

**Unconfirmed**



Minutes of a Meeting of the **Audit and Governance Committee** held remotely via Zoom, on **Monday, 29 June 2020 at 6.30pm.**

**Members of the Committee present:**

Councillor Edward Back, Councillor Judy Cloke, Councillor Tony Cooper, Councillor Linda Coulam, Councillor Geoff Lynch, Councillor Rachel Smith-Lyte, Councillor Ed Thompson

**Other Members present:**

Councillor Peter Byatt, Councillor Maurice Cook

**Officers present:**

Sarah Davis (Democratic Services Officer), Laura Fuller (Audit Manager), Matt Makin (Democratic Services Officer), Siobhan Martin (Head of Internal Audit), Sheila Mills-James (Corporate Fraud Manager) and Hilary Slater (Head of Legal and Democratic Services)

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**1 Apologies for Absence and Substitutions**

Apologies for absence were received from Councillors Gandy and Mapey as Members of the Committee, together with apologies from Councillor Kerry, Cabinet Member for Housing in relation to item 7.

Councillor Byatt attended as the substitute for Councillor Gandy.

**2 Declarations of Interest**

There were no Declarations of Interest.

**3 Minutes**

**RESOLVED**

That the Minutes of the Meeting held on 2 March 2020 be approved as a correct record and signed by the Chairman.

**4 Local Government Association National Code of Conduct**

The Committee received the Leader of the Council's report giving details of a national Model Code of Conduct produced by the LGA which went out to consultation from 8 June until 17 August 2020. The Head of Legal and Democratic Services stated that the report was being presented to this Committee because it had a remit in its Terms of Reference to deal with standards matters and, also, to consider any proposed changes to the Council's Constitution and the Code of Conduct formed part of that

document. It was noted that the Committee's views on the Model Code would be reported to Cabinet on 7 July 2020. She explained that, in addition to local authorities, individuals were also being encouraged to respond and a link to a consultation questionnaire on the LGA's website was included within the report.

Members were informed that, before 2012, there had been a very centralised and prescriptive Code overseen by the Standards Board for England and every Council had to have a Standards Committee. If a breach was found, then sanctions could be imposed which included suspension or disqualification from office. Following a change of Government in 2011, the standards regime for local government was reviewed and the Localism Act 2011 was introduced under the Localism Agenda. Under the Act, the Council had a duty to promote and maintain high standards of conduct, but it was a much more relaxed, decentralised standards regime. The Standards Board for England was abolished, the National Code of Conduct was scrapped and there were no longer any enforceable sanctions. Each local authority could decide what they wanted in their own Code and if they had a Standards Committee.

In Suffolk, the County, District and Town and Parish Councils worked together to produce a Suffolk Code (the Code) which had worked well since 2012 and it was particularly useful to have the same Code for all Councillors, irrespective of which level of local government they worked in.

It was reported that the Committee on Standards in Public Life had reviewed the ethical standards in local government in 2018 and in January 2019 had produced a report for the Government which contained 26 recommendations. The first of these recommendations was that the LGA produce a national, Model Code of Conduct. Although the Government had not yet formally responded to the report due to Brexit and Covid-19, the LGA had drawn up a Model Code and were now consulting on it.

The Head of Legal and Democratic Services stated that, within her report, she had highlighted the differences between the Suffolk Code and the Model Code as follows:

- (a) The Model Code marked a return to a national code which all Councils would be bound by, and this would give consistency and certainty in terms of standards of behaviour for all councillors.
- (b) The Model Code would give clarity on when it applied, for example when councillors were representing the Council at meetings, or on Outside Bodies, or identifying as a Councillor when seeing a constituent, but the Code would not apply if the act or behaviour was carried out in their private capacity. The Head of Legal and Democratic Services explained that the current situation led to judgments having to be made especially when a complaint was received as she had to decide if the councillor was acting in that capacity, or privately, when an incident happened. She added that this was particularly difficult when posts were made on social media. If there was a link between the social media account, and Council business, she could conclude that the posts were made by the councillor, acting in that capacity, rather than as a private individual.

The Model Code was clear that if the person was acting or giving the impression that they were acting as a councillor and if what had been posted had a potential impact on the reputation of the Council, then, the Model Code applied so it was more certain and helpful. She commented that, given remote working, remote meetings, and the increased use of electronic communications such as social media, the LGA was interested to know if having this clarification would be useful.

