

Minutes of a meeting of the Governance and Audit Committee held on Thursday, 22 July 2021 in Ernest Saville Room - City Hall, Bradford

Commenced 10.30 am
Concluded 12.25 pm

Present – Councillors

LABOUR	CONSERVATIVE	LIBERAL DEMOCRAT
Tait Thornton Godwin	Pollard	Reid

Councillor Tait in the Chair

8. DISCLOSURES OF INTEREST

In the Interest of transparency Councillor Thornton disclosed an interest in Minute 15 as he represented the Royds Ward and Buttershaw Youth Centre was located in that Ward.

Action: City Solicitor

9. MINUTES

Resolved –

That the minutes of the meeting held on 24 June 2021 be signed as a correct record (previously circulated).

10. INSPECTION OF REPORTS AND BACKGROUND PAPERS

There were no appeals submitted by the public to review decisions to restrict documents.

11. COMMUNITY GOVERNANCE REVIEW FOR A NEW LOCAL COUNCIL IN THE WINDHILL AND BOLTON WOODS AREA

The City Solicitor submitted **Document “D”** which provided feedback from the Community Governance Review for a proposed new Local Council in the Windhill and Bolton Woods area which was triggered by receipt of a petition to the Council from local residents.

It was reported that 193 responses were received from 5916 electors which equated to a 3.26% representation; out of the 193, 110 said yes and 83 said no. The low level of responses was unusual taking into account 457 signed the original petition and also the previous level of representations in the previous Community Governance review in Shipley which was 12%.

It was also reported that residents that responded and lived in the Cote Farm area (28F) regarded themselves as living in Thackley and not the Windhill and Bolton Woods area and therefore, should not be included.

In response to Members questions it was reported that consideration of Windhill and Bolton Woods being combined with Wrose Parish Council when it was set up was looked at but residents did not want that and information on the precept was included in the consultation undertaken.

Resolved-

That the following be referred to Council:

“That the Governance and Audit Committee do not support the proposal of a new Local Council being set up in the Windhill and Bolton Woods area due to the low turn out of representations as detailed in 3.5 of Document “D” and also with regard residents in Polling district 28F who didn’t identify themselves as living in Windhill and Bolton Woods. The council must have regard to the need to secure that community governance reflects the identities and interests of the community in that area and is effective and convenient.”

Action: City Solicitor

12. REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA 2000) - LEVEL OF USE (QUARTERLY RECORDS)

The City Solicitor submitted **Document “E”** which provided Information relating to:

- (a) The number of authorised and approved covert surveillance operations (Nil return) undertaken by the Councils criminal investigation teams for the first two quarters of 2021.
- (b) An update of the training presented to senior officers of the Council in May 2021 and further training planned for 21st July 2021
- (c) IPCO (Investigatory Powers Commissioners Office) guidance June 2021

which requires a review of the Councils RIPA policy.

- (d) The use of the Councils CCTV equipment by the Police or Department of Work and Pensions (DWP) for covert surveillance.
- (e) Confirmation of the necessity and proportionality of the use of those covert investigative techniques implemented either by the Council the Police or DWP using the Council CCTV.

Members sought clarification on the difference between covert and overt surveillance; whether the CCTV was used effectively by the Police in the prevention and detection of crime; did officers use the RIPA regulations when it was necessary and proportionate and that review of the RIPA Policy in relation to the Human Rights Act 1998 process should be considered by the Committee.

Resolved-

- (1) That the contents of the report be noted.**
- (2) That the Councils continued compliance with RIPA be noted.**
- (3) That the importance of the training arranged be acknowledged.**
- (4) That the IPCO (Investigatory Powers Commissioners Office) advice regarding a Human Rights Act 1998 process be implemented by RiCMO (RIPA Coordinator and Monitoring Officer) and that a review of the RIPA Policy in relation to the Human Rights Act 1998 process be considered by the Committee in January 2022.**

Action: City Solicitor

13. INFORMATION GOVERNANCE PERFORMANCE AND ACTIVITY REPORT

The Director of Finance and IT submitted **Document “F”** which reported that the purpose of the report was to present the information governance performance and activity outcomes, in the form of the Senior Information Risk Owner(SIRO) report for 2020/21, providing assurance that the Council’s information governance arrangements were effective.

