

Minutes of a Meeting of the **Audit and Governance Committee** held in the **Deben Conference Room** at **East Suffolk House, Riduna Park, Melton** on **Tuesday 24 July 2018** at **6.30pm**

Members of the Committee present:

P Coleman, A Cooper, P Dunnett, C Hedgley, J Kelso, G Lynch, P Mulcahy, R Whiting.

Other Members present:

R Kerry, S Lawson.

Officers present:

S Baker (Chief Executive), L Fuller (Audit Manager), H Javadi (Chief Finance Officer and S151 Officer), M Makin (Democratic Services Business Manager), S Martin (Head of Internal Audit Services), S Mills-James (Corporate Fraud Manager), H Slater (Head of Legal and Democratic Services and Monitoring Officer), S Taylor (Finance Manager and Deputy S151 Officer).

Others present:

K Suter, Executive Director, Ernst and Young LLP.

1. Election of a Chairman

On the proposition of Councillor Dunnett, seconded by Councillor Cooper it was

RESOLVED

That Councillor G Lynch be elected Chairman for the 2018/19 Municipal Year.

2. Election of a Vice-Chairman

On the proposition of Councillor Lynch, seconded by Councillor Dunnett it was

RESOLVED

That Councillor A Cooper be elected Vice-Chairman for the 2018/19 Municipal Year.

3. Apologies for Absence and Substitutions

Apologies for absence were received from Councillors Bidwell and Mower.

Councillor Jones attended as substitute for Councillor Mower.

4. Declarations of Interest

There were no declarations of interest.

Before moving to the next item of business, the Chairman re-ordered the agenda, so that items were heard in an order that was in accordance with statute. He advised that following items 5 and 6, items 13, 9 and 8 would be heard. The agenda order remained unchanged from item 10 onwards.

5. Minutes

It was proposed, seconded and unanimously

RESOLVED

That the Minutes of the Meeting held on 7 March 2018 be confirmed as a correct record and signed by the Chairman.

6. Standards Matters, Declarations of Gifts/Hospitality received by Members and Officers and Review of Complaints

The Committee received report **AG 08/18** of the Leader of the Council. The report provided an update on standards related matters and offers of gifts / hospitality received by Members and officers.

The report was introduced by the Head of Legal and Democratic Services. She reminded the Committee of the complaints procedure for alleged breaches of the Suffolk Code of Conduct, which had been adopted on 26 July 2012.

Since the Suffolk Code had been adopted, the Head of Legal and Democratic Services had received thirty complaints, in her role as the Council's Monitoring Officer. Twenty-eight complaints had related to Town and Parish Councillors and two had related to District Councillors. The majority of the complaints had not resulted in an investigation; two complaints were investigated in 2016, the result of both was that there had been breaches of the Suffolk Code.

Following the two investigations, and as a result of the lack of sanctions which could be applied, the Committee had asked the Head of Legal Democratic Services to review the Suffolk Code, the results of which had been presented to the Committee in report AG 17/16 at its meeting in September 2016.

She reiterated that the result of that review had been for no changes to be made to the code, as national legislation did not allow for formal sanctions.

She added that since the review, the Committee on Standards in Public Life (CSPL) had decided to undertake a review of local government standards during the 2017-18 Municipal Year. She advised the Committee that the conclusions of the review would be presented to it as soon as they were available.

The Head of Legal and Democratic Services then referred to Appendix A of the report, regarding gifts and hospitality. The appendix contained a record of declarations made since last reported to the Committee. She noted that there had been no declarations that had caused her any concerns. For reference, she highlighted to the Committee a declaration made on 25 June 2018 by the Private Sector Housing Technical Officer, for a 35cl bottle of Southern Comfort. As no financial value had been listed she had researched this, and had found that the value of the item was approximately £12.00.

The Committee's attention was also drawn to a declaration made by the Head of Coastal Partnership East on 20 June 2018, for a dinner at the Flood and Coast 2018 Conference worth £65.00. She assured the Committee that this had been a networking event and had been accepted by the officer after seeking advice, as he felt it was of benefit to the Council that he attend the event. She clarified that it had not been a benefit to the officer's private interests.

The Committee was updated on outstanding register of interest forms from Town and Parish Councillors in the District. Following report AG 23/17 being presented to the Committee at its meeting on 7 December 2017, the Head of Legal and Democratic Services had written to the clerks of all Parish and Town Councils where Members had not completed a register of interests form, and Ward Members had been provided with lists of Town and Parish Councillors in their Wards who had not done so in order to follow up when attending meetings in their Wards.

