



Leicester
City Council

Minutes of the Meeting of the
AUDIT AND RISK COMMITTEE

Held: WEDNESDAY, 20 JULY 2022 at 5:30 pm

P R E S E N T :

Councillor Kaur Saini (Chair)
Councillor Dr Moore (Vice Chair)

Councillor Bajaj
Councillor Cassidy

Councillor Valand
Councillor Whittle

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1. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Pantling.

Introductions were made.

2. DECLARATIONS OF INTEREST

Members were asked to declare any interests they might have in the business to be discussed.

Councillor Dr. Moore declared that her son worked for Leicester City Council. She further declared that she received a pension from Leicestershire.

Councillor Whittle declared that he received a Council pension.

Councillor Bajaj declared that he was a member of the Local Pension Board for the City and County, representing Leicester City Council as a scheme employer.

In accordance with the Council's Code of Conduct, the interests were not considered so significant that they were likely to prejudice the Councillors' judgement of the public interest. The Members were not, therefore, required to withdraw from the meeting.

3. MINUTES OF THE PREVIOUS MEETING

RESOLVED:

That the minutes of the meeting held on 16 March 2022 be confirmed as a correct record.

Councillor Dr. Moore asked, as a matter arising under Minute 47. Corporate Complaints (Non-Statutory) 2020/21, when a report on complaints figures would be brought to a future meeting to establish if complaints figures had improved.

ACTION: The Deputy Director of Finance to add to the work programme for the Audit and Risk Committee.

4. MEMBERSHIP OF THE AUDIT AND RISK COMMITTEE 2022/23

Members were asked to note the membership of the Committee for 2022/23 as:

Councillor Kaur Saini (Chair)
Councillor Dr. Moore (Vice-Chair)
Councillor Bajaj
Councillor Cassidy
Councillor Pantling
Councillor Valand
Councillor Whittle

One unfilled non-Group vacancy
One unfilled Independent Member vacancy

RESOLVED:

That the membership of the Committee for 2022/23 be noted.

5. DATES OF MEETINGS OF THE AUDIT AND RISK COMMITTEE 2022/23

Members were asked to note the meeting dates of the Committee for the 2022/23 municipal year as:

20 July 2022
28 September 2022
22 November 2022
18 January 2023
15 March 2023

RESOLVED:

That the meeting dates of the Committee for 2022/23 be noted.

6. TERMS OF REFERENCE

Members were asked to note the Terms of Reference for the Committee, a

copy of which was circulated with the agenda.

RESOLVED:

That the Terms of Reference of the Committee as circulated be noted.

7. DRAFT STATUTORY STATEMENT OF ACCOUNTS & ANNUAL GOVERNANCE STATEMENT 2021/22 / EXTERNAL AUDIT PLAN 2022-23

The Chief Operating Officer (S151), Deputy Director of Finance, and External Auditor submitted a report to the Audit and Risk Committee which provided an opportunity for the Committee to consider the Council's Draft Annual Statement of Accounts and Annual Governance Statement for 2021/22 before being brought back to Committee for formal approval.

The Committee was recommended to consider the Draft Annual Statement of Accounts for 2021/22 at Appendix A, the Draft Annual Governance Statement at Appendix A, the update on the independent member recruitment, and the External Audit Plan at Appendix C.

Ben Matthews, Chief Accountant, presented the report and drew Members' attention to the following:

- The report touched briefly on the appointment of an independent audit and risk committee member, the post of which had been advertised in consultation with the Chair.
- The Draft Annual Statement of Accounts and Draft Annual Governance Statement had been brought to the Committee for consideration prior to being brought back to Committee in their final form in November 2022 for Audit & Risk Committee approval.
- The Annual Governance Statement as presented set out the framework in which the Council was operated, highlighting any significant governance issues, and provided an update on those previously identified.
- For the Annual Governance Statement, the Council follows CIPFAs 'Delivering Good Governance in Local Government' framework.
- The narrative report provided a background to the council and highlighted work it was doing including key pledges going forward and outcomes. It also provided a summary of the financial position of the Council and future outlook.
- The following items were highlighted from the Statement of Accounts 2021/22:
 - The change in how income was generated since the pandemic;
 - The valuation of an asset held in a Council museum had significantly increased.
 - COVID was continuing to have a significant impact on the unusable and usable reserves, largely due to government grants being paid ahead of need.
 - The pensions deficit of £596m. Members were reminded that this figure can fluctuate between years. It was noted this figure is based on the benefits an employee earns and their post-retirement

benefits. However, due to statutory arrangements the Council's deficit would be made good due to increased contributions of an employee and employer over their remaining working life before payments became due.