Members sought clarification on the report which included whether data security incidents related to certain departments and passwords relating to Members mobile phones.

Resolved -

That the performance and activity information contained within the report (Document “F”) be noted.

14. INTERNAL AUDIT ANNUAL REPORT 2020/21

The Director of Finance and IT submitted **Document “G”** which reported that the purpose of the report was to inform members of the Governance and Audit Committee about the service Internal Audit had provided to the Council during the financial year 2020/21.

Members sought clarification on the contents of the report.

A Member requested that future reports should include examples of what was audited and what was achieved.

Resolved –

That the work carried out by Internal Audit during 2020/21 be recognised and supported.

15. EXCEPTIONS TO FINANCIAL REGULATIONS APPLIED DURING 2020/21 UNDER DIRECTOR OF FINANCE DELEGATED AUTHORITY

The Director of Finance and IT submitted **Document “H”** which reported that the Council’s Financial Regulations were reviewed annually and currently approved allowed the Chief Finance Officer to apply exceptions where these were in the Council’s interest. The report provided information on exceptions applied during the financial year 2020/21.

Members sought clarification on the contents of the report relating to threshold of when exceptions could be applied; the replacement of the pool filter mentioned in Appendix 1 and the Muslim Burial Ground as part of the approved Bereavement Strategy.

It was reported that there had been 2 further occasions where exceptions had to be applied which included:

- Approved safety works to Ilkley footbridge which was urgent.
- Approved £21,000 emergency repairs to Buttershaw Youth Centre from capital contingency otherwise it would have had to close.

Resolved-

That the use of exceptions under Financial Regulation 1.7 as detailed in Document “H” be noted.

16. STATEMENT OF ACCOUNTS 2020/21 - AN UPDATE

The Director of Finance and IT submitted **Document “I”** which reported on the Statement of Accounts - a statutory report upon the financial affairs and accounts of the authority. The report provided an update on the production and audit of the Statement of Accounts for 2020/21.

It was reported that there were a number of challenges in delivering the Statement of Accounts this year which included:

- The prompt departure of the former Head of Financial Accounting leading to a loss of historical knowledge and technical expertise.
- Covid & working from home remained a challenge, for the internal finance team, and for the External Auditors
- There were challenges for both the Council and External Auditors in meeting deadlines. To assist the process a number of statements and working papers could be provided to the auditors in advance of 31 July 2021.
- However, achieving the statutory deadline, and maintaining the quality and accuracy of all statements remained challenging.
- In context the National Audit Office reported:
only 57% of authorities published their 2018/19 audited accounts by the statutory deadline
only 45% of authorities published their 2019/20 audited accounts by the statutory deadline
- Locally Kirklees only published their 2019/20 accounts in January 2021; and Leeds only on 21 June 2021 – well after the deadline of November 2020.
- Publication of the accounts was likely to be two weeks later than the deadline for publication but it was more important that they were accurate than publishing accounts early which were not accurate.

Members were informed that following a recommendation by Mazars in the 2019/20 audit a minor change was proposed to the Council’s accounting policies to be applied to the 2020/21 accounts and subsequent accounts, regarding the treatment of Accruals of Income and Expenditure. The policy would be amended to disclose a de-minimus level for accruals set at £1,000 for 2020/21., as values beneath this were not considered to be material to the Councils financial affairs.

In response to Members questions it was reported that all the Covid grant monies received for Council services would be spent by the appropriate time and that schools converting to academies would have an impact on the assets the Council owned.

Resolved -

That the Committee:

- (a) Notes the report.**
- (b) Notes the challenges in meeting statutory deadlines.**
- (c) Notes the change to the Council's accounting policy regarding the treatment of Accruals of Income and Expenditure. The policy will be amended to disclose a de-minimus level for accruals set at £1,000 for 2020/21, as values beneath this are not considered to be material to the Councils financial affairs.**

Action: Finance and IT Director

Chair

Note: These minutes are subject to approval as a correct record at the next meeting of the Governance and Audit Committee.

THESE MINUTES HAVE BEEN PRODUCED, WHEREVER POSSIBLE, ON RECYCLED PAPER