The Head of Legal and Democratic Services advised the Committee that the steps undertaken had resulted in some forms being returned, however out of 780 Town and Parish Councillors in the District, 72 had not completed a register of interests form. She advised that as the next elections to Town and Parish Councils were due in May 2019, it would be of benefit to reinforce with Town and Parish Clerks that newly elected Members would be required to complete this form. She also advised the Committee of the criminal sanctions that applied to those who did not do so.

The Chairman invited questions.

A member of the Committee asked if anyone who had not completed a register of interests form would be disbarred from standing for election in May 2019. The Head of Legal and Democratic Services clarified that this was not the case.

In response to a question from another member of the Committee, regarding incentives to complete the form, she advised that failure to do so was a criminal offence and could be reported to the Police. She advised however that it was unknown whether the Police would choose to prosecute should a Member be reported.

It was considered by a member of the Committee that the criminal sanctions appeared to be "toothless" and was concerned that there would be no repercussions for councillors who had failed to complete a form, despite being reminded to do so.

The Head of Legal Democratic Services noted that the situation was not uncommon for District and Borough Councils across the country. She was only aware of one prosecution, nationally, and considered that such prosecutions would not be a high priority for the Police. She said that short of reporting such instances to the Police, there was no other recourse to deal with councillors not completing a register of interests form.

The Member asked the Head of Legal and Democratic Services if she would be able to write directly to the councillors concerned, rather than to the Town and Parish Clerks. She replied that she had done so before and would be happy to do so again.

The Chairman commended the reduction achieved and advised the Committee that the number of councillors who had yet to complete a form was below the national average. He was of the opinion that further improvement needed to be made. He asked if there were any steps that

could be taken during the formation of East Suffolk Council to strengthen its position regarding the issue.

The Head of Legal and Democratic Services informed the Committee that an event was planned for later in 2018 for individuals interested in becoming a councillor in 2019. It was intended that at this event, the requirements and standards expected of Elected Members would be made clear to prospective candidates. She added that a further letter would also be sent to Town and Parish Clerks so that they could also advise prospective candidates of what would be expected.

In response to a request from the Chairman, it was confirmed that an example register of interest form would be appended to the letters being sent to councillors, to assist them in completing the form.

Another member of the Committee acknowledged that the amount of incomplete forms was lower than the national average and asked how it compared to authorities of a similar size to the Council. The Head of Legal and Democratic Services said that the amount was comparable with Waveney District Council and that information she had been given by fellow Monitoring Officers in Suffolk indicated that there were similar issues at all the Districts and Boroughs in the county.

She continued to say that SALC advised its members regarding register of interest forms and this was another way that affected Members could be contacted.

A member of the Committee asked if the CSPL review of local government standards would result in sanctions that could be applied to those who did not complete a register of interest form. The Head of Legal and Democratic Services stated that it was a criminal offence to not complete the form, so a serious sanction was already attached to the offence. This differed from breaches to the Suffolk Code, where sanctions could not be imposed. For any additional sanctions to be added would require a change in legislation from the government.

The Member then asked if the offences could be reported to the Police, as the Members in question had been given multiple chances to complete their form but had failed to do so. The Head of Legal and Democratic Services said that this was a severe step that she had not considered taking thus far.

At this point the Chief Executive requested, via the Chairman, to address the Committee. He noted that it was clearly aggrieved by the situation and suggested that he and the Head of Legal and Democratic Services liaised with the Chief Constable at Suffolk Police, regarding the latter writing to Town and Parish Councils to reinforce that it was a criminal offence for councillors not to complete a register of interests form. The Committee agreed that this would be an appropriate action for officers to take.

The Chairman moved to the recommendation and it was proposed, seconded and unanimously

RESOLVED

That the contents of the report be noted.

The Head of Legal and Democratic Services left the meeting at this point.

7. Audit Results Report

The Committee received report **AG 09/18** of the Cabinet Member with responsibility for Resources. The report outlined that the Comptroller and Auditor General's Code of Audit Practice required Ernst and Young LLP (EY) to report to the Committee on the work they had carried out to discharge their statutory audit responsibilities together with any governance issues identified.

