

R4. *The need to retain the Newton's Place account should be reviewed and, if no longer required, it should be closed to avoid the continued payment of bank charges. **The account has been closed and balances transferred to the current account.***

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we may reasonably be expected to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We also aim to ensure that appropriate policies, procedures and protocols are in place to prevent and provide a reasonable assurance of the detection of any fraudulent or corrupt activity.

We have examined Council and Standing Committee (excluding Planning) minutes reviewing those for the financial year and to date in 2021-22, as posted on the Council's website, to identify whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability and are pleased to record that no such concerns have been identified.

We note that the SOs have been reviewed and re-adopted in February 2021, with the Financial Regulations (FRs) also reviewed and re-adopted by the Council in March 2021.

We note that the external auditors issued their certificate on the 2019-20 AGAR with a few issues highlighted, part of which have again, as in 2018-19, been challenged with them as factually incorrect: we note that the Council has not received any response to correspondence sent to PKF re the issues they have raised and, whilst we fully appreciate the Council's frustration, consider that they will have no alternative than to assign a negative assurance at Box 4 of the AGAR for 2020-21: we will similarly have to give a negative assurance at Boxes M&N of the 2020-21 IA Certificate in the year's AGAR.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation currently. We will continue to monitor the Council's approach to governance at future reviews reporting our conclusions accordingly. However, the impact of the 2019-20 external audit report / certificate will need to be borne in mind when completing the 2020-21 Governance Statement.

Following the UK's exit from the EU, NALC were, prior to the Covid-19 crisis, preparing a further revision to both SOs and FRs which was due to be promulgated during the summer of 2020: this timescale has obviously slipped: we will keep the Council advised as soon as we hear of any developments in this respect.

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and budgets;