- Members Allowances and Officers'
- Members were informed of issues around the accounting of infrastructure assets, and subsequent CIPFA consultation on the resolution of issues. The Council would work through the CIPFA proposal once released to identify if this will impact the accounts. It was noted this is a national issue.

Members were then asked if they had any questions, and the following responses were made:

- Included in the narrative statement to the report, the in-year deficit in LLEP was noted. Members were informed that this was a planned deficit to enable additional investment in supporting businesses, which would be funded from LLEP reserves.
ACTION: The Deputy Director of Finance would provide information to Members following the meeting.
- Noted was the extension of the publication deadline to 30 November 2022 for the Council's audited Statement of Accounts and Annual Governance Statement. It was explained that pressures in the external audit sector were being felt nationally with delays in completing audits in the previous year. External Audit explained this was mainly due to the additional work they are required to undertake. Hence the government had relaxed the publication deadline for the audit of 2021/22 but would revert to a publication deadline of 30 September for the audit of 2022/23 onwards.
- During the pandemic the Council had implemented Business Support Grants, Household Support Funds, and operated Test and Trace amongst other support.
ACTION: The Deputy Director of Finance to circulate a list of schemes offered to local businesses and the public.
- It was further noted that the Better Off Leicester website had been launched recently, which enabled residents to check and maximise benefits, see support schemes, view a jobs section, and linked through to discretionary payments and Council Tax support forms, amongst other information that the site signposted to, such as Department for Work and Pensions. The site was a good tool for individuals and families to help them navigate through present problems.
- The Council had distributed to local businesses around £150million of funding over the course of the pandemic, the vast majority of which had nationally set eligibility criteria. It was reported that the first funding received on account from government was not distributed in its entirety and some had been returned to government, after every effort had been made to get businesses to apply for the funding. Some subsequent stages of the funding received had been overspent, with the overspend being claimed back by the Council from the government. It was further noted that discretionary funding of business grants where the government gave a fixed allocation had all been spent with some small overspends funded by the Council.
- With regards to fraud, the Council took positive counter fraud measures

during the application process. Very often Councils were criticised for not distributing the funding quickly enough. The Council had recognised the opportunity for fraud and had put some rigorous checks in place, balancing the need for checks with the need for businesses to receive the grants.

- It was not thought the council had been subject to any major fraud, though there had been some significant national frauds, for example, applications purportedly to be from Greggs. There were, however, some isolated low-level erroneous payments identified but not systemic fraud. Any necessary recovery action and criminal proceedings would be taken if there was sufficient evidence of fraud.
- Under personal support for residents, the Covid local winter grant had morphed into the Household Support Fund which was still in operation. The council had consistently spent all funding for the support of residents and had placed money in the Council Tax Support Scheme, and Discretionary Housing Payments.
- It was reported that £650 household payments from the DWP would be rolled out to claimants nationally through the benefits system and did not involve the Council.
- The £150 Council Tax Energy Rebate had come to an end and was being administered by the Council. The scheme was being paid to households in Bands A, B, C and D, approximately 96% of the households in the city. Leicester City Council had been one of the quicker paying authorities and had paid the vast majority of recipients by late April / early May, with only queries holding up payments to the remainder. Payments had been made into the bank accounts of residents who paid Council Tax by Direct Debit, which was about half of households. The remainder would be issued a Post Office voucher for £150. The Council had not required people to apply for the rebate, and vouchers would be sent direct to premises. Essentially all eligible people had been paid bar the ones with queries. If the Council spent more than the government had given, then a top-up could be claimed. If not all of the rebate was spent, that would be passed back to government.
- The government had also given the Council £836,250 as a discretionary fund which could be used to support households not eligible for the mandatory scheme.
- It was asked how much of the Right to Buy (RTB) sales money was available to build or acquire other Council Houses.
ACTION: The Head of Finance to provide the information to Members.
- It was explained that figures in brackets indicated a net income (or a surplus). Figures not in brackets were a spend (or deficit). For the purposes of the Comprehensive Income and Expenditure Statement, Net Expenditure for 2020/21 was £164million, and for 2021/22 there was net income of (£475million). It was noted that the figure included accrual and estimate figures, for example, pension liability, and asset valuation. The increase in the income was because of asset valuations which had improved over the past year, and the pension liability had decreased. The change in those figures did not represent a change that affected the Councils spending power.
- Members noted the value of the heritage assets in the reports and asked if any of the assets could be sold to provide money for the Council. It was explained that insurance valuations did not mean the asset was worth the

amount stated on any particular piece. Legal advice would have to be sought on what the Council could and could not do with regards to its assets.