The Cabinet Member introduced Mr Suter, Executive Director for EY and invited him to address the Committee.

Mr Suter referred the Committee to page 26 of the report, which contained EY's executive summary. He advised that there had been some outstanding actions at the time the report was written, which had now been completed. He said that EY was in a position to sign off the 2017-18 accounts, subject to the Committee approving the accounts later in the meeting.

He also drew attention to pages 30 to 33 of the report, which outlined the areas of audit focus. In respect of the significant risks both of fraud in revenue and expenditure recognition and misstatements due to fraud or error, no issues had been identified.

With regard to property, plant and equipment valuation, Mr Suter reported that there had been some difficulty in completing this area of the audit due to turnover of Council staff. He considered that the audit trail had not been as strong as it could have been and that evidence had sometimes been difficult to obtain. However, when the evidence was obtained there had been only one significant finding relating to a clerical issue, relating to land being included in the valuation in error, which had since been corrected.

Mr Suter also spoke on pension liability valuation. He advised the Committee that one material misstatement, arising from a difference between pension asset values estimated by the Actuary and the actual pension asset values as at 31 March 2018, had been identified. This was likely to have been caused by the Actuary using information from earlier in the financial year and the misstatement had been corrected. Mr Suter said that this was not an issue that should cause concern to the Committee.

The audit differences, stated on pages 40 to 41 were reported on. Mr Suter highlighted that the NDR Appeals Provision had appeared to be overstated but was aware of officers' position on the matter and said that EY was looking for management acceptance of its view. He also noted that the uncorrected disclosure misstatement regarding the Capital Financing Requirement, on page 42 of the report, had since been corrected.

In regard to Value For Money risks, Mr Suter was happy to report that EY had felt that key decisions had been put to the correct decision making bodies. He expressed concern about the lack of progress regarding the risks relating to contract management and asset management but having looked at arrangements in detail, it was felt by EY that these were acceptable. He advised the Committee that EY's review of this area had been broader than that of the Council's Internal Audit team and emphasised that the latter's recommendations remained valid and should be carried through.

Mr Suter assured the Committee of EY's independence and considered that it could be taken into consideration when they approved the 2017-18 accounts.

The Chairman invited questions.

Mr Suter confirmed that there were no further charges to be made to the Council.

In response to a member of the Committee's query, Mr Suter said he was of the opinion that officers had done a very good job when providing information for the audit, taking into consideration the change in timescales from previous years. He thanked officers for supporting the audit process.

The Chairman referred to the error on property valuation concerning land, and asked for further detail. The Finance Manager advised that when a valuation of Leiston Leisure Centre was completed, the land it was on was taken into account in error, as the Council owned only the building and not the land it was on. This had resulted in a reduction in the asset value by £833,000; this had not had an impact on the Council's financial position.

The Chairman also noted significant changes regarding Suffolk Sport and asked what had caused this. The Finance Manager informed the Committee that as the audit had progressed, it had come to light that Suffolk Sport was not its own entity and was legally part of the Council. Their staff members were employed by the Council and its contracts were issued in the Council's name, therefore its finances had been brought into the Council's accounts. This had added £1.3 million of expenditure and £2 million of income to the Communities lines. The Finance Manager added that funds had been placed in earmarked reserves as a result.

He explained to the Committee that the decision had been taken following advice from Legal Services and HR.

The Chairman moved to the recommendation, and it was proposed, seconded and unanimously

RESOLVED

That the findings within the External Auditor's report (at Appendix A of report AG 09/18) and the content of the Letter of Representation (at Appendix B of report AG 09/18) be noted.

13. Indicative Annual Fee Letter 2018/19

The Committee received report **AG 15/18** of the Cabinet Member with responsibility for Resources. The report outlined that Ernst and Young had issued their indicative annual fee letter for 2018/19. The audit fee was based on the overall level of risk in 2018/19 not being significantly different to 2017/18.

The indicative audit fee had been reduced to £38,869 from £50,479, following the Public Sector Audit Appointments Limited's tender exercise.

The 2018/19 certification fee for the Housing Benefit Subsidy audit was still subject to formal appointment of Ernst and Young under the Department of Work and Pensions circular (HB S1/2017) and therefore it would not have been appropriate to disclose the proposed fee at this point in time.

Mr Suter advised that the letter had been signed by his colleague, Debbie Hanson, as she would be taking over responsibility for Suffolk Coastal and that he was taking on a new portfolio.

