

# Public Document Pack

## AUDIT AND GOVERNANCE COMMITTEE

Thursday 20 July 2023

Present: Councillors Julian Tisi (Chair), Mark Wilson (Vice-Chair), Simon Bond, Suzanne Cross, Julian Sharpe and Geoff Hill

Officers: Andrew Vallance, Head of Finance  
Elaine Browne, Head of Legal  
Steve Mappley, Insurance and Risk Manager

Officers in attendance virtually: Raman Singla, Chief Accountant  
Lisa Fryer, SWAP  
Satinder Jas, Deloitte

### Apologies for Absence

There were no apologies for this meeting.

### Declarations of Interest

There were none declared.

### Minutes

**RESOLVED UNANIMOUSLY: That the minutes of the meeting held on 30 May 2023 were approved as a true and accurate record.**

### 2022/23 draft accounts, an update on pending audit and progress update on objections on the 2020/21 and 2021/22 accounts

The Committee considered the report notifying members that RBWM's draft 2022/23 accounts were published on 30 June 2023. The report also provided an update on the on-going audit for the financial year 2020/21; the audit plan for the un-audited accounts for the financial year 2021/22 and 2022/23 by the Council's external auditors, and the progress of objections to the 2020/21 and 2021/22 accounts by the Council's external auditors.

The Chair opened the item by commenting that members of the Committee would recall that at the previous meeting they had signed off 2019/20 and therefore the accounts are already almost three years out.

Raman Singla, Chief Accountant did not have any additional information to add to the report within the agenda pack.

Councillor Sharpe asked what the highlights were of those accounts and what were the concerns in relation to the accounts. The Chief Accountant replied that the 2022/23 accounts were based on the information that was available at the time and he did not have any concerns on them as they were produced following evidence-based practice as per the CIFPA code of practice requirements.

Councillor Sharpe sought clarification on the level of reserves that the Council has at the moment and what level of reserves were expected for a Council as a percentage of its total assets. His understanding was that it was recommended by central government that Councils should not keep a huge amount of reserves in their accounts as it was tax payers money. Andrew Vallance, Head of Finance answered that the Council currently had £10m in the General Reserve. The minimum level of reserves required, based on the statement provided by the Section 151 Officer in the Section 25 report in February's budget report was around

£8m. He considered that between £12-£15m would be the optimum level and anything above that would be regarded as excessive. He asked the Committee to note that it would be reported to Cabinet that as of month 2 there was currently an overspend of over £4m. The Council would not want to raid their reserves, but it would provide some comfort for services areas such as adults and children's which had demand led pressures. He stated that it was important to keep those contingency sums in the budget. There were no government guidelines on the level of reserves but he understood that there were political statements made in relation to levels of reserves. Previously District Auditors had advised that 5% of the net revenue budget was a suitable level and this equated to 100m of revenue budget so the starting point would be £5m. He reiterated that within the Section 25 report they had considered risk as part of the budget papers and indicated that an absolute minimum was £8m. Ideally the Council would increase its reserves to between £12 and £15m.

Councillor Bond advised that as he was a member of the Pension Fund he had tried to read that section of the accounts. He had been surprised at how difficult some of the information was, he considered you needed to be a specialist pension fund accountant to be able to understand and this reflected the Redmond Review that local authority accounts were too complicated. He stated that the note on the Pension Fund at page 114 on the Forward Currency Programme was out of date. He had tried to make sense of the Community Infrastructure Levy (CIL) and Section 106 monies. He noted that there was a £11m reserve for CIL but there was no comparable reserve for Section 106, instead there was £9 plus mentioned as developers' contributions which was the collective name for CIL and Section 106. The accounts indicated that it was money that was not yet recognised as income as it may have to be returned to the person who made the contribution. He wondered whether a separate training session on this area would be useful as he had tried to look at other sources such as the citizen portal, the authority monitoring report and the budget but found different information which was compatible but did not reconcile. He asked that further explanation on this would be helpful at some stage.

He continued that as the administering authority of the pension fund he was aware that the other unitary authorities in the county could not sign off their accounts until RBWM signed off their own accounts. He understood the reasons why there was a delay on these but was concerned about how this was being communicated to the relevant council's auditors, the S151 officers and the Councillors for those affected Councils.

The Head of Finance confirmed that full and frank debates were held each fortnight between the Berkshire 151 Officers with pension funds and progress with external audits being common topics. The other authorities were kept fully informed and they were provided with a form of certification on the Pension Fund accounts to support the process but sometimes these were not accepted by the auditors. He reflected that there were many discussions, information sharing between Councils and auditors and did recognise that it could be a source of tension but some of the Councils were further behind than RBWM.

