

TEWKESBURY BOROUGH COUNCIL

**Minutes of a Meeting of the Audit Committee held at the Council Offices,
Gloucester Road, Tewkesbury on Wednesday, 10 December 2014 commencing
at 2:00 pm**

Present:

Chairman
Vice Chairman

Councillor M Dean
Councillor R E Allen

and Councillors:

Mrs J E Day and Mrs S E Hillier-Richardson

AUD.23 ANNOUNCEMENTS

- 23.1 The evacuation procedure, as noted on the Agenda, was taken as read.
- 23.2 The Chairman introduced David Johnson, the new Audit Manager for Tewkesbury Borough Council from Grant Thornton, and welcomed him and Alex Walling, Engagement Lead from Grant Thornton, to the meeting.

AUD.24 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

- 24.1 Apologies for absence had been received from Councillors Mrs K J Berry, A C Tugwell and D J Waters. There were no substitutions for the meeting.

AUD.25 DECLARATIONS OF INTEREST

- 25.1 The Committee's attention was drawn to the Tewkesbury Borough Council Code of Conduct which was adopted by the Council on 26 June 2012 and took effect from 1 July 2012.
- 25.2 There were no declarations made on this occasion.

AUD.26 MINUTES

- 26.1 The Minutes of the meeting held on 24 September 2014, copies of which had been circulated, were approved as a correct record and signed by the Chairman.
- 26.2 With regard to Minute No. AUD.22.4, the Policy and Performance Group Manager indicated that a report would be taken to the March meeting of the Committee to give an update on the progress against outstanding recommendations arising from the safeguarding audit which had been given a limited opinion.

AUD.27 GRANT THORNTON PROGRESS REPORT

- 27.1 Attention was drawn to Grant Thornton's progress report, circulated at Pages No. 10-20, which set out the progress which had been made in relation to the Audit Plan, together with any emerging national issues and developments that might be relevant to the Borough Council. Members were asked to consider the report.
- 27.2 Members were advised that the Annual Audit Letter 2013/14 would be considered under the next Agenda Item. With regard to the certification of claims and returns 2013/14, the detailed testing and reporting for the housing benefit subsidy claim had been completed in time to meet the Department of Work and Pensions deadline and a report would be presented at the Audit Committee meeting on 18 March 2015. In terms of planned work, the interim accounts audit was due to be carried out in February/March 2015 but could potentially be brought forward to January. The findings would be used to inform the Accounts Audit Plan which would be brought to the Audit Committee meeting in June and would set out how Grant Thornton would approach the accounts audit. The work to inform the 2014/15 value for money conclusion was planned for the summer and would be very much in line with the work which had been done for 2013/14 concentrating on two specific areas: financial resilience; and economy, efficiency and effectiveness.
- 27.3 The progress report included emerging issues and developments which it was felt should be brought to the Committee's attention. Members were advised that the Department of Communities and Local Government (DCLG) was consulting on proposals to bring forward the audit deadline for 2017/18 from the end of September 2018 to the end of July 2018. Whilst this was some time away, it would have an impact upon both local authorities and their auditors. Grant Thornton would be working closely with the Finance Team over the next two to three years to try to bring the various stages forward so that this was a gradual change. In response to a query as to whether this could be accommodated, the Finance and Asset Management Group Manager indicated that he was well aware of the issues and he would be working with his team to see how they could meet these deadlines.
- 27.4 The Engagement Lead indicated that Grant Thornton had recently published a document about financial resilience and national work around value for money; Tewkesbury Borough Council was mentioned specifically in recognition of its work around the public sector hub. The Finance and Asset Management Group Manager undertook to circulate the electronic version of the document to the Committee following the meeting.
- 27.5 It was
RESOLVED That that Grant Thornton progress report be **NOTED**.