(c) The Code required Councillors not to be disrespectful to others whereas the Model Code focussed on the idea of showing “civility” or politeness and courtesy which could be more subjective and dependent on the circumstances. It was suggested that criticising ideas and opinions was acceptable but making personal or abusive comment would be showing a lack of civility. The Head of Legal and Democratic Services stated that it would be interesting to hear Members’ views on whether they felt it would be easier to define “civility”.

(d) The threshold in both the Model Code and the Code for declaring the receipt of gifts and hospitality remained at £25, however, the Model Code specified that Councillors should not accept “significant” gifts or hospitality which they were offered from those looking to do business with the Council, or those submitting applications for licences, consents or permissions which meant that the Model Code was clearer.

(e) The Model Code proposed a change to the Localism Act, in that Members would need to declare their Disclosable Pecuniary Interests (DPIs) and those of “family members and associates” rather than just their own DPIs and those of their spouse/partner. This change would mark a return to the wording in the pre-2012, national code and was clearer and more certain in application for the public, Members, and Officers who might have to give advice.

The Committee was informed that, under the Localism Act, the only sanctions available were censuring the Councillor found to be in breach, or requesting that they undertake training, mediation or issue an apology for their behaviour, whereas the Model Code also proposed including a sanction of suspending the Councillor for up to six months. This would require a change in legislation as the Localism Act would need to be amended.

Members were reminded that the LGA was keen to receive comments from individuals as well as Councils in order to better inform Government on how they might want to respond to the Committee on Standards in Public Life report.

The Head of Legal and Democratic Services was thanked for her detailed presentation and in response to several questions by Councillor Byatt she responded as follows:

- Suffolk Authorities had had the same Code since 2012 and the Suffolk Coastal Audit & Governance Committee had reviewed it a few years ago and their only issue of concern had been the inability to impose sanctions. She added that it was likely that all Local Authorities would be considering the Model Code

through their Audit and Governance or Standards Committees and she hoped that they would respond to the LGA.

- The Model Code would apply to all forms of media including newspapers if it impacted on the reputation of the Council. She explained that, currently, with complaints about social media posts, if she could not link the social media account to Council business, she had to write to the complainant and explain that the action complained was outside of the Code, and no action could be taken. Whereas the Model Code made it clear that it applied to all social media, if it impacted on the reputation of the Council. This would give more clarity.
- It was not possible to make training compulsory through the Code, although she acknowledged that the Constitution included the provision for Members to undertake the necessary training to enable them to sit on quasi-judicial Committees such as Planning and Licensing. She added that Officers strongly encouraged new Members to attend training on the Code, as part of their induction programme and, where necessary, she had held individual sessions with Members who could not attend the scheduled sessions. She suggested that political groups would be best placed to “insist” that their Members attended the training.
- Councillors could only be disqualified at the moment if they were made bankrupt; did not attend a meeting for six consecutive months; had a prison sentence imposed or suspended of three months or more; or were convicted of a criminal offence where they failed to declare a DPI. She added that if there was a breach that came before this Committee, the person could not be disqualified or suspended which was why the LGA was proposing to include suspension as a sanction but they did not want to go as far as disqualification.

Given that “liking” Facebook posts or re-tweeting had recently proven controversial, clarification was sought on whether that would be classed as using social media. The Head of Legal and Democratic Services confirmed that potentially it could, as a re-tweet might be seen as publishing the document/post and, in doing so, that the individual agreed with it. She added that the link needed to be clear that this had been done as a Councillor as opposed to something for example on a private account with no link to Council business.

Councillor Cooper pointed out that Councillors were well known within their communities and were viewed as a “Councillor”, so any comments were always seen as coming from that perspective rather than on an individual basis. A suggestion was made that the punishment should fit the crime, therefore, stronger sanctions were required than those currently available such as an apology. The Head of Legal and Democratic Services responded that she had previously received complaints from the public that they were not happy with posts but if there was not a clear link between

the account and Council business, it was not possible to take action against the complaint, nor to sanction the Councillor. She reiterated that it had to reference Council business in some way so that if the posts were on a private account, and there was no link to the Council, then, the councillor was acting in their private capacity. She clarified that it was a question of judgment for her and one of the Council's Independent Persons but the proposals in the Model Code would help. She added that she agreed that an apology might not go far enough or be as fulsome as some might hope but the only recourse she had, if no apology was given at all, was to refer the complaint back to the Independent Person, but the matter was automatically closed if an apology was given.