- Raised was the claim lodged by Biffa with the HMCTS. It was noted that the waste collection and disposal PFI contract with Biffa was substantial and clarity was sought by Members from External Audit as to whether there would be some provision made against the claim before the final accounts were signed off. It was reported that currently it was a contingent liability and the right classification. External Auditors would be seeking an update from officers before the accounts are finalised and the audit completed.

Grant Patterson of Grant Thornton, External Auditor, then presented the Council's external audit plan, and the following points were noted:

- The purpose of the audit was to give a conclusion and opinion on the Statement of Accounts. Key matters at page 199 in the report listed factors taken into account when determining risk of material misstatement. It was on those areas of accounts that External Auditors were expected to place the greatest audit effort.
- Significant risks identified were dictated by auditing standards and were highlighted at pages 202-205 in the report.
- The presumed risk of fraud was a rebuttable presumed risk that revenue might be misstated due to the improper recognition of revenue. It was ultimately concluded that with the controlled environment of the Council and the nature of those transactions that the actual risk of material fraud was low and External Audit could rebut those risks.
- In terms of the risk of management override of controls, it was non-rebuttable. External Audit would look for when management could circumvent control to achieve a particular outcome, and would focus work on journals, and also significant judgements and estimates in financial statements that could be subject to bias.
- Two other items of significant risk were the valuation of the pension fund net liability and valuation of land and buildings, including council dwellings, where management's processes and assumptions would be audited.
- Brought to the attention of Members were a couple of other areas of audit focus. One was around the valuation of infrastructure assets which were still the subject of discussion at CIPFA which might result in a change in the code of accounting practice. Secondly there was the completeness, existence and accuracy of cash and cash equivalents, and External Audit were enhancing their procedure around cash in general.
- There was a balance between an efficient and effective audit and an assurance there were no misstatement. On page 212 to the agenda, materiality was outlined, which was around £15million for the year, with a lower threshold set below £750k at which misstatement would not be reported to the Audit and Risk Committee as they would not be considered material.
- The risk assessment process was iterative and would continue on as things developed through the audit.
- The risks of significant Value for Money weaknesses were reported at page

215 in the report. It was noted it was the second year of new arrangements. Threats to financial sustainability and governance would be considered by auditors, such as the ongoing impacts of Covid-19.

- The final report would be taken to Full Council to show transparency, and was a recommendation that had come out from the Redmond Review as good practice.
- Audit fees were outlined at page 217 to the report, and included variations for additional work, with proposed additional fees. The fees were similar to 2020/21, with a slight increase in non-audit service. There had been one change from the last year as the Council had subscribed to CFO insights, and the External Auditor was satisfied they were not conflicted in the non-audit work they were undertaking.
- The Financial Reporting Council's (FRC) inspection had shown Grant Thornton as making progress and providing a quality service, which should give the Committee confidence that External Auditors were working in the right direction.
- It was noted that internal audit looked at the lower level of controls for cash handling, with the focus for External Audit being on bank reconciliation. It was further noted that there was a whole team dedicated to cash and bank control in the council.

The Chair thanked the officers for the report and looked forward to the final accounts coming back to Committee in November 2022.

RESOLVED:

That:

1. The Audit and Risk Committee note the Draft Annual Statement of Accounts for 2021/22, the Draft Annual Governance Statement, the update on the independent member recruitment, and the External Audit Plan.
2. The Deputy Director of Finance to provide information to Members on the in-year planned deficit in the budget for the LLEP.
3. The Deputy Director of Finance to circulate a list of schemes offered to local businesses and the public during and following the Covid pandemic.
4. The Head of Finance to provide information to Members on how much Right to Buy (RTB) sales money was available to the Council to build other Council Houses.