AUD.28 ANNUAL AUDIT LETTER 2013/14

- 28.1 Attention was drawn to Grant Thornton's Annual Audit Letter 2013/14, circulated at Pages No. 23-26, which summarised the key findings from the work that had been carried out at Tewkesbury Borough Council for the year ended 31 March 2014. Members were asked to consider the Annual Audit Letter 2013/14.
- 28.2 The Audit Manager explained that Grant Thornton had reported the findings arising from the audit of the Council's financial statements to the Audit Committee meeting on 24 September 2014 and had issued an unqualified opinion on 29 September 2014. It was a clean opinion with only a small number of areas to address, none of which were significant. An unqualified value for money conclusion for 2013/14 was also issued on 29 September 2014. Only limited work was needed in relation to the Government's consolidation pack as Tewkesbury Borough Council was below the threshold. As mentioned under the previous Agenda Item, a report on the certification of grant claims and returns would be brought to the next meeting of the Committee, although it was noted that there was nothing significant to report. The

Letter also confirmed the audit fee for 2013/14 which was set by the Audit Commission. The key recommendations identified during the 2013/14 audit were set out at Appendix A, Page No. 25 of the report, and had previously been reported in the audit findings report. The recommendation that the Chief Finance Officer should not have the ability to post journals had been agreed and implemented in accordance with the due date of 30 September 2014. Appendix B, set out at Page No. 26 of the report, confirmed the audit fee and the fact that there were no fees for the provision of non-audit services. No additional services had been provided or requested by the Council.

28.3 Having considered the information provided it was

RESOLVED That the Annual Audit Letter 2013/14 be **NOTED**.

AUD.29 PROTECTING THE PUBLIC PURSE - FRAUD BRIEFING 2014

29.1 Attention was drawn to the 'Protecting the Public Purse: Fraud Briefing 2014' written by the Audit Commission for Tewkesbury Borough Council. Members were asked to consider the fraud briefing.

29.2 The Engagement Lead from Grant Thornton indicated that the report was provided by the Audit Commission and the findings were predominantly based on the fraud and corruption survey which the Council had completed earlier in the year. Whilst she did not intend to go through the briefing in detail, it had been brought before Members to raise awareness that fraud was a real risk and it was essential to have good controls in place. It was to be borne in mind that the graphs intended to show where Tewkesbury Borough Council stood in relation to other local authorities in the comparator group; low figures were not necessarily positive as this could mean that fraud was going undetected. The Policy and Performance Group Manager advised that the document would be taken to the Corporate Governance Group for consideration and he would bring a further report to the Audit Committee in March.

29.3 It was

RESOLVED That the Audit Commission's 'Protecting the Public Purse: Fraud Briefing 2014' be **NOTED**.

AUD.30 INTERNAL AUDIT PLAN MONITORING REPORT

30.1 The report of the Policy and Performance Group Manager, circulated at Pages No. 39-77, summarised the work undertaken by the Internal Audit team for the period September to November 2014. Members were asked to consider the audit work completed and the assurance given on the adequacy of internal controls operating in the systems audited.

30.2 Members were advised that full details for the work undertaken during the period were attached at Appendix 1 to the report and the Policy and Performance Group Manager confirmed that the team was currently on target to achieve the minimum 90% completion of the Audit Plan by the end of the financial year. A list of audits within the 2014/15 Audit Plan and their progress to date could be found at Appendix 2 to the report. He indicated that the Internal Audit team was very small comprising only two members of staff, one of whom would be starting maternity leave at the end of January 2015, and action would need to be taken to ensure that the service remained adequately resourced. It was noted that details of all audit recommendations had been included within the monitoring report at Appendix 3 to help provide the Committee with an overview of the work undertaken and the implementation of audit recommendations. The Policy and Performance Group Manager went on to confirm that no incidents of fraud, corruption or theft had been reported during the period. At the Audit Committee meeting on 24 September 2014, Members had been informed that there had been a request from

Tewkesbury Town Council for its internal audit work to be undertaken by the Borough Council's Internal Audit team. It had been estimated that 5-7 days would be required to carry out the work; however, following an initial meeting with the Town Clerk to discuss the scope of the audit, it was considered that 10 days would be more appropriate.

