

**MINUTES OF A MEETING OF THE  
AUDIT COMMITTEE  
HELD ON 7 JUNE 2023 FROM 7.00 PM TO 8.50 PM**

**Committee Members Present**

Councillors: Rachel Burgess (Chair), Mike Smith (Vice-Chair), Sam Akhtar, David Davies, Peter Harper, Stephen Newton, Jordan Montgomery and Mike Drake

**Also Present**

Madeleine Shopland, Democratic & Electoral Services Specialist  
Graham Cadle, Assistant Director Finance (online)  
Catherine Hickman, Head of Audit and Investigations  
Andrew Moulton, Assistant Director Governance  
Paul Ohsan Ellis, Governance and Risk Manager  
Mark Thompson, Chief Accountant (online)  
Susan Parsonage, Chief Executive (online)  
Hannah Lil, EY (online)  
Hannah Thompson, EY (online)  
Janet Dawson, EY (online)

**1. ELECTION OF CHAIR 2023-24**

**RESOLVED:** That Councillor Rachel Burgess be elected Chair for the 2023-24 municipal year.

**2. APPOINTMENT OF VICE CHAIR 2023-24**

**RESOLVED:** That Councillor Mike Smith be appointed Vice Chair for the 2023-24 municipal year.

**3. APOLOGIES**

There were no apologies for absence.

**4. MINUTES OF PREVIOUS MEETING**

The Minutes of the meeting of the Committee held on 1 February 2023 and the Minutes of the Extraordinary meeting held on 13 March 2023 were confirmed as a correct record and signed by the Chair.

The Chair suggested that the action tracker should be a rolling action list, and that a column be added to indicate whether the action was open or closed. She went on to state that at the February the Committee had requested that the Director of Children's Services attend a future meeting. This invitation remained outstanding. In addition, information had been circulated which responded to the financial actions identified at the 13 March meeting.

**5. DECLARATION OF INTEREST**

There were no declarations of interest submitted.

**6. PUBLIC QUESTION TIME**

There were no Public questions.

**7. MEMBER QUESTION TIME**

There were no Member questions.

## 8. AUDIT PROGRESS UPDATE

The Committee received an update on the progress of the audit from Hannah Lill, Helen Thompson and Janet Dawson, EY.

During the discussion of this item, the following points were made:

- A written update would be circulated following the meeting.
- Helen Thompson indicated that she had been the auditor for the Council and that 2020/21 was her sixth year of signing the accounts. Janet Dawson would pick up the audit for 2021/22 and 2022/23. Following that KPMG would take over as the new auditors. Helen indicated that she was leaving EY later in the year and that this arrangement outlined would help ensure a smooth transition.
- The Committee was informed that the audit of the accounts year ended 31 March 2021 remained open and the audit opinion had not yet been issued. Work was complete other than in a small number of areas. The primary reason for the delay related to assurance from the pension fund auditors. There had been delays associated with the administering body of Berkshire Pension Fund, Royal Borough of Windsor and Maidenhead Council. The assurance letter initially sent had contained a caveat which had meant that EY had been unable to issue its opinion. A revised letter had now been sent which removed this caveat, however it contained new wording regarding control weaknesses, which warranted further clarification.
- The delay to 2019/20 had had an ongoing impact.
- Members were informed that the longer an audit stayed open, the greater the risk that further issues would arise.
- Two further issues had been identified at national level – accounting for infrastructure assets (now resolved) and the triennial report for the pension fund. Issues could also arise from quality reviews, which needed to be taken into account as part of the audit approach.
- Hannah Lill commented that the audit results report had been issued in March 2023. At the time it was reported that work was largely complete, other than completion of work around the pension liability valuation. Since then, two further issues had arisen which needed to be addressed before the audit opinion on the 2021 financial statements could be issued. The first was the triennial pension valuation. Changes to the roll forward position using the previous March 2019 valuation had been identified. A review of these changes was required to ascertain if there was an impact on the March 2021 IS 19 Report issued by the actuary. This review had been completed and no amendment was considered necessary. Only documentation of conclusions remained outstanding. With regards to the second factors, following regulatory findings within EY for other audits, the classification of cash and cash equivalents on all open audits had been re-reviewed. Management had been asked to review the classification of assets held as cash and cash equivalents. As a result, an adjustment would be required to the financial statements.
- The other areas that remained open related to the IS19 letter with Deloitte. EY had challenged the area around significant control deficiencies reported. Deloitte had indicated that they could undertake some more work on this area, but it would be delayed. EY was consulting internally as to whether further progress could be made without the additional report from Deloitte.