Councillor Cloke stated that she supported her colleague's comments regarding stronger sanctions and welcomed the changes, as she felt it was a big improvement on the current Code.

Councillor Smith-Lyte stated that she slightly disagreed with her colleagues as she felt that the very nature of being involved in local politics at this level meant that there would always be, within reason, some degree of controversy due to having different political party views. She added that some people would just look to criticise, and you could not please everybody all the time. She pointed out that there would be some people who, whether it was because of the party the Councillor represented or because of them as an individual, would want to pick the Councillor up on things and complain.

The Head of Legal and Democratic Services acknowledged that it had been recognised within the Code that there would always be a level of debate, disagreement and controversy and that political opinions would vary, but it should be possible to have robust discussions as part of the cut and thrust of debate. However, the threshold of when it moved from political debate to a lack of respect or civility was the difficult judgment call she had to make. She added that the threshold for disrespect was quite high and she was looking for instances where the Councillor had been personally abusive or used offensive language, but that judgment was made with one of the Council's Independent Persons.

Members noted that the LGA would be issuing guidance on what constituted a lack of civility etc which she felt would be very useful. She also acknowledged that there had been a lot of tit-for-tat complaints pre-2012 but, under the lighter touch regime, these had decreased, so it was a case of getting a balance between a very prescribed Code and the current, lighter touch regime. The Model Code represented that middle ground, she felt.

The Chairman referred to paragraph 2.4 on page 8 of the report relating to gifts and hospitality and suggested that clear guidelines were required in order to help Councillors determine if they needed to declare them or not. In relation to paragraph (10) on page 12, relating to Register of Interests (ROI), he also suggested that stronger sanctions were required for those Councillors that either did not complete their ROI or did so incorrectly. He acknowledged the points raised by Councillor Smith-Lyte but pointed out that breaches came before this Committee, so there were some checks made, and he felt that having stronger sanctions available for those that had committed a breach was justified.

On the proposition of Councillor Cooper and seconded by Councillor Cloke, it was

**RESOLVED**

That, having commented on the contents as detailed above, the report be received and Cabinet made aware that, overall, this Committee felt that the Model Code was an improvement but that there should be better options for sanctions so that the Code had more teeth.

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

**5 Annual Internal Audit Report 2019-20**

The Committee received the report of the Cabinet Member with responsibility for Resources which gave details of the work undertaken by the Internal Audit Service for the year 2019/20 in accordance with the plan for the year presented to both Suffolk Coastal and Waveney District Councils in March 2019. Members noted that they were being presented with the report in accordance with their terms of reference: "To consider the Head of Internal Audit's Annual Report: The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement. The opinion of the overall adequacy and effectiveness of the Council's framework of governance, risk management and control together with the summary of work supporting the opinion - these will assist the Committee in reviewing the Annual Governance Statement."

Members' attention was drawn to page 17 Section 1 which set out the Head of Internal Audit's duty to report to this Committee annually regarding the work undertaken and she highlighted that, in her opinion, a reasonable assurance could be placed upon the adequacy and effectiveness of the Council's systems of governance, risk management and internal control in the year to 31 March 2020. She added that there was one important piece of work that was currently still outstanding due to COVID-19 which related to Procurement, including a Contract Management follow up review, as there had been some significant areas for improvement in this area in 2018/19. She assured the Committee that the results of this work would be communicated to them at a future meeting.

The Committee was reminded that the Service had to comply with the CIPFA Guidance, Audit Charter and a number of other regulatory measures notwithstanding the Public Sector Internal Audit Standards (PSIAS). The Service had recently been externally assessed against the PSIA Standards and passed that requirement so the Head of Internal Audit pointed out to Members that whilst they could be assured of the quality of the service being provided, she could never give an "absolute" assurance about everything at the Council because the Service did not cover 100% of the work. She clarified that this was why she had given a overall "reasonable" assurance about what they had looked at so far. She explained that the assurance covered the work up until early March but that the further work planned up until the end of May had been postponed due to the pandemic. She reassured Members that the Team would return to the work once the fundamental risks against the Council going forward had been assessed.