Councillor Cross referred to the press announcement released the previous day relating to the financial challenges being faced by the Council and the potential forecast overspend of £5m. She queried what monitoring was taking place to get early warning signs of overspends so they could be mitigated.

The Head of Finance advised that it was primarily the role of Cabinet to monitor the budget, they receive formal quarterly monitoring reports throughout the year and also monthly updates were being provided at the Cabinet briefings to keep them informed. Corporate Overview and Scrutiny then scrutinise what cabinet is doing rather than the Audit and Governance Committee. The monthly reports were also considered by the senior management team.

Councillor Cross struggled to read some of the reports where the acronyms were not spelt out such as CfGS which was Centre for Governance and Scrutiny. She suggested that if only used once that such things were written out in full and that it was checked that the more

frequently used were written out somewhere such as the LGA to help make the report more readable.

The Chair agreed that the glossary listed on page 166 of the report was for accountancy terms rather than acronyms and requested this was addressed. The Chief Accountant would check that the acronyms are referenced in full in the final version of the document.

Councillor Sharpe asked what the main risks and issues that were likely to occur from a finance perspective. In response the Head of Finance stated that the main risk was the Council's ability to pay back debt as it had £230m in loans and as interest rates were so high the medium-term financial plan showed that this meant there would be £10m deducted from the revenue account next year e.g. 10% of the revenue budget to service the debt. When the Committee considered the budget later in the year the cash flows would be dependent on the sale of assets with some being more controversial than others. The pension fund was still not fully funded, at approximately 82%, which was another long-term strategic risk compared with other pension funds which were over 100% funded now. This resulted in deficit payments in the revenue account that other councils do not have now. He summarised the three biggest risks as interest rates, inflation and the pension fund.

Councillor Wilson explained he was familiar with private sector accounts but not public sector accounts. He had tried to find the operations result for the previous year and set out at page 27 there was an increase in the general fund of £1.5 million which basically comprised of the release of a contingency budget and then an £800k deficit on the service expenditure.

The Chair highlighted that on page 29 there was a small calculation error on the 2024/25 numbers within the medium-term financial strategy. He continued that on page 36 which was the comprehensive income and expenditure statement read alongside the balance sheet on page 38 there were two things: upwards re-evaluation of property plans and equipment of about £24m and the re-measurement of the defined benefit liability. His understanding of that there was a risk to the Council in terms of higher inflation and interest rates with increasing costs to service debts however from the pension funds perspective this was the other way around. Higher interest rates meant that the Council was discounting the very long liabilities at a longer amount and that had been a big change and inflation had gone up so with that combination meant there was a deficit with the reported number being lower at the moment, but it was hugely volatile.

The Head of Finance explained that the accounts were produced as of 31st of March triennial every year and were a snapshot at that time. The evaluation was done every three years on pensions. He stated that you have to look at pensions as a very long term thing with liabilities lasting more than 50 years and you could not have knee-jerk reactions to the volatile changes each year. This was why the pension committee was advised by the advisors and actuaries to provide that sort of information. This could lead to massive distortions in sets of annual accounts which was why government did not expect you to sort out funding your pension deficit in any one year because it would bankrupt everyone some years.

In response to the Chair's question whether there was a list setting out which assets were not revalued and the method for revaluation the Chief Accountant confirmed detailed reports for each asset were available from the consultants.

The Chief Accountant would circulate a summary of the evaluation reports to the members of the Committee.

The Chair referred the Committee to page 12 of the agenda pack. It was noted that the Council was one month behind when it needed to deliver the draft accounts but was a month earlier than the previous year. The Head of Finance confirmed the Chair's point that the accounts were now published and open for public comments as stated on page 14.

The Chair referred to page 84 which set out the external audit fees. He asked the Committee to note that the usual audit fees were listed as comparable to previous years, fees payable in respect of other services had increased slightly and then fees payable in respect of work on objections for the 2019/20 accounts was now at £90,000.

The Chair asked to discuss the progress of previous accounts. The Council now had three sets of draft accounts that had been published and needed to be audited. The Chair was keen to understand from Satinder Jas from Deloitte what the progress was, when would they likely to be done, what the Council needed to do and where they were with the public objections.