- An updated going concern assessment would be prepared to finalise work in that area.
- The 2021/22 audit was on track with the timescale agreed with officers. The main year end audit was due to start on 26 June.
- EY were liaising with officers regarding the timing of the 2022/23 audit.
- Councillor Davies asked whether costs could be recouped with regards to pensions issue. The Assistant Director Finance indicated that there was no such mechanism. Officers were speaking with the pension authority and the Royal Borough of Windsor and Maidenhead Council to try to expedite progress. He added that officers had a good relationship with EY and were frustrated by how the 2021/22 was still not finalised. All the Berkshire local authorities were in a similar situation, albeit stuck at different stages.
- The Chair noted the internal consultation within EY regarding progression relating to the pensions matter. She questioned when the Committee would be updated on this, and also when they would be updated on the 2021/22 audit progress. Helen Thompson responded that this consultation would hopefully take place the following week. If it was possible to progress EY would move forwards on disclosures for cash and cash equivalents. Potentially signing could take place in July. With regards to the 2021/22 audit, resources were in place to complete the bulk of the work by September. However, a letter of assurance around the pension element would still be required from Deloitte. It was hoped that an update would be provided to the Committee in November.
- The Assistant Director Finance indicated that consideration had been given as to whether to progress without full assurance and qualify the accounts. However, this would have an ongoing impact.
- Janet Dawson stated that the government was looking at if there was a different way the system could be progressed, and had been in conversation with officers from the Department of Levelling Up and Housing and Communities and also the Shadow System Leader within the Financial Reporting Council.
- Councillor Smith referred to the meeting of the Berkshire Pension Advisory Panel referred to at the Committee meeting on 1 March, at which it had been said that the issue was with the Royal Borough of Windsor and Maidenhead Council accounts as opposed to the pension element. He questioned whether the minutes of the Advisory Panel could be used for assurance purposes. Helen Thompson indicated that there was nothing which EY could place further reliance on, such as a report from Deloitte. Further issues had also been identified which required resolution.
- Mike Drake asked for further information around cash and cash equivalents. Helen Thompson indicated that it had emerged from quality findings. Hannah Lill added that as a result of external quality reviews on a number of audits, EY had been asked to revisit all open audits and ensure that the work over cash and cash equivalents had included an analysis against the requirement for items to be included in that category of the financial statements. As part of that review, officers had identified a portion of investments that should have been reclassified as short-term investments instead of cash and cash equivalents. Officers had been working through that and the required amendments to the 2020/21 financial statements.
- Councillor Newton indicated that he had recently been appointed as the Council's representative on the Berkshire Pension Advisory Panel. He offered to put forward any questions that Members and officers might have. He also indicated that he felt that the audit should not be fully progressed until assurance had been fully provided by Deloitte.

**RESOLVED:** That the update on the audit progress be noted.

## 9. CORPORATE RISK REGISTER

The Governance and Risk Manager introduced the Corporate Risk Register.

During the discussion of this item, the following points were made:

- The Chief Executive indicated that the Council's top risks were budget and financial resilience and; Health and Social Care reform.
- A new risk, Risk 21 Housing Need, had been added.
- Risk 16 Public transport, had been removed following the successful tender and announcement of additional funding for buses. Risk 19 Election Administration, had been removed following a successful election.
- The Chief Executive went on to highlight other changes to the Corporate Risk Register such as the strengthening of Risk 13 – Safeguarding Adults, and an update to Risk 9 Cyber Security.
- With regards to the Budget and Financial Resilience risk, the Chief Executive emphasised that the Council faced a number of challenges, such as increased demand for Adult Services and Children's Services, and increased complexity of cases, and also a net reduction in the budget as the result of inflation.
- Councillor Harper stated that the Medium Term Financial Plan was listed as an existing control for Risk 1 Budget and Financial Resilience. He questioned whether it was a valid control as capital expenditure for the Barkham Solar Farm was not listed within the MTFP. He had been informed that as it had been approved by Executive it did not appear on the MTFP, and was of the view that every capital expenditure item should be included. The Assistant Director Finance explained that the timing of the commitment affected when an item was included in the MTFP. At the point it was approved it would be added to the MTFP for the following cycle and into the capital monitoring. With regards to the individual scheme, it was in the carry forwards due to be approved by the Executive in June. The Assistant Director Finance agreed to provide a fuller answer outside of the meeting.
- The Chair suggested that the MTFP as control on its own was potentially insufficient. The MTFP had to be robust and thorough.
- Councillor Harper referred to Risk 14 Children's Safeguarding and the fact that a recent Ofsted inspection had scored Requires Improvement. He questioned whether there should be a separate risk around Children's Services. He felt that Risk 14 was overly narrow. The Chief Executive stated that within the detail of the report more detail had been included around some of the improvements made. When a judgement of Requires Improvement was made it was a journey of improvement. Councillor Harper suggested that that the mitigating actions be amended to highlight some of the improvements made.
- With regards to Risk 18 Elections Act Implementation, Councillor Smith asked how many voters had been turned away before entering the polling station, because they did not have sufficient identification. The Assistant Director Governance indicated that the information collected on polling day was that required of the Council, and that this had been previously circulated to Members.
- Councillor Smith questioned whether controls were insufficient should risks remain high. He also asked whether the risks should be decreasing should relevant controls be in place. The Chief Executive explained that some risks such as Budget and Financial Resilience would continue to be high risk even with controls in place. There were lots of additional external factors over which the Council had no control.
- In response to a question from Councillor Smith regarding Risk 5 Outcomes and Costs for Children with SEND, the Chief Executive stated that funding had been