The Head of Internal Audit stressed that it was important that the Committee remembered that the work of the Internal Audit Service was an independent appraisal function and that they had a unique role in the Council which meant she was independent of the other senior officers with no fear of fettering, so she could objectively examine, evaluate and report upon the adequacy thereof, governance and risk of every area.

Councillor Cooper thanked the Head of Internal Audit and her team for the fantastic job that they did but expressed concern that the Asset Register had still not been completed. The Chairman stated that this could be discussed under an item in the exempt part of the meeting.

The Chairman asked for further clarification regarding the “reasonable” assurance and the Head of Internal Audit stated that, in order to give an “effective” opinion, she would have to look at every single aspect of the Council and be satisfied with that but because it was a risk based fluid plan and the team was of a finite size, they could only cover the high risk areas so it would be foolhardy for her to provide a “completely effective” opinion unless she had been able to look at every aspect of governance within the Council. She clarified that what she had looked at she was satisfied that there were reasonable assurances and controls in place with the good governance at the Council, although there were some areas that had been identified for improvement. She reminded Members that they received a regular report on her overdue or outstanding recommendations for improvement and the Committee then had the power to call in the senior officers who were responsible for completing those actions. She concluded that she hoped this explained why she would only ever give a “reasonable” overall annual audit opinion.

The Chairman requested that it be noted that, normally Members received a full year’s report but because of the COVID-19 situation, the full report was not available as the work had been undertaken in different circumstances which made it much more difficult for the Head of Internal Audit and her team. He added that, in his view, they should be thanked for their hard work and that Members generally should be proud of all the Council staff who were continuing to work in these very difficult circumstances.

On the proposal of Councillor Cloke and seconded by Councillor Coulam, it was

#### **RESOLVED**

That, having considered and commented upon the outputs of the Internal Audit Service and the Head of Internal Audit’s Opinion for 2019/20 as detailed above, the Committee noted the report and thanked the Officers involved.

#### **6 Annual Internal Audit Plan 2020-21**

The Committee received the report of the Cabinet Member with responsibility for Resources and it was noted that, in previous years, the Committee had received a report at its March meeting outlining the Internal Audit Plan for the coming year, following consultation of the Plan with the Corporate Management Team. He explained that, in common with all other areas of the Council, the work of the Internal Audit Team had been significantly affected by the COVID-19 pandemic and, therefore,

a separate report upon the status of the 2019/20 Internal Audit Plan was being presented to this Committee. He added that, whilst much of the 2019/20 Audit Plan had been completed before the impact of the pandemic took hold, the change in focus which had been necessary within the Internal Audit Team from March 2020 in supporting the Council's response to the pandemic had resulted in a significant change to the usual audit planning process. As the Internal Audit Team was likely to be required to support the wider Council response to the Coronavirus pandemic for some time, Members were informed that it would not be practical at this stage to commit to a set Internal Audit Plan for the 2020/21 financial year, however, they could expect to see an Internal Audit Plan for 2020/21 brought to their September 2020 meeting. The Cabinet Member concluded that this report was being presented to the Committee in accordance with their terms of reference which stipulated that the Committee was to: "Review and approve the annual internal audit plan and any major changes to it". Members were reminded that the Internal Audit Service acted in accordance with the Accounts and Audit Regulations (2015) and aimed to follow the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (2019). In addition, this report had been prepared in accordance with the Council's Audit Charter.

The Head of Internal Audit reiterated the Cabinet Member's comment that it was hoped the Internal Audit Plan for 2020/21 would be able to come before the September Committee meeting but she cautioned this would depend on what stage the Council got back to some semblance of normality.

Councillor Byatt queried if the Internal Audit Team had sufficient staffing and whether further staff were needed temporarily. The Head of Internal Audit acknowledged that it was a small team but stated that she had recently advertised for a trainee auditor and had received a very good response to that. She added that she thought that would be sufficient, however, she would re-assess her staff resources when drawing up the Plan and report back to the Committee at that stage if there were any resources issues or concerns.

On the proposition of Councillor Cooper and seconded by Councillor Coulam, it was

#### **RESOLVED**

That the report be received and, having noted and commented upon the impact of the pandemic on the team's workload, it be agreed that this Committee would receive the Annual Internal Audit Plan 2020/21 at its meeting in September 2020.