8. PROGRESS AGAINST INTERNAL AUDIT PLANS AND THE INTERNAL AUDIT ANNUAL REPORT 2021-22

The Head of Internal Audit and Assurance Service submitted a report to the Audit and Risk Committee, which provided a summary of progress against the 2021-22 & 2022-23 Internal Audit Plans, and an annual report on internal audit work conducted during 2021-22. The Committee was recommended to note the contents of the routine update report.

Neil Jones, Head of Internal Audit and Assurance Service (HoIAS),

Leicestershire County Council presented the report, during which it was noted that:

- Part 1 of the report provided a summary of progress against the 2021-22 and 2022-23 Internal Audit Plans, and a summary of resources used to close off and progress audits.
- Part 2 of the report was the annual report on internal audit work conducted 2021-22.
- Members were informed that the City Council had delegated its internal audit function to the County Council in November 2017, and the HoIAS was the head of internal audit for both Council's.
- Appendix 1 to the report listed individual audits that were closed off and those that were work in progress. It was noted that anything in bold font reflected a change since the previous Committee Meeting in March 2022. It was reported that good progress was being made into the current year of audits.
- Commentary on resources used reported there had been a period with the team carrying vacancies, but the team had pushed forward and was a lot more stable, producing a number of audits. It was noted a number of recruitment exercises had been undertaken, and another team member was planned to start in October.

Councillor Cassidy left the meeting at 6:29pm

- A key part of the report was progress with implementing high importance recommendations. Appendix 2 to the report provided a short summary of the issues. It was noted that high importance recommendations would continue to come to the Committee until the HoIAS was satisfied that it had been implemented properly.
- The report pointed towards recommendations that continued to be extended. Pressure would be put on those areas with support from the Deputy Director of Finance and Head of Finance to implement recommendations to close those audits down.
- Part 2 was HoIAS requirement to present an annual report and completed the cycle of internal audit work undertaken in 2021-22.
- There were specific requirements within the report, the most important was for the HoIAS to look at all the audit work undertaken, experiences and evaluations, and to give a formed opinion on the control environment.
- Despite some vacancies and some absences, the team had managed to conduct a programme of work that was sufficient for the HoIAS to give a positive opinion, which was explained at Paragraph 17 in the report.
- Annex 1 to the report explained the types of audits undertaken and things evaluated, including reviewing other committees and looking at key documents, which all helped the HoIAS to form an opinion.
- The remainder of the report covered Internal Audit performance over the year, and how the performance of the team conformed against standards and the effectiveness of that. It was reported there were a couple of areas in the quality programme that needed a push forward.
- It was noted that the Internal Audit service was trying to push back on the

length of time spent on grant certification, many of them Covid-related, as it used valuable resources.

The Chair thanked the officer for the report.

RESOLVED:

1. That Committee note the contents of the routine update report.

9. INTERNAL AUDIT PLAN 2022/23

The Head of Internal Audit and Assurance Service (HoIAS) submitted a report to the Audit and Risk Committee, which provided an indication of internal audit work planned to be conducted during 2022-23, and information about a recently issued report 'Internal Audit: Untapped Potential', following extensive research by CIPFA. The Committee was recommended to receive the plan, note its contents, and seek clarification on any areas and then approve the plan, make any recommendation or comments it saw fit; and note the CIPFA report and support the HoIAS and Deputy Director of Finance by working together to make improvements to the service and arrangements.

The HoIAS presented the report, and it was noted that:

- A risk-based plan had been developed, with a reasonable span of audits across the three components of the control environment.
- Nothing had changed in the methodology, and there had been very good engagement with Directors on emerging risks.
- There was still some uncertainty with Covid moving forwards, and the plan would be fluid in case it needed to be changed, and conversations to be had with colleagues at the City Council on where to divert resources.
- The plan at Appendix 1 was split into components of Governance, Risk Management and Internal Control, but there were areas that would overlap. The grant audits were included, but the time spent on those was being reduced, and there was a contingency for anything additional that required attention during the year.
- Paragraph 22 in the report was highlighted for Members of the Committee for its importance and provided the HoIAS with an opportunity to remind Members of their help and support to the internal audit function to push through the plan. Any major changes to the plan would be brought back to the Committee.
- CIPFA undertook a major research project around internal audit in the public sector and subsequent report 'Internal Audit: Untapped Potential' was summarised at Appendix 2. Appendix 3 was an article written by CIPFA's governance advisor. The Chair of Audit and Risk Committee and Deputy Director of Finance had both contributed to the research. It was planned that the HoIAS would meet with the Deputy Director of Finance to go through the report and look at areas of potential improvement and would bring an action plan back to a future Committee meeting.