Satinder Jas from Deloitte explained that in terms of the 2020/21 accounts they did start the audit of the account soon after starting the 2019/20 audit. As the Committee is aware they identified significant issues in the 2019/20 audit which continued into the 2020/21 set of accounts. Having finished the 2019/20 set of accounts a final strong team had been put together with the aim of signing off the 2020/21 set of accounts by the end of September and be brought to the Committee then. It was explained that providing there were no significant issues coming from the accounts the aim was to complete the 2020/21 accounts by the end of September.

He continued that relating to the 2020/21 accounts they had been through a review of all the objections that had been raised and decided what they think it is appropriate to carry forward and take relevant advice both on both internally and legally. Once they had processed that information, management were advised and they then undertake further investigations. In 2019/20 there were six objections taken forward for further investigations. He continued that as long as there were no significant issues coming out of the objections, significant findings or significant investigations required then the team was hoping to close the objections at the same time as providing an opinion for the accounts.

The Chair raised concerns that the objections had been submitted some time ago and stated that progress reports would be requested at each meeting because he was worried. Jonathan Gooding, a partner from Deloitte, had emailed the Chair to advise that the objections have been reviewed and triage analysis had been completed. He asked was that only as far as the process had reached?

Satinder Jas replied that the triage analysis was the most important and detailed part of the work that they do to determine whether objections should be accepted as it would be a waste of public money to investigate but they needed to be sure they were not rejecting objections if there was a valid reason to take them forward. He appreciated that it had been a while since they had been submitted but this was due to having the correct resources in place to triage them correctly.

Councillor Sharpe stated that the Council was spending a huge amount of time and obviously a huge amount of money on this process. He wanted to understand how much of taxpayers money was being spent on responding to the objections.

Satinder Jas confirmed the cost to respond to the objections relating to the 2019/20 budget was set out in the agenda report and was £90,000.

Councillor Cross echoed the comments made about the high cost of dealing with the objections.

In response to Councillor Cross' query the Head of Finance clarified that the table at page 162 related to the Annual Governance Statement and not the accounts. He stated that none of the objections raised in 2019/20 were found to be valid therefore there were no outstanding actions required on any of the previous year's objections. In relation to 2020/21 the team had not yet been notified of the outcome of the triage work referred to.

Councillor Wilson sought clarification on the quantity of objections and the process followed. Satinder Jas advised that objections were submitted by local electors directly to Deloitte and to the Head of Finance. The Head of Finance provides an initial response. Deloitte considers that response and the objection raised.

Councillor Wilson repeated his request on the number of objections to be resolved. Satinder Jas replied that he was unable to provide a cost estimate as it would depend on the number of objections that were taken forward but the number received were a similar amount to the previous year. However, the elector cannot raise the same objection every year so if it had previously been rejected or investigated this would not go forward. Similarly if the issue had been raised through Deloitte's own audit process then the objection would not be taken forward for investigation.

In response to Councillor Wilson's query regarding the impact of the management response on Deloitte's approach to objections, Satinder Jas clarified that using existing guidelines (AGN04) and criteria they would assess the objection to determine whether it was in the public interest to take it forward.

The Chair summarised that he was hearing from his fellow councillors that there was not a high level of confidence within the Council Chamber. He said that although they had been around for some time the Committee did not even have a list of the objections in front of them. He understood the issues of confidentiality so queried why it was not possible to be provided with the number of objections received, the number that had triaged, the number that had been taken forward, when this had been done so they had a measure of the progress made. He reflected that it was a shame that Jonathan Gooding was unable to attend the meeting and requested a simple table in terms of each of the outstanding accounts in relation to the objections.

The Chair asked, given that the objections had just been triaged, how confident Deloitte were that the 2020/21 accounts would be ready to be signed off in September given that one of those months was when people were on annual leave.

Satinder Jas replied that he would have to enquire whether it was possible to provide the Committee with the figures as requested. He reiterated that as long as there were no significant issues in the remaining work they were relatively confident that they had the correct team in place and the correct number of resources to complete the work.

The Chair reiterated his request for a simple table for each of the accounts – what was the number of objections, when were they triaged, how many objections had been taken forward to be shared with the Panel within a month.

**RESOLVED unanimously that:**

- i) the publication of the draft accounts for 2022/23 be noted;**
- ii) the update on the outstanding audits and audit plans for the financial years 2020/21, 2021/22 and 2022/23 be noted; and**
- iii) the update on the progress on the objections to the accounts for the financial years 2020/21 and 2021/22 be noted.**

Internal Audit Progress Report Q1 2023/24

The Committee considered the progress report on the internal audit plan relating to the first quarter of 2023/24 presented by Lisa Fryer of the Council's internal auditors, South West Audit Partnership (SWAP).