received for new schools, but they had not been built yet. They would provide additional school places and support. Weekly meetings were held with the DfE SEND Adviser. Internal Gold meetings were held on a weekly basis which focused on the Safety Valve project.

- The Chair commented that the Committee wished for the Director of Children's Services to attend a future meeting.
- Councillor Newton queried whether controls and mitigations intended to bring the risks back down to target. In addition, for Risk 15 some of the mitigations were listed as ongoing. Councillor Newton questioned whether they were actually controls in this instance. The Governance and Risk Manager commented that where a risk was above its target risk the controls and mitigating actions aimed to bring it down to the target level of risk. In theory if all mitigating actions were implemented the risk should reduce. However, external factors could have an impact. With regards to Risk 15 the mitigating actions related to a programme of activity which was planned into the future.
- Councillor Newton suggested that it would be helpful to include an explanation as to why a risk had not been mitigated.
- Councillor Newton questioned whether all the mitigations listed could have a month as well as a year target. He also suggested that an additional column could be included after the dates of the mitigating actions column, to show whether mitigating actions were on track or not. Councillor Newton went on to state that some of the dates had passed, and questioned whether this was the result of timing, or other issues. The Governance and Risk Manager responded that the suggested format changes could be made. In terms of mitigating actions which had passed, the report had been produced in May. Work was underway to complete those still outstanding, but the picture had not been adjusted to indicate where mitigating actions had slipped.
- Mike Drake commented that when the actual risk was above the target risk it was not entirely clear whether the mitigating actions were to mitigate against the current actual risk, or to bring the risk down to target.
- With regards to Risk 2 Corporate Governance, Mike Drake suggested that the review of the Corporate Risk Register by the Audit Committee be included as a control.
- With regards to Risk 8 Cyber Security, Mike Drake asked whether the Council's cyber security measures were tested and if so if they should be included as a control.
- Mike Drake queried whether how increased house building and resulting infrastructure would be reflected in relation to Risk 9 Deliver Council's Climate Emergency Action Plan. The Chair added that the risk related to the completion of the Plan. However, a big part of this was the Solar Farm and it was unlikely that this would be connected by 2030. She questioned why the risk was not rated higher. Councillor Harper was of the view that the risk should be red and not amber. He also highlighted that one of the mitigating actions listed was to deliver the plan, which was unhelpful. The Chief Executive responded that she had met with National Grid and Southern Electric about connectivity. A lot of factors were outside of the Council's control. Members suggested that the rating of the risk be re-reviewed.
- Councillor Akhtar stated that it would be useful if risks relating to possible legal challenges, were included.
- The Committee discussed highlighting direction of travel.
- The Chair commented governance of council owned companies had been identified as an area of concern in the case of some failing local authorities. The Assistant

Director Governance indicated that the governance of council owned companies was discussed, and consideration would be given as to whether it should be included on the Corporate Risk Register.

**RESOLVED:** That the Corporate Risk Register (at Appendix A) be reviewed to determine that strategic risks are being actively managed.

#### **10. 2022/23 ANNUAL INTERNAL AUDIT AND INVESTIGATION REPORT**

The Committee considered the 2022/23 Annual Internal Audit and Investigation Report.