Members were given the opportunity to ask questions and the following

responses were provided:

- It was asked if the remit of Internal Audit included to look at the operation of HR in dealing with employment issues. It was reported that Internal Audit would look at the process but not necessarily individual cases but would ensure good governance was monitored and followed. It was further noted it was not included as a key risk by HR representatives, but a note was made to speak with managers to see if there were any underlying problems they might want assurance on.
ACTION: It was reported that a report had been taken to Overview Select Committee on workforce and equalities. The Head of Finance would circulate the report to Members.
- The operation of the public phone lines at the Council was considered by Members to be an issue. The HoIAS stated the issue had not been brought to his attention but would likely form part of an audit of Customer Services if one took place. The Deputy Director of Finance stated that the answering of phones had been recognised as a problem, particularly during Covid, with people calling for grants, Council Tax, Housing Benefits and Housing Repairs, with call lines covered by the same pool of staff, and occasional technical problems. It was noted that call wait times had reduced to an average of five minutes (dependent on the time of day) and was being tracked closely with the aim of reducing the wait time further with the employment of more staff.
- It was questioned how effective Audit and Risk was as a committee, how was it currently measured, and did it need its own audit. The HoIAS informed the meeting that there was a lot more focus on Audit Committees, and in terms of working with the regional audit committee chairs there was further work ongoing in the form of an East Midlands Regional Audit Forum. Out of that could come training and CIPFA has revised its Audit Committee guidance documents, part of which was a self-assessment of audit committees effectiveness.
- The effectiveness of the Committee was also noted in value for money work. It was further noted that recruitment of the Independent Member was being progressed to add knowledge and expertise. Training was also scheduled for Committee Members throughout the year to enhance skills and knowledge of Members. The result of the self-assessment would be undertaken following recruitment of the Independent Member and reported back to the Committee in due course.

The Chair thanked the officers for the report and responses. The Chair asked with regards to Appendices Two and Three that Members contact the Deputy Director of Finance and/or Head of Finance with any improvements that they wished to see.

RESOLVED:

That:

1. The Audit and Risk Committee received the plan, noted its contents and approved the plan.
2. Noted the CIPFA report and supported the HoIAS and Deputy Director of Finance in working together to make improvements

to the service and its arrangements, with a future plan of action to be brought to a future meeting.

3. The Head of Finance to provide to Members a report taken to Overview Select Committee on the workforce and equalities in relation to the audit of HR.

10. REGULATION OF INVESTIGATORY POWERS ACT 2000 - BI-ANNUAL PERFORMANCE REPORT JANUARY 2022 - JUNE 2022

The City Barrister and Head of Standards submitted a report to the Audit and Risk Committee which advised on the performance of the Council in authorising Regulatory Investigation Powers Act (RIPA) applications from 1st January 2022 to 30th June 2022. The Committee was recommended to receive the report and note its contents and make any recommendations or comments it saw fit either to the Executive or to the City Barrister and Head of Standards.

Lynn Wyeth, Head of Information Governance and Risk, presented the report, and drew Members' attention to the following information:

- It was stated that covert surveillance was not undertaken very often and, as is written in the current report, 0 Directed Surveillance Authorisations and 0 Communications Data Authorisations had been sought from the Magistrates Court. Magistrates would only provide sign off for offences where people could go to jail for six months.
- Covert surveillance used more technology now, such as data matching.
- Offences for surveillance included fly tipping, blue badge fraud, abuse of benefit claims, etc.
- The number of covert surveillance undertaken was reported annually. Every three years the Team was inspected by the Investigatory Powers Commissioner's Office (IPOC) and the latest inspection occurred in February 2022 using a desktop exercise and was included with the report.
- The report showed the Council was in good order with no serious recommendations made.
- Advice on amendments to the retention and disposal policy was implemented, by ensuring evidence was not kept for longer than was necessary and was kept secure, and the consideration of safeguarding issued when collecting evidence.

The Chair received the report and noted its contents.