- 30.3 In terms of the audits which had been completed during the period, Members were advised that the capital accounting audit had confirmed that there was a good level of control in the approach and a good level of scrutiny in relation to all capital grants which were assessed by a Member Working Group. The capital grants criteria did require updating and a new scheme would be provided for 2015/16. The asset register which was maintained within Financial Services had been found to be accurate, although it was recommended that a periodic check be carried out against the land terrier in order to identify any omissions as part of the year-end review. In respect of asset valuations, the contract whereby asset valuation advice was provided to the Council had now expired and it was therefore recommended that it be retendered.
- 30.4 With regard to the audit on ICT – Public Sector Network (PSN) Compliance, Members were reminded that the Business Transformation Group Manager had attended the last meeting of the Committee to explain PSN to Members. The audit had included following-up previous audit recommendations within the PSN Compliance audit 2013/14 as well as looking at the 2014/15 self-assessment. There were some procedural actions outstanding, for instance, the completion of personal commitment statements for all PSN users and the completion of a business case for all users of removable media devices. In order to comply with PSN requirements, the Council must ensure that all users had undergone a Baseline Personnel Security Standard (BPSS) check. Members were informed that the Council's Senior Risk Information Owner had now been identified as the Deputy Chief Executive, however, it was recommended that this be formalised by the Corporate Leadership Team and that the responsibilities of the role be defined. This would be done via an Information Governance Assurance Framework and a report would be taken to the Executive Committee. An issue in respect of access to the ICT server room had now been resolved and access would only be granted by the Property team at the request of the ICT Manager. The 2014/15 PSN Code of Compliance had been completed and returned, however, a response had been received stating that the submission had been unsuccessful as five PSN users were yet to undergo the BPSS check. There was a three month window for multiple resubmissions and this issue could be easily resolved within that timeframe. A Member queried why the five users had not had the BPSS check and the Policy and Performance Group Manager indicated that he would need to clarify the reason with the ICT Manager. He confirmed that the Council had until the end of January 2015 to gain PSN approval.
- 30.5 Members were reminded that, at the March meeting of the Audit Committee, Grant Thornton had indicated that National Non-Domestic Rates (NNDR) would not be subject to external audit and Members had sought assurance that this would be picked up by Internal Audit. As such an additional audit had been included in the Audit Plan which had shown that there was a satisfactory level of control. In respect of collectable rates, procedures were currently being established and documented concerning the identification of renewable energy resources; the value on the return was currently a nil value. It had been noted that the policy in relation to discretionary relief needed to be updated to reflect the Localism Act 2011 in that the relief was now payable to all ratepayers.
- 30.6 In relation to the audit of the business flood grants, Members were advised that local authorities were responsible for administering the flooded business support scheme in accordance with guidance provided by the Government. To date,

£124,000 of the £475,000 available had been allocated and it was therefore recommended that a decision should be made in relation to how the remaining grant monies would be allocated to businesses within the Borough. A submission would be made to the Government to see whether the money could be used in a different way. With regard to the National Fraud Initiative (NFI) audit, the Policy and Performance Group Manager indicated that a data matching exercise was carried out every two years which involved matching data held on Tewkesbury Borough Council systems with that held by other local authorities and matching internal payments to suppliers to identify fraud and error. In addition, a further matching exercise between Council Tax and Electoral Register data was now completed on an annual basis which helped to identify people who were claiming single person occupancy when they were not entitled to do so. There was a good level of assurance that the outcomes of the 2013/14 NFI data matching exercise had been progressed and this would be considered in more detail at Agenda Item 10.

- 30.7 Members were advised that there was a rolling programme which audited the accuracy of local performance indicators reported to the Overview and Scrutiny and Executive Committees. There was a satisfactory level of assurance that systems were in place to accurately calculate the figures for the local performance indicators in respect of the Revenues and Benefits Service and Environmental and Housing Service which had been reviewed during the audit. A Member noted that the percentage Council Tax collected had been reported as 57.28%, and that this had been fairly stated, however, she felt that this seemed quite low. In response, the Policy and Performance Group Manager clarified that this was the six month figure. With regard to the Council Tax audit, there was a good level of control for most objectives although a number of recommendations had been made around inspections of new homes which were not currently recorded on the Northgate system. A Member questioned whether Officers liaised with builders and developers to ensure that new homes did not slip through the net in terms of collecting Council Tax. The Revenues and Benefits Group Manager explained that Officers monitored the proposals in the planning systems and went out to meet with developers to discuss likely dates of completion. The law allowed the Council to serve a completion notice based on when it was felt that the property could be finished and, therefore, the date from which Council Tax would be payable. The notices could give up to 13 weeks to complete the development. The housing market was fairly buoyant and it was often the case that someone would move into the property before a completion notice was required which meant that Council Tax was chargeable straight away. He provided assurance that empty properties were visited regularly. A Member went on to query whether Officers were reliant on people informing the Council that they had moved into the property, i.e. whether Officers were active or reactive. The Revenues and Benefits Group Manager explained that, if the Council was aware of an empty property, this would be visited by an Officer to confirm that it remained empty. Properties were monitored by an Officer who had a monthly round to check whether people were living in the 'empty' properties. If a bill was sent out and no response received, or the paperwork was 'returned to sender', an investigating officer would be sent out to establish the situation. Members were advised that failing to notify the Council of moving into, or owning, a property was not a specific offence unlike with Housing Benefit where criminal proceedings could be started if someone failed to inform the Council of a change in circumstances. There were some low level administrative procedures which could theoretically be applied but these were unlikely to solve the problem and, as such, it was important that Officers were on top of the situation concerning empty properties within the Borough.
- 30.8 Members noted that a lot of work had been carried out in relation to the contract registers, as part of the corporate improvement work undertaken by Internal Audit. There was an action within the Council's Procurement Strategy that contract