**At this point in the meeting at 7.50pm, the Chairman called a small adjournment in the proceedings to allow for a comfort break. The meeting reconvened at 7.57pm.**

#### **7 Corporate Fraud Annual Report 2019-20**

The Committee received a joint report from the Cabinet Members with responsibility for Housing and Resources that provided a summary of the performance of the Corporate Fraud Service for the period 1 April 2019 to 31 March 2020. It was noted that this report was presented to the Committee in compliance with its terms of reference to "Review the assessment of fraud risks and potential harm to the Council from fraud and corruption. Monitor the counter-fraud strategy, activity and resources."



The Head of Internal Audit reported that the emphasis of this report was to demonstrate the outputs of this small Corporate Fraud Service and their hard work throughout the last year. She explained that the Council had a dedicated in-house Corporate Fraud Team which supported the Council's long history of a zero tolerance approach towards fraud and corruption. The Team had a comprehensive programme of proactive and reactive anti-fraud work and this Committee had received the Plan of work in March 2019 for the year this report was now covering. It was noted that the Team consisted of a Manager, two Investigation Officers (full time) and an Intelligence Officer (part time), although a partnership contract with Ipswich Borough Council meant that additional resource was available if required. The Head of Internal Audit reported that the Service had cost £304K in 2019/20 and she advised Members that they would see later in the report that the notional value of what had been saved by the Team equated to £4.69m. She explained that it was her responsibility when setting up the Service to have an agreement in place that the costs of the Service are covered in house.

Members' attention was drawn to Section 4.2 on page 34 which set out the focus of the Corporate Fraud Service and the work undertaken with the main emphasis being on social housing including Right to Buy and Social Housing Tenancy Fraud. In addition, investigations had been carried out in relation to Council Tax, Business Rates, Grants, False ID's, Blue Badges, National Fraud Initiatives and internal investigation cases.

The Committee was informed that the main thing they needed to note was the reactive work that had taken place such as alerts on the Fraud Hotline and through the Fraud email address and the national and international involvement the Service had in the Anti-Crime world. The Head of Internal Audit reported that the Service was part of a network of information sharing which if it did not have directly positive outcomes for the East Suffolk area would have nationally and internationally. She commented that a lot of training had taken place throughout the year for Officers and Members in certain areas and specialisms and a lot more work would be done in this area in the coming year. She referred to Section 6 on page 38 which set out the direct notional savings of the Service's intervention including Right to Buy (RTB) and this showed that the vast majority of savings had occurred in the RTB area. She explained that 21 RTB applications had not come to fruition because there was a very robust gateway checking process that now occurred at the Council to ensure that only legitimate people purchased properties so those that did not meet the criteria were not able to purchase properties.

The Chairman thanked the Head of Internal Audit and her Team for the very detailed report and excellent results. This was echoed by Councillor Cooper who also commented that the notional value of savings was unbelievable, especially given the small size of the Team. Councillor Byatt reiterated both comments and queried how these notional savings compared to previous years and also asked if the Council publicised any of the work undertaken in order to deter other fraudsters.

The Head of Internal Audit responded that in 2018/19 there were £3m notional savings so there had been an increase identified, although she did caveat this with the fact that crime was very difficult to put a figure on and it should also be borne in mind that the value of property had risen over this period. In relation to publicity, the Head of Internal Audit commented that she would take this on board especially in terms of

advertising the Fraud Hotline. She added that she had contemplated including this report in the private session of the agenda but had decided in the end to include it in the public section so that the nature of the work and the results were available for all to see.

On the proposition of Councillor Cloke and seconded by Councillor Coulam, it was

## **RESOLVED**

That, having commented upon the performance of the Corporate Fraud Service for the year 2019/20, the report be noted and the Head of Internal Audit and her team congratulated on the results of their hard work.

### **8 Corporate Anti-Fraud Business Plan 2020-21**

The Committee received the report of the Cabinet Member with responsibility for Resources relating to the Corporate Anti-Fraud Business Plan 2020-21 which detailed the Council's proposed approach to the prevention, detection and prosecution of fraud and corruption. The Plan set out the high-level desired outcomes and management process aligned to the Council's five strategic themes and objectives. Members noted that the report was being presented to this Committee in compliance with its terms of reference to: "Monitor Council policies on ... Anti-Fraud and Corruption".