RESOLVED:

1. That the report be noted.

11. REPORT OF THE AUDIT AND RISK COMMITTEE TO COUNCIL COVERING 2021/22

The Deputy Director of Finance submitted a report to the Audit and Risk Committee which set out the Committee's achievements over the municipal year 2021/22. The Committee was recommended to approve the report for submission to the Council.

The Head of Finance presented the report, and the following points were noted:

- The annual report provided information on the activities the Committee completed over the past year, such as the Statement of Accounts approval, the receiving of risk management reports, the fact the Committee had met regularly, and was the standard report usually presented.

Members were asked to note the report and the following comments were made:

- A discussion took place which related to the previous agenda item's comments about the performance of the Committee, and whether the Committee was undertaking its role to the fullest.
- The potential provision of metrics and data was discussed such as, meetings – how many meetings were held, attendance figures, how long meetings lasted, how many questions were asked, and what actions were reported at the next meeting, etc. Once data was collected, patterns would be seen.
- The Committee carried a large amount of responsibility as to how the Council conducted its business.

Officers stated the report confirmed roles and functions had been completed by the Committee over the year, such as the agreement by Committee to recruit an Independent Member, confirmation the Committee was active in promoting its remit, ensuring it had the knowledge and expertise going forward and was a positive step. Information suggested such as the metrics going forward would be looked at for inclusion at future meetings.

The Deputy Director of Finance acknowledged the perspective of Members on where they felt the Committee was operating. He welcomed any suggestions and recommendations that could be made to improve its operation. He added that he felt the evening's meeting had been good, with a strong level of engagement and questioning at the meeting which had been good to see. He noted that external and internal auditors would have raised concerns on the performance of the Committee when required. It was further noted that the Chair was also involved with the East Midlands Regional Audit Forum as Chair which the Government and LGA had set up in 2022 and would be good for the Council's Audit and Risk Committee.

Grant Patterson, External Auditor, was asked if there was a difference in quality of challenge based on the political structure of an authority, whether balanced, or with one-dominant party. The External Auditor responded that the challenge in a meeting was not to do with politics but more to do with the confidence of individual members, and that the minutes should reflect the level of challenge.

He added that the point was covered in an External Auditor's Annual Report for 2021 which would be followed up again, with one area saying there were things the Audit and Risk Committee could do such as self-assess annually around its confidence in the skill set of the Committee, and once that was identified what

training was required.

The External Auditor continued that he believed the Council's Audit and Risk Committee provided an appropriate level of challenge, and that continuous training would provide Members with confidence and skill to challenge, and that he had no fundamental concerns, with a good level of questions at the meeting that evening, which was the Committee's role to oversee processes and arrangements and have assurance in auditors.

It was recognised that one challenge of an audit committee was continuity, with members changing, and that it was good to see the Chair in the role for the new municipal year.

It was acknowledged that added continuity would be gained with the addition of the independent member, with a professional background to challenge officers..

The Chair noted that over time, and joining with the East Midlands Regional Audit Forum, she had come to understand just how critical it was that Members knew what their role on the Audit and Risk Committee was. She added that the Team of support, in Internal and External Audit, and Teams in the Council were a good network of support for Members, and by looking at the committees of other authorities around the country she recognised just how good the Council's Committee was working. She added it was essential that Members read the reports before the meeting, with questions raised receiving answers either at the meeting or shortly thereafter.

The Chair added that the level and type of statistical analysis needed to be discussed further but felt that the Committee was doing what it needed to do, but was glad that the point had been raised. She said that as Chair it was her role to monitor and pick up on weaknesses, but on the whole the team worked very well and there were no concerns.

RESOLVED:

1. That the report be approved prior to its submission to Council.
2. Any suggestions and recommendations on the operation of the Committee that members may have to be forwarded to the Deputy Director of Finance.

12. AUDIT & RISK COMMITTEE WORKPLAN

The Head of Finance presented the workplan for the Committee.

In response to a previous request by the Chair, it was noted that Corporate Complaints would be brought to the meeting in January 2023 with complete data.

It was noted that an extra meeting had been included for 2022/23 due to the busy schedule of reports that were due to be brought to the Committee.

RESOLVED:

1. That the workplan of the Audit and Risk Committee be noted.

13. CLOSE OF MEETING

There being no other items of urgent business, the meeting closed at 7.15pm.