registers should be in place for each service grouping and this had been given greater emphasis by the Local Government Transparency Code 2014 which would be considered at Agenda Item 11. Internal Audit had also played a proactive role on the project team which had looked at the processes and systems within Revenues and Benefits. Work undertaken included process mapping, equalities analysis and process challenge whilst ensuring fundamental internal controls remained. The improvement programme was beginning to have an impact with the number of days to process claims being reduced.

30.9 Having considered the information provided it was

RESOLVED That the Internal Audit Plan Monitoring Report be **NOTED**.

AUD.31 FLOOD GRANT AUDIT

31.1 The report of the Environmental and Housing Services Group Manager, set out at Pages No. 78-85, summarised the progress which had been made against the actions arising from the review of flood grants. Members were asked to consider the progress which had been made.

31.2 The Environmental Health Manager advised that flood grants were mostly large capital grants which were administered by the Borough Council. The majority of these grants were reported to the Flood Risk Management Group and the Overview and Scrutiny Committee. A review of flood grants for capital improvements had been completed in May 2014 and a number of recommendations made, as set out in the audit report attached at Appendix 1 to the report. A summary of the progress against the recommendations was attached at Appendix 2 to the report. All issues identified had been actioned with the exception of recommendation 1 'grant terms and conditions should be formalised between Tewkesbury Borough Council and Gloucestershire County Council'. With regard to this action, the suggestions made by Tewkesbury Borough Council were now being rolled out to all other districts in Gloucestershire and the subsequent agreement was in the process of being finalised. It was hoped that this would be completed by the end of the month. The Policy and Performance Group Manager indicated that a follow-up audit would be undertaken to confirm that all of the recommendations had been implemented.

31.3 It was

RESOLVED That the progress against the actions arising from the review of flood grants be **NOTED**.

AUD.32 NATIONAL FRAUD INITIATIVE DATA MATCHING

32.1 The report of the Revenues and Benefits Group Manager, circulated at Pages No. 86-89, asked Members to consider the outcomes from the Council Tax and Electoral Registration data matching exercise 2012/13.

32.2 The Revenues and Benefits Group Manager indicated that the National Fraud Initiative (NFI) was a data matching exercise facilitated by the Audit Commission. It involved comparing Council Tax discounts and exemptions information with that held by the Audit Commission. The data held was drawn from a number of bodies, including Gloucestershire County Council records and other Department of Work and Pensions information. Where a match was found it indicated that there was an inconsistency in the information held by the various organisations which required further investigation. The matching of Council Tax and Electoral Registration data was originally undertaken every two years but was now an annual exercise.

32.3 The 2013/14 data matching exercise had drawn to a close in the summer of 2014. The findings of the previous data matching exercise had been released in February 2014 and had indicated that 44 matches had been identified resulting in the cancellation of single person discount for 140 claimants totalling £50,182.76; 102

'Council Tax rising 18s' had also been identified resulting in the cancellation of single person discount for 36 claimants totalling £9,309.69. To put these figures into perspective, the total value of single person discount awarded in 2013/14 was £3.7m. At the last count, the Council had in the region of 12,000 claims for single person discount. In legislative terms there was no fraud with Council Tax discounts and exemptions and there was no specific offence for failure to notify the Council about a change in circumstances. The average overpayment was approximately £360 per person which was not a level at which the Council would prosecute. There was no legal bar to prosecuting for low level amounts but it was Council policy not to prosecute cases where the overpayment was less than £2,000 unless other alternatives had been considered and/or tried and failed.