The Head of Internal Audit referred Members' attention to page 48 which set out the Fraud Hotline number of 01394 444444 and the Confidential Whistleblowing Hotline on 01394 444222. She explained that the Corporate Fraud Service was a small team but highly qualified and experienced and they had connections and links to many regional, national and international agencies all sharing the same objective to prevent crime. She added that the Service also followed through on the zero tolerance approach supported by the Leader, Cabinet Member and Senior Management Team at the Council. Members noted that the Plan defined what fraud was and the whole spectrum of what the Team came across, as well as explaining the Fraud Triangle of Opportunity, Motivation/Pressure and Rationalisation. The Plan also included details of all the Council officers involved and the Key Activities for 2020-21, although the Head of Internal Audit stressed that the pandemic had clearly shifted the emphasis of the work somewhat eg there was currently a lot of anti-fraud work in relation to the COVID-19 business grants available, as it was a risk based activity. Members noted that the Plan also included the methodology used to fight Fraud and Corruption of Govern, Acknowledge, Prevent and Pursue.

The Chairman stated that the COVID-19 grants had added to the Team's workload and it was likely the new parking charges eg issuing tickets etc would do so as well, therefore, if the Head of Internal Audit found that the Team were struggling to cope with this additional work then she was asked to report back to this Committee. He also pointed out that, given there had been some good successes, advertising these would be one of the best preventions as it might make people less interested in committing crime.

Councillor Byatt referred to the community budgets available to support projects across the whole of East Suffolk and he queried whether these were part of this Team's remit as several applications from his Ward had been checked and sent back by

Officers to the applicants which he felt showed good vigilance to ask for clarification. The Head of Internal Audit responded that there was a robust process in place regarding the issue of grants so if it did not appear wholly correct she should be informed and these would be followed up. Councillor Cook referred to the Business Grants being offered during this crisis and stated that an enquiry had been made into the processes the Council had in place and the Council had reassured the correspondent that there were rigid precautions and checks and balances in place, in addition to holding very strictly to the criteria for payments to be made, including a strong internal audit process to back our Officers up and consequently he was highly confident that it was a robust process.

Councillor Cooper referred to previous issues relating to the financial aspects associated with parking and asked whether they had been resolved. The Chairman stated that he would make a note of this query but it was not relevant to this discussion and was not on the Forward Work Programme.

On the proposition of Councillor Cooper and seconded by Councillor Cloke, it was

**RESOLVED**

That, having commented upon the Corporate Anti-Fraud Business Plan 2020-2021, it be endorsed.

**9 Internal Audit Reports Recently Issued (Open)**

The Committee received the report of the Cabinet Member with responsibility for Resources who introduced the following Internal Audit reports that had recently been issued in accordance with their terms of reference "To consider reports from the Head of Internal Audit..."

**(a) General Ledger (Core Functions) 2019/20**

The Head of Internal Audit reported that the work undertaken by her team had found the highest possible assurance so they had deemed it to be "effective" which was very reassuring for the Council given the importance of the General Ledger.

**(b) Housing Rents 2019/20**

The Head of Internal Audit reported that an overall assurance of "reasonable" had been given and some low recommendations had been made.

The Chairman commented that "effective" was top marks and was what the Committee would like to see across the whole Council. He added that both reports had come out very well.

On the proposition of Councillor Coulam and seconded by Councillor Byatt, it was

**RESOLVED**

That, having commented on the following Internal Audit Reports, they be noted:

- a) General Ledger (Core Functions) 2019/20
- b) Housing Rents 2019/20

**10 Audit and Governance Committee's Forward Work Programme**

The Audit and Governance Committee reviewed their Work Programme for 2020/21 and the Chairman stated that Members with any queries or suggestions for further items could contact himself or the Vice-Chairman.

**11 Exempt/Confidential Items**

**RESOLVED**

That under Section 100A(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 involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Act.

**12 Exempt Minutes**

- Information relating to the financial or business affairs of any particular person (including the authority holding that information).

**13 Internal Audit: Data Protection Annual Report 2019-20 (Exempt)**

- Information relating to the financial or business affairs of any particular person (including the authority holding that information).

**14 Internal Audit Reports Recently Issued (Exempt)**

- Information relating to the financial or business affairs of any particular person (including the authority holding that information).

The meeting concluded at 9.10pm.

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Chairman