Lisa Fryer reminded the members present that the purpose of the report was to highlight areas for the Audit Committee and also for the Committee to assess SWAP's progress of delivery against the internal audit plan that was agreed. She confirmed that some of the key points from the report were presented on the 'at a glance' page on page 176 of the agenda pack. She stated that at the last progress report for 22-23 audit year there were a couple of pieces of work outstanding so begins with an update of where they were with the last audit plan and they have only got one audit to complete which was at the draft stage. She was confident that they would be able to report back on that audit at the next meeting. There was also one audit that had been completed which was 'Reasonable assurance'.

Lisa Fryer continued that they had started the 23/24 plan and had a lot of work in progress with 26 audits within the plan in progress which was reasonable for the point of time in the year. One draft had been completed and they had completed one grant certification, but they did not have a lot to advise the Committee in terms of completed work at this stage. She clarified that there had been some plan changes during the quarter already, she reflected that this was a positive sign that the plan was being kept updated and changing in response to address emerging key areas and prioritise where they could add most value.

Lisa Fryer explained that SWAP have a risk-based approach they had mapped strategic risks against the audit plan and it could be seen they had already started to deliver work against the key risks as set out on page 179. These were shown in yellow and they had mapped the strategic risk to the plan so it was shown that they were planning to do work across the majority of strategic risks over the year.

Lisa Fryer explained that she had kept in appendices B and C even though there was not anything to actually report this quarter. She thought it might be of interest to new members to see what to expect in later progress reports where more detail would be provided on Limited Assurance reports that were issued and also more detail provided on the follow-up activity to give the Committee assurance that previously agreed management actions had been implemented. She stated that page 184 of the report showed the full list of audits that had been agreed in March 2023 to be delivered. This list detailed the full list of planned work for the year, indicating when the work was due to start and began with the 22-23 Audits. She explained that all completed reports were available to members on the Teams channel.

Councillor Sharpe thanked Lisa Fryer for the useful report and thought the format was really helpful to show the progress as work continued.

Councillor Cross agreed with those comments, noted the scope of other local authorities that SWAP worked with and enquired whether there was anything that the Audit Committee should be considering or focusing upon. She explained she was aware that some councils were in difficulties and they did not want to head in that direction.

Lisa Fryer recognised that the new Committee had started after the audit planning process had taken place, she mentioned that SWAP had a risk-based approach which really meant that they focused their resources on what they saw as high risks for the Council. Therefore, the plan was looking at the most important things that would add most value. She acknowledged that they worked in a partnership with more than 20 Councils which gave them a lot of information to draw upon. She explained that SWAP had come up with the top ten list of audits so that was the one important piece of information that was used when putting together the plan. As mentioned earlier the Council's strategic risks were a really important part of the process to identify areas. She recognised that the key thing was that the management team at RBWM had held meetings about what they were concerned about and where they thought internal audit could add the most value. Combining all that intelligence they were able to prioritise and come up with a risk-based plan focusing on the important things. She was confident in the plan and concluded that it was a live plan that would be updated throughout the year.

Andrew Vallance, Head of Finance advised the meeting that this was SWAP's second year as the Council's internal auditors and had been brought in as officers had felt that previous Auditors were missing things, to tackle fraud and help fill the gaps within the plan.

The Chair enquired how outside of the normal annual review of the audit plan could the Audit and Governance Committee provide input to determine what should be considered. In reply, the Head of Finance advised that SWAP's approach was to maintain an iterative document updated throughout the year so suggestions would be welcomed at any time. Lisa Fryer agreed.

Councillor Wilson sought clarification on the changes made to the Audit Plan since it was first created. Lisa Fryer explained that within Appendix D new audits had labelled new as they replaced the original plan. She expanded that they were largely from the Head of Adults and Children's Services as since the plan was initially developed in February, he had identified other more important things to be prioritised and other areas to be pushed back further into the year or next year. Under Appendix D under the Deferred section the Committee could see the audits considered to be of lower risk so delayed until later in the plan.

Councillor Sharpe explained that within Team there was a channel called Internal Audit for members of the Committee to review the completed reports in 2022/23.

The Chair thanked Lisa Fryer for updating the Committee on the internal audit plan progress.