- 32.4 In terms of improving internal control, in addition to moving to an annual review, consideration would be given to sending out an annual mailshot to tell people that they must advise the Council of change in circumstances where they were no longer eligible for a single person discount. A Member felt that the timing of the letters would be very important and she suggested that August/September would be more appropriate than the beginning of the year given the number of children returning from university etc. The Revenues and Benefits Group Manager confirmed that this was the exactly the time he had in mind. It was subsequently

RESOLVED That the outcomes from the Council Tax and Electoral Registration data matching exercise 2012/13 be **NOTED**.

AUD.33 LOCAL GOVERNMENT TRANSPARENCY CODE 2014

- 33.1 Attention was drawn to the report of the Finance and Asset Management Group Manager, circulated at Pages No. 90-95, which set out the requirements of the Local Government Transparency Code 2014. Members were asked to consider the requirements and to approve the actions taken to ensure compliance.
- 33.2 Members were advised that the new requirements of the Local Government Transparency Code 2014 had been identified as a significant governance issue within the Council's Annual Governance Statement. The Local Government Transparency Code had been introduced in January 2011 and required local authorities to publish data in relation to: every transaction over £500, senior officer salaries; and Members' Allowances. The Council had complied with those requirements. In May 2014, the Secretary of State had issued a replacement Transparency Code with significantly more requirements than the existing Code. A table setting out the requirements of the Code was included at Paragraph 2.1 of the report. The Council would be required to publish quarterly: information on each individual item of expenditure over £500; every transaction on a Government procurement card; and details of every invitation to tender and contracts in excess of £5,000. In addition, it would be required to publish annually: all land and building assets; details of grants to voluntary, community and social enterprise organisations; an organisation chart showing the top three tiers; numbers of staff and spending; parking accounts and controlled spaces, including details of any parking surplus; details of salaries over £50,000; the Council's Constitution; the ratio between the highest paid taxable earnings for the given year and the median earning figure of the whole authority workforce; and details of fraud. There was a one-off requirement to report any waste contracts in place.
- 33.3 The first publication of the quarterly data requirements was required by the end of December 2014 and the first annual publication by the beginning of February 2015. Information was currently being compiled for publication in line with the required timeline and would be uploaded onto a dedicated transparency page of the

Council's website, with the exception of some information, such as parking and procurement, which would be linked to existing pages. The Finance and Asset Management Group Manager emphasised the huge amount of work which had been undertaken across various Council departments to ensure that all of the requirements were met and he indicated that it was essential that this information was kept up to date.

- 33.4 A Member raised concern about the extra pressure on staff to ensure that this data was published regularly and the Finance and Asset Management Group Manager agreed that this would be an extra responsibility for staff, although there would be less work required going forward after the initial publication. A Member queried whether Parish and Town Councils would be expected to comply with the Code and the Finance and Asset Management Group Manager confirmed that the Code would apply to any Parish or Town Councils with gross annual income or expenditure exceeding £200,000. Whilst she recognised the amount of work involved, the Member welcomed the changes as she felt that the public had a right to know how money was being spent. Nevertheless, she doubted that this was something which Parish and Town Councils would be able to do quickly and easily and she questioned whether the Borough Council could provide a service to those who needed it, particularly given that the Borough Council was carrying out the audit for Tewkesbury Town Council. The Finance and Asset Management Group Manager indicated that he was happy to advise on the regulations but Parish and Town Councils would need to gather their own information for publication. In terms of carrying out more internal audit work on behalf of Parish and Town Councils, this was very much a question of whether the necessary resources were available within the Internal Audit team.

- 33.5 The Policy and Performance Group Manager went on to explain that it was intended to include a small number of days within the Audit Plan 2015/16 to ensure that the Council continued to comply with the Code and it was subsequently

RESOLVED That the requirements of the Local Government Transparency Code 2014 be **NOTED** and the actions taken to ensure compliance be **APPROVED** as set out in Paragraph 3 of the report.

AUD.34 REGULATION OF INVESTIGATORY POWERS (RIPA)

- 34.1 Attention was drawn to the report of the Borough Solicitor, set out at Pages No. 96-108, which updated Members on the inspection and report from the Office of Surveillance on the Council's arrangements for the use of the powers under the Regulation of Investigatory Powers Act 2000. Members were asked to consider the findings and recommendations within the report.