The Chairman thanked Mr Suter for EY's hard work and was pleased to see a reduction in the fee. He hoped that there would not be a significant amount of additional charges in 2018/19.

The Chief Finance Officer added her thanks to Mr Suter's team for their supportive and productive audit, which had been worked to a tight deadline. She stressed the importance of the collaborative working that had taken place.

The Chairman moved to the recommendation and it was proposed, seconded and unanimously

RESOLVED

That the indicative annual fee letter for 2018/19 from Ernst and Young be received and noted.

9. Annual Governance Statement 2017/18

The Committee received report **AG 11/18** of the Cabinet Member with responsibility for Resources. The Cabinet Member introduced the Annual Governance Statement, a key document which provided assurance to Members and other stakeholders on how governance within the Council was conducted, how effectively, and identified any major issues of concern raised by the Corporate Management Team and Head of Internal Audit Services, together with emerging issues to be focused upon in the coming year.

The Chairman introduced the Head of Internal Audit Services to answer any questions on the report that the Committee had.

The Chairman referred to page 93 of the report, regarding areas to address. He acknowledged that the Committee had been keen to progress the areas to address around contract management and asset management and that officers would be reporting back on progress at the Committee's meeting on 10 September 2018. He was hopeful that the concerns would be reduced from a high threshold at that meeting.

The Head of Internal Audit Services provided further information on Health and Safety Duties from Partner Organisations. She advised that an unsatisfactory rating had been issued as there was difficulty in identifying meaningful evidence based information over health and safety duties and outcomes by the Council's contracted partners. She advised that an action plan had been agreed and was being worked towards and added that a working group was also in place to address and resolve issues.

The Chairman moved to the recommendation and it was proposed, seconded and unanimously

RESOLVED

That the Annual Governance Statement for 2017/18 be approved.

8. Audited Statement of Accounts 2017/18

The Committee received report **AG 10/18** of the Cabinet Member with responsibility for Resources, who outlined the Executive Summary of the report.

He confirmed that the Finance team had provided a comprehensive statement of accounts of high quality, which had been the basis of the audit completed by EY. He thanked the team for their hard work and said that the Council should be proud of the work they had done.

The Chairman invited questions.

The Chairman echoed the thanks given by the Cabinet Member, stating that the Finance Team had produced the statement of accounts in very tight timescales.

A member of the Committee asked for confirmation that the statement of accounts was complete, as it had not been so at the time papers for the meeting had been published.

The Chief Finance Officer advised that the statement of accounts was now complete. She explained that it had been a complex and resource consuming task and wished to thank the Finance Manager and his team for their work. She highlighted that there was very little margin for error when producing the statement of accounts and evidencing value for money. She considered that a high quality set of accounts had been produced to challenging deadlines and had demonstrated that the Council continued to deliver value for money year on year.

The Chairman moved to the recommendations and it was proposed, seconded and unanimously

RESOLVED

1. That having reviewed the Statement of Accounts for 2017/18, the outturn position be noted.
2. That the Statement of Accounts for 2017/18 be approved.
3. That should any further minor amendments be required the Chief Finance Officer, in consultation with the Chairman of the Audit & Governance Committee, be given delegated authority to make these changes.

The Chief Finance Officer, Finance Manager and Mr Suter all left the meeting at this point.

10. Annual Review of the Corporate Code of Governance

The Committee received report **AG 12/18** of the Cabinet Member with responsibility for Resources. The report stated that the Code of Corporate Governance was last reviewed in September 2017. The main body of the Code remained unchanged but the evidence attached had been refreshed to capture all current frameworks and processes in operation.

The Cabinet Member introduced the Head of Internal Audit Services to speak on the report.

The Head of Internal Audit Services highlighted to the Committee that the Corporate Code of Governance was the cornerstone of how the Council operated. It was based on the Nolan Principles and fundamentally set out how the Council operated.

She drew the Committee's attention to pages 111 to 116 of the report, which demonstrated how the Nolan Principles were applied to the Council's governance. She also highlighted Appendix A of the code on page 118 which listed the policies and procedures in place.

The Chairman invited questions.

A member of the Committee requested that minor editorial changes be made to pages 105 to 109, changing the word "development" to "developing" in reference to core principle E. The Head of Internal Audit Services confirmed that the changes would be made.