**RESOLVED unanimously that the report be noted.**

### Risk Management Report

Steve Mappley, Insurance and Risk Manager presented the report setting out how adequate risk management was in place for RBWM as a fundamental element of its governance arrangements and consider the 'Approach to Management of Risk 1 April 2023 – 31 March 2024'.

He explained that, as set out in paragraph 2.5 of the report, the Strategic Risks were refreshed by the previous Chief Executive Tony Reeves with the Senior Management Team to ensure that they remained current. He stated that the first appendix set out the approach to management of risk and that following the previous year's risk management audit some significant changes had been made such as identifying the difference between strategic and operational risks. The report focused on strategic risks. Previously the operational risks were also included in reports to the Committee however this led to a lengthy report without the key officers who owned those risks attending to be able to answer queries on the detail raised. Part four of the report explains risk review strategies, other risk responses such as risk transfer or termination but noted these options were quite difficult as the Council could not just decide to stop doing an activity, but it was still a valid possibility. He continued that they had also added further information on how the techniques were applied e.g. ISO 31000 and expected controls for emerging risks were now an explicit part of the strategy. The section of the report also explained about risk thresholds for services to help them step up or down as a process. He explained that the Heat Map at Appendix C was a very high-level description of what the risks were, noting that in addition to finance, safeguarding and infrastructure the following had been added fraud, cost of living crisis, mental health and climate change. Appendix D was a longer version which included the controls that were in place, actions being taken and interesting metrics regarding where exposure to risk were. He explained that this then intersects with the activities undertaken by SWAP who checked whether this was accurate. He noted that when everything that can be done is done the Council gets to a 'control position'. He elaborated that even in a controlled position there may be a certain amount of inherent risk that the Council needed to accept. He explained that the risk appetite of the organisation which was detailed in the Council's approach to risk and gave a direction of travel as to what level risk the Council was comfortable with once impacts were assessed. He noted that without endless resources available that the Council could be dedicated to

managing each risk to the lowest possible level of the lowest tolerable level. He concluded that the identified risk of a change of political control potentially affecting the strategic direction of the Council was no longer a strategic risk on the register.

Councillor Wilson considered it looked like a very robust process in terms of identifying risk. He had noticed that on page 32 of the annual report there were a number of risks listed in there and they did not completely match up so suggested these should be aligned. Within the annual report there had been reference to data breaches and I.T security and he queried where this fit into this strategy.

The Insurance and Risk Manager explained there was a suite of operational risk registers where the implications that tend to fall within the service or the directorate were kept. This could be brought to the Committee for consideration but it would mean a lot of data. IT risks were together on page 239 including a number of different angles such as data loss, cybercrime and the capacity of the organisation to have the right technology in place as well. He added that supporting that operation risk registers were in place with the technical detail explaining what was being done with regard to those protections. He was able to explain that from an insurance perspective they had compared some of those protections against what the insurance market would expect to be in place for example to protect against cyber crime for an organisation of the Council's size.

The Chair asked for clarification of what was included as some risks appeared to be holistic and though operational affected the whole organisation. The Insurance and Risk Manager explained that the distinction they were trying to make was that anything strategic could affect the organisation as a whole whereas in relation to operational activity the impact tended to be limited to the service area or a directorate. He stated that the important thing was a mechanism in place to identify the risks and those risks were recognised within the registers. He recognised that some operational things may on a certain day have a strategic impact on the organisation such as ICT.

To clarify this further the Insurance and Risk Manager referred the Committee back to paragraph 1.13 which set out the approach to management of risk which included a couple of sentences attempting to demonstrate the difference between the Strategic and Operational risk but these definitions were likely to have an overlap between them. He re-emphasized that the important thing was that risks were recognised and recorded on the register, a risk owner was identified and that they were given the right priority.

Councillor Sharp considered the document to be very good and comprehensive but was surprised that Climate Change was selected as a top risk, the effect would be a long time to be seen and the possible mitigations available to the Council. He asked how many other Councils had identified this as a top risk.

The Insurance and Risk Manager stated that risks were benchmarked against other public sector organisations and he confirmed that climate change did appear on most of them although not always as the top one. He stated that it was a good point regarding the timing of a risk as it this had not been captured in terms of timing of the impact being felt by the organisation if controls failed. He agreed that it might be useful to build in that further level of granularity to capture how quickly, if controls failed, would this risk arise e.g. three, six or 12 months.