- 34.2 Members were advised that the Regulation of Investigatory Powers 2000 (RIPA) and the Protection of Freedoms Act 2012 legislated for local authorities to use covert methods of surveillance and information gathering to assist in the detection and prevention of crime in relation to the authority's core functions. The Council's use of covert surveillance authorisations under RIPA was subject to regular inspection and audit by the Office of the Surveillance Commissioner and a review of the Council's management of covert activities had been carried out on 3 February 2014. The inspection report, attached at Appendix 1 to the Committee report, noted that there had been no authorisations for directed surveillance and no authorisations for the use and conduct of a covert intelligence source in the period since the last review in August 2010. Notwithstanding this, the report had recommended that RIPA training should continue to be formally delivered by the Council to staff who were likely to engage the legislation to ensure that it could be applied to the appropriate standard should it be required. The report also recommended an amendment to the Tewkesbury Borough Council Procedural

Guide Regulation of Investigatory Powers Act 2000.

34.3 A Member indicated that some local authorities had used covert surveillance in relation to bin collections and he questioned whether this was a method used by Ubico, the local authority-owned company which would be delivering the Tewkesbury Borough Council waste service. The Borough Solicitor clarified that Ubico did not use covert surveillance for any of its clients and, even if this was not the case, there would be no requirement for Tewkesbury Borough Council to agree for it to be used within the Borough as the Council had full control over the contract for the delivery of its waste service. The Council was able to use a range of measures for detecting crime and covert surveillance was very much a last resort.

34.4 Having considered the information provided it was

RESOLVED That the findings and recommendations within the Office of Surveillance Commissioners' report regarding the Council's arrangements for the use of the powers under the Regulation of Investigatory Powers Act 2000 be **NOTED**.

AUD.35 MONITORING OF SIGNIFICANT GOVERNANCE ISSUES

35.1 The report of the Borough Solicitor, circulated at Pages No. 109-114, set out the Significant Governance Issues and the action to be taken to address them as identified in the Council's Annual Governance Statement. Members were asked to consider the progress made against those issues.

35.2 Members were advised that the table set out at Appendix 1 to the report, comprised the Significant Governance Issues and the proposed action and timescale for completion, with the addition of a further column which indicated the progress by 30 November 2014. It was noted that progress was being made against all identified issues and the actions proposed were currently on target to achieve the intended timescale. The issue in relation to risk management and business continuity was covered under the next Agenda Item.

35.3 It was

RESOLVED That the progress against the Significant Governance Issues identified in the Council's Annual Governance Statement be **NOTED**.

AUD.36 CORPORATE RISK REGISTER

36.1 The report of the Policy and Performance Group Manager, circulated at Pages No. 115-121, attached the corporate risk register which had recently been reintroduced. Members were asked to consider the corporate risk register and the risks contained within it.

36.2 Members were advised that the corporate risk register had recently been reintroduced and was reported through the performance management framework which was reviewed by the Overview and Scrutiny Committee. The reporting of the register had been discussed by the Corporate Governance Group where it was agreed that the Audit Committee was the most appropriate Committee to review the register given that its Terms of Reference included the responsibility to monitor the effective development and operation of risk management.

36.3 The Policy and Performance Group Manager explained that the register, attached at Appendix 1 to the report, was being reported exactly as it had been at the Overview and Scrutiny Committee meeting on 9 September 2014. There were a number of risks which needed to be updated and he would ensure that it would be a 'live' document going forwards. The register was a corporate document which

had been endorsed by the Corporate Leadership Team.

- 36.4 A Member raised concern that there was very little detail included in the register and she felt that the document should include dates and the names of responsible Officers. She indicated that she was new to the Audit Committee and it was not clear to her how the current controls and further controls matched the risk descriptions. The Policy and Performance Group Manager indicated that the register was intended to be a high-level document with the detail contained within a project risk register which sat below and was dealt with by Operational Managers. A Member agreed that it was important for someone to take ownership of the risks within the corporate risk register and he felt that it would be beneficial if slightly more information could be included in the report which was brought to the Committee in terms of the risk itself; any mitigating controls in place; the accountable Officer; and timescale. On that basis it was

RESOLVED That the information included in the corporate risk register be **NOTED** and that the document be updated for further meetings to include details of the risk itself; any mitigating controls in place; the accountable Officer; and timescale.

The meeting closed at 3:20 pm