The Chairman moved to the recommendation, and it was proposed, seconded and unanimously

RESOLVED

That having reviewed and commented upon the refreshed Code of Corporate Governance, Full Council be recommended to adopt the revised Code of Corporate Governance (at Appendix A to report AG 12/18).

11. Corporate Fraud Annual Report

The Committee received report **AG 13/18** of the Cabinet Members with responsibility for Housing and Resources. The purpose of the report was to provide a summary of the performance of the Corporate Fraud Service covering Suffolk Coastal and Waveney District Councils for the period 1 April 2017 to 31 March 2018.

The Cabinet Member with responsibility for Housing introduced the report and highlighted the cost savings that had been made by the Corporate Fraud team, relating to the Right To Buy (RTB) scheme and benefit fraud. He thanked the team for their hard work.

The Cabinet Member invited the Head of Internal Audit Services to speak on the report.

The Head of Internal Audit Services outlined the structure of the Corporate Fraud Team, which consisted of one full time Manager and two full time Corporate Fraud Investigators, as well as a part time Intelligence Officer. The team worked across both Suffolk Coastal and Waveney District Councils.

She noted that the Corporate Fraud Manager was in attendance at the meeting and that one of the Corporate Fraud Investigators was observing the meeting from the public gallery.

The Committee was advised that the majority of the results achieved by the Corporate Fraud team had related to housing issues; this was the main area of risk for corporate fraud and the reason that the report focused on elements relating to Waveney District Council.

The Head of Internal Audit Services drew the Committee's attention to the work undertaken by the Corporate Fraud Manager with 80 officers across both authorities, relating to being able to recognise identity fraud. The Corporate Fraud Manager had led this work alongside different specialist agencies. Work had also been undertaken relating to Gateway to Homechoice, so that referrals were assessed and escalated to the Corporate Fraud team appropriately.

The Committee was directed to the information contained on pages 123 and 124 of the report, regarding the number of properties that had been sold under the RTB scheme and the discounts that had been applied.

The Head of Internal Audit Services underlined that the Corporate Fraud team had prevented 39 RTB applications for properties to be sold under the scheme with an actual market value of £5,623,500. The value of the properties if they had been sold (subject to discount given) would have been in the region of £3,372,940.

She continued to say that all applicants to the scheme were interviewed by the Corporate Fraud team and that the reason for stopping applications had varied, and were detailed on page 126 of the report. The Corporate Fraud team worked to ensure that genuine applicants were supported through the process and that dishonest applicants were prevented from making applications.

The Head of Internal Audit Services also highlighted the work undertaken around social tenancy fraud and blue badge fraud, the latter in partnership with Suffolk County Council.

She stated that the two Corporate Fraud Investigators were accredited financial investigators, which gave the Council additional powers that were monitored by the National Crime Agency.

The Chairman invited questions.

A member of the Committee asked for further detail on the work undertaken relating to blue badge fraud. The Head of Internal Audit Services invited the Corporate Fraud Manager to answer the Member's question.

The Corporate Fraud Manager explained that blue badge fraud was worth £46 million and that the work undertaken related to fraudulent applications and badge holders allowing family members to use the badges fraudulently. Various exercises were being undertaken and the Council was working alongside Suffolk County Council to challenge potentially fraudulent blue badge holders.

Another member of the Committee asked for clarification that those with "invisible" disabilities were not targeted unfairly. The Corporate Fraud Manager acknowledged that not all blue badge holders had visible disabilities and that officers were able to refer to Suffolk County Council, who issued the badges, by phone to check the listed reasons for a blue badge.

The Chairman acknowledged the massive savings made by the Corporate Fraud team, stressing the importance of this as the two authorities moved to become one council in 2019. He thanked the team on behalf of the Committee for their hard work.

The Chairman moved to the recommendation, and it was proposed, seconded and unanimously

RESOLVED

That having commented upon the performance of the Corporate Fraud Service for the year 2017/18, the performance be noted.

12. Annual Internal Audit Report 2017/18

The Committee received report **AG 14/18** of the Cabinet Member with responsibility for Resources. The report set out details of the work undertaken by the Internal Audit Service for the year 2017-18, in accordance with the plan for the year presented to the Audit and Governance Committee on 9 March 2017.

The Cabinet Member invited the Head of Internal Audit Services to speak on the report.