Councillor Sharpe asked what the impact was on the Council operationally from the order given to the strategic risks as he assumed it would mean the allocation of more resources to managing the risk. The Insurance and Risk Manager replied that this was not necessarily the case as set out in the more detailed versions report highlighting that the control identified for the climate change risk was the team leading on the four key themes of the environment and climate strategy, the team considered that the risk was very likely and it contained major service delivery and financial implications. The relevant officer was not present at the meeting to provide further clarification on the wording chosen, the rationale and the potential threat. He would ask for further clarification.

It was confirmed that the uncontrolled position of all of the strategic risks identified would be a red risk which is why they had been included as they carry the most damaging implications. He noted that Climate Change, workforce stability and Winter Flu as well as Possible Pathogen variants were all remaining as reasonably high risk even with the controls in place.

The Chair confirmed with the Insurance and Risk Manager that impact was 'how bad could it be' and velocity was 'how quickly could this happen'.

The Chair clarified for the meeting that although it was a useful discussion the report had been brought to the Committee for its members to review the approach to risk rather than the risk register's contents as this would be done at a future meeting.

Councillor Bond reflected that what had brought the issue of climate change into focus for him an article in the Financial Times stating that property in some parts of America potentially becoming uninsurable.

The Insurance and Risk Manager confirmed that at the end of the strategy information had been added about the Council's approach to insurance and clarified that the Council was essentially its own insurer as it met the majority of its losses itself. Therefore, it was important to have good data to give them a degree of confidence when setting those levels as was expensive to insure an organisation the size and scope of a local authority.

The Chair reflected that he had liked the information at pages 215 through 216 regarding confidence level in relation to risk assessment and wondered whether this was being used. The Insurance and Risk Manager confirmed that this was tracked but had not been included in the report.

The Chair requested clarification at appendix B as there appeared to be two scores where he had expected to see three. The Insurance and Risk Manager explained that he had decided to use words for risk appetite rather than numbers and understood that based on this feedback that could be made clearer and more helpful. This would be taken forward.

The Chair clarified what he was expecting to see to reflect a transition from inherent risk and this would be taken forward to amend the report for future.

The Chair queried at page 223 Appendix 2 risk classification they appeared to be risk areas. The Insurance and Risk Manager explained it was a way of categorising risks into groupings.

#### **RESOLVED UNANIMOUSLY that**

- i) the report be noted; and**
- ii) the "Approach to Management of Risk 1 April 2023 – 31 March 2024" be approved.**

#### **Annual Governance Statement and Action Plan 2022/23**

Elaine Browne, Assistant Director: Law and Governance introduced the report presenting the draft 2022/23 Annual Governance Statement (AGS), including the AGS Action Plan for the forthcoming year. She explained that it was set out in two sections capturing the governance arrangements that had been in place the preceding year and identifying actions to be undertaken to support the Council to carry out its functions effectively and lawfully. The AGS was considered to be a 'live document' with the Statutory Officers Group meeting regularly to discuss progress against the action plan and this would be reported to the Committee.

The Chair confirmed that the Committee was being asked to propose additions to the action plan and these would be added and monitored through the plan set out at page 270.

Councillor Bond sought clarification who the Independent Person role was and it was explained that they were recruited to deal with Code of Conduct complaints and the pool had been expanded with an additional person to build resilience and robustness in the process.

Councillor Wilson suggested building upon what was set out at page 260 about service delivery communications to improve sharing of information when issues occurred to enable them to be proactive.

At the conclusion of their discussions the Committee had agreed that:

- an action to review the Whistleblowing Policy should be added to the AGS action plan as it was last updated in March 2019; and
- an action should be added to implement robust and transparent communications for dealing with and advising councillors of service delivery issues.

**RESOLVED UNANIMOUSLY that**

- i) **the report be noted;**
- ii) **subject to the additions to the action plan set out above, the 2022/23 AGS be recommended to the Leader of the Council, Chair of the Audit & Governance Committee and Chief Executive for signature and publication with the Council's Statement of Accounts; and**
- iii) **further update reports should be provided to the Committee summarising progress on the AGS Action Plan.**

Work Programme

The Committee considered the updated work programme and agreed the following amendments:

- Treasury Management Outturn to be added to the plan for consideration at the September meeting;
- 2020/21 Statement of Accounts to be removed from the list of items to be scheduled as these were anticipated at the September meeting; and
- 2022/23 Statement of Accounts to be added to the list of items to be programmed.

The Chair confirmed that members of the Committee could raise items at future meetings or between scheduled meetings for consideration.

The meeting, which began at 7.00 pm, finished at 8.48 pm

Chair.....

Date.....