

AUDIT AND GOVERNANCE COMMITTEE

Thursday, 26 September 2024

Attendance:

Councillors
Morris (Chairperson)

Chamberlain
Cramoysan
Godfrey

Pinniger
Power

Members in attendance who spoke at the meeting

Councillors Becker (Cabinet Member for Community & Engagement) and Cutler (Cabinet Member for Finance & Performance)

[Video recording of this meeting](#)

1. **APOLOGIES**

There were no apologies made.

2. **DISCLOSURE OF INTERESTS**

There were no declarations of interest made.

3. **CHAIRPERSON'S ANNOUNCEMENTS**

Councillor Morris announced the changes to the next two meeting dates which had been agreed to accommodate the revised external auditor's timetable:

- Thursday 28 November 2024 (moved from 7 November)
- Tuesday 25 February 2025 (moved from 6 March)

4. **THE AUDIT & GOVERNANCE WORK PROGRAMME 2024/25**

RESOLVED:

That the Audit and Governance Committee Work Programme for 2024/25 be noted.

5. **MINUTES OF THE PREVIOUS MEETING**

RESOLVED:

That the minutes of the previous meeting held on 18 July 2024 be approved and adopted.

6. **PUBLIC PARTICIPATION**

There were no members of the public in attendance.

7. **CODE OF CONDUCT FOR COUNCILLORS**
(AG140)

The Monitoring Officer introduced the report which recommended that the Local Government Association Model Code of Conduct be adopted. The proposal had been supported by the cross-party Constitution Working Group at a meeting on 6 September 2024. She outlined the main changes in the new code compared to the Council's current code of conduct and advised that training for all Members would be provided.

The Monitoring Officer responded to questions from Councillors including confirming that a further report updating the accompanying guidance and complaints process would be submitted to the November meeting of the committee for onward recommendation to Council.

RECOMMENDED (TO COUNCIL):

1. **That the Local Government Association Model Code of Conduct for Councillors be adopted as the Winchester City Council Code of Conduct to come into force on 1 January 2025.**

2. **That the recommendation for all councillors to attend training on the new code on the 14 November 2024 be endorsed.**

3. **That the Monitoring Officer advise all Parish and Town councils of the adoption of the Code.**

RESOLVED:

That the report be noted.

8. **TREASURY MANAGEMENT Q1 REPORT 2024/25**
(AG141)

Councillor Cutler introduced the report and drew members' attention to a revised version of Table 2 at paragraph 15.2 of the report which had been circulated to those present. Gemma Farley (Hampshire County Council) explained that the amended table contained a minor correction relating to the split of borrowing between the short-term and long-term categories.

Councillor Cutler and the Director (Finance) responded to members' questions on types and levels of borrowing by the council. Mrs Farley also provided further clarification regarding the different interest rates on sums borrowed.

RESOLVED:

1. That the Q1 Treasury Management Report for 2024/25 be noted.
2. That it be noted that all treasury management activity in the period was compliant with the council's Treasury Management Strategy.

9. **EXTERNAL AUDITORS VERBAL UPDATE**

Simon Mathers (EY) provided an update on the latest government proposals to address the current audit backlog nationally. As previously notified, the 2022/23 accounts would receive a disclaimer of opinion with a backstop date of 13 December 2024. Consequently EY would submit an audit completion report with the disclaimed opinion (which also included details of the work undertaken) to the 28 November 2024 meeting of this committee. The 2023/24 accounts have a backstop date of 28 February 2025 and EY plan to submit a report to the 25 February 2025 meeting.

Mr Mathers responded to members' questions on the reasons for the current backlog and stated that it was anticipated further backstop dates would be required until 2026/27. He confirmed that the cost of the work on the 2022/23 accounts had not yet been submitted to Public Sector Audit Appointments (PSAA) and it would be PSAA who agreed the final fee payable and any refund to the Council. The date for the unaudited 2024/25 accounts to be published would be 31 May 2025.

RESOLVED:

That the update be noted.

10. **Q1 GOVERNANCE MONITORING**
(AG132)

Councillor Becker and the Senior Policy and Programme Manager introduced the report and together with Antony Harvey from the Southern Internal Audit Partnership (SIAP), responded to members' questions thereon.

A query was raised regarding whether monitoring of Community Governance Reviews should be included within this quarterly report. Subsequent to the meeting, the Director (Legal) confirmed that Community Governance Reviews were considered by the Licensing and Regulation Committee and then, if recommended for approval, referred to Full Council for determination. They did not fall within the remit of the quarterly governance monitoring reports submitted to Audit and Governance Committee.

The Director (Finance) also responded to questions regarding IT governance and the calculation of risk levels.

A query was raised in relation to the amount of hours spent by officers dealing with the conduct complaints listed as complete in the report. It was agreed that this information be provided in the next quarterly update report.

RESOLVED:

That the content of the report including the progress against the internal audit management actions be noted.

11. **UPDATE ON EMPLOYEE ATTITUDE SURVEY 2024**
(AG138)

The Service Lead – Human Resources introduced the report which in general indicated a very positive response from employees to their experience working at the council. He responded to members' questions thereon.

Members welcomed the survey results and also the importance of undertaking an annual survey in terms of providing early indications of any possible issues.

As this was his last meeting before retiring from the council, Councillor Morris on behalf of the committee thanked the Service Lead for all his work and wished him all the best for the future.

RESOLVED:

That the report of the 2024 Employee Attitude Survey be noted.

The meeting commenced at 6.30 pm and concluded at 8.10 pm

Chairperson