She explained that format of the report was in accordance with the Public Sector Internal Audit Standards 2013 (amended 2016 and 2017) (PSIAS).

The Internal Audit Service worked across both Suffolk Coastal and Waveney District Councils and consisted of 5.4 FTE under the Audit Manager, with another 1.7 FTE provided to Ipswich Borough Council, as part of a formal contract of professional audit and fraud services. The Head of Internal Audit Services announced that this arrangement was being fully met and that the contract had recently been refreshed.

The Head of Internal Audit Services highlighted the need for the Council to be compliant with PSIAS and her own obligations regarding this. She advised that her role was subject to a five-yearly assessment and she had completed a self-assessment for 2017-18; she confirmed to the Committee that the result of her self-assessment was that she was compliant with PSIAS. She advised that she was considering peer reviews for future self-assessments.

The Committee's attention was drawn to the table within paragraph 8.3 of the report, on page 137, which detailed the 2017-18 audit areas, their progress to date and their audit assessment level. She clarified that where an assessment level had not been issued, this did not mean that work had not been carried out in that area. She directed Members to their confidential area on the Council's intranet, which contained the completed reports.

One audit area, Health & Safety Contract Monitoring within Partnerships, had been listed as unsatisfactory due to a lack of identifiable evidence regarding working arrangements. A working group had been set up involving key contract managers to ensure consistency across the Council's different partnerships and to set a high standard of information from partner agencies. The Head of Internal Audit Services advised that the target date for improvement had not yet been reached and that the work was defined as being in progress.

It was noted by the Head of Internal Audit Services that audit work had been completed swiftly in line with the new reporting deadlines for the Council's accounts and that the team had worked very hard to achieve this.

She added that she was the Council's Data Protection Officer and that the 2017-18 year had been one of significant change in that area; training for Members on data protection was due to be rolled out. She advised the Committee that her role as Data Protection Officer was not an activity that diverted her independence or professionalism from her role as Head of Internal Audit Services.

It was noted that one recommendation, regarding a compliance control test for Business Rates input, had not been agreed by the relevant Head of Service as they felt the risk was acceptable. Significant testing in this area was to be undertaken in 2018-19.

The Chairman invited questions.

In response to a question from the member of the Committee relating to the ongoing concerns regarding contract management and asset management, the Head of Internal Audit Services advised that a corrective action plan was in place and that detailed reporting was taking place regarding specific areas of concerns.

The Head of Operations had identified areas for improvement and the resources needed to achieve this; he had also appeared before the Committee at its meeting on 7 March 2018 and was due to provide the Committee with an update at its next meeting on 10 September 2018.

She acknowledged that a team of officers had been put in place to address the issues identified, but progress had been delayed by officer absence due to illness and maternity leave. She considered that there was robust support in place from senior officers downwards that would enable progress to be made.

The Audit Manager advised that regular stock checking was taking place and issues followed up in areas of higher risk.

The Chairman asked if audit work had been undertaken in relation to Suffolk Sport. The Head of Internal Audit Services advised that it had not, as it had only recently been clarified that this was within the Internal Audit Service remit.

The Chairman was concerned that there had been no internal audit work had been undertaken in that area and asked when this could be completed. The Head of Internal Audit Services advised that she would be able to report back to the Committee at its meeting on 11 December 2018.

The Chairman thanked the Audit Manager and her team for their hard work.

The Chairman moved to the recommendations, and it was proposed, seconded and unanimously

RESOLVED

1. That having commented upon the content of the Internal Audit Annual Report 2017-18, the content be noted.
2. That having commented upon the Head of Internal Audit's Annual Audit Opinion for 2017-18, as set out in Appendix A to the report, the opinion be noted.

14. Consideration of Items for the Committee's Forward Work Programme

The Audit and Governance Committee reviewed its Forward Work Programme and, in particular, considered and confirmed the items of additional business it wished to receive at its next meeting in September 2018.

15. Exempt/Confidential Items

RESOLVED

That under Section 100(1)(4) of the Local Government Act 1972 (as amended) the public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Act.

16. Minutes

RESOLVED

That the Exempt Minutes of the Meeting held on 7 March 2018 be confirmed as a correct record and signed by the Chairman.

17. Internal Audit: Status of Recommendations

The Committee received report **AG 16/18** of the Cabinet Member with responsibility for Resources. This item is recorded as a separate and confidential minute.

The meeting concluded at 8:20pm

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Chairman