the 2022/2023 Statement of Accounts be approved, subject to the final completion of the audit;
- (2) should any material changes be required to the current version of the

AUDIT AND GOVERNANCE COMMITTEE - WEDNESDAY 27TH  
SEPTEMBER, 2023

Statement of Accounts, the Chair of the Committee be delegated to approve the final Statement of Accounts following completion of the audit;

- (3) the intention to bring an update report to Audit and Governance Committee in March 2024, detailing any changes made to the Statement of Accounts 2022/2023, be noted;
- (4) the Annual Governance Statement (Section 11 of the Statement of Accounts) be approved; and
- (5) the comments of Ernst and Young LLP be noted.