During the discussion of this item, the following points were made:

- The Head of Internal Audit and Investigation stated that it had been a successful year for the team. It was the first year of the new Internal Audit and Investigation service. She highlighted how the team was developing and becoming embedded. For example, relationships had been developed with the Corporate Leadership Team, Chief Executive, and the Chair of the Audit Committee, which had helped to raise the team's profile.
- Mid-year the Chief Financial Officer had requested that the team contribute to the Council's financial savings for the year. A Senior Auditor post had been frozen, and an apprentice post was not recruited to. Some elements of the work programme had been deferred. An in-year review of the Internal Audit and Investigation Plan had been taken to the Committee's September meeting. It had taken these changes into account.
- The team had also undertaken work on behalf three external clients.
- It was noted that the service had achieved its income targets.
- The Committee had been updated on progress made against the 2022/23 Internal Audit and Investigation Plan throughout the year.
- The annual report required the Chief Audit Executive (the Head of Internal Audit and Investigations) to provide an annual opinion on the Council's internal control, risk management and governance framework. From the work undertaken in 2022/23 they had concluded that it was substantially complete and generally effective but with some improvements required.
- The report included a list of high-risk concerns identified in audits throughout the year and the counter measures and targets for actioning those concerns. An action tracker was maintained which was shared regularly with the Chair of the Audit Committee. At the time of reporting there were no outstanding actions which had not been addressed within the agreed timescales.
- The report highlighted any audits which had received a category 3 or 4 audit opinion, the lowest category of audit opinion. Only debtors audit had been rated 3 and none a 4 opinion.
- The Committee was updated on anti-fraud activities which had been undertaken., including the National Fraud Initiative data matching exercise and Empty Property Relief exercise.
- In August and October, there had been an inspection by the Investigatory Powers Commissioners Office regarding the Council's Regulation of Investigatory Powers Act arrangements. Positive comments had been received from the Inspector about the Councils Policy, procedures, and training arrangements.
- The team were required to comply with the standards of their professional body, the Institute of Internal Auditors Public Sector Internal Audit Standards. The Council's was required to have an external review of its Internal Audit Service against these

standards every 5 years. The next review was due and would commence in July 2023, and the results would be presented to the Committee in the summer.

- In response to a question from Councillor Davies, the Chair confirmed that she met monthly with the Head of Internal Audit and Investigation.
- Councillor Harper asked about the 31 people identified as being incorrectly on the housing waiting list during the data matching exercise and the value attached. The Head of Internal Audit and Investigation explained that the value was calculated by the Cabinet Office.
- Councillor Harper went on to ask about what action could be taken if a resident had concerns that a ring-fenced fund was being used incorrectly. He was informed that the team had a reporting line to send information to and that concerns could be looked into.
- With regards to high-risk concerns and agreed management countermeasures, Councillor Newton noted that some of the implementation dates had passed. The Head of Internal Audit and Investigation explained that the annual report had been prepared at the end of March and the dates to which he referred were after that timescale and were therefore not due at the time of reporting. Councillor Newton went on to ask about dates that had been amended and was informed that where dates had moved it was following request from the relevant service manager for an extension to the original target date. Where this had occurred, Internal Audit had discussed this with the relevant service manager and were satisfied with the reasons for the extension request. This was usually for reasons such as resourcing within the service area. Councillor Newton suggested sufficiency of road repairs and efficiency of supplier payment processes as possible areas of review. Members were reminded that the plan was flexible but if items were added, others would be removed.
- Councillor Smith expressed concern that a cyber security audit was not programmed for 2024/25. The Head of Internal Audit and Investigation indicated that the plan could change over time.
- With regards to the National Fraud Initiative data matching exercise, Councillor Smith asked whether sanctions were imposed on those incorrectly using Blue Badges or Concessionary Passes and was informed that they could if that was the option that Council wished to pursue.
- In response to a Member question, it was clarified that the debtors audit had not related to council tax debt as this related to a separate audit review.
- Councillor Akhtar commented that there had been 9 whistleblowing referrals, of which only one had resulted in a preliminary investigation by Internal Audit and Investigation. He questioned whether this was usual and was informed that Internal Audit could recommend other avenues of investigation, such as the relevant department looking at the matter depending on the nature of the referral.
- In response to a question from Mike Drake, the Committee was informed that the three external clients that the Internal Audit and Investigation Service undertook internal audit work for were, Bracknell Forest Council, Hart Council and Rushmoor Council.

**RESOLVED:** That the Committee reviews and scrutinises

- a) The Internal Audit and Investigation Service (IAIS) activity for the financial year end 31 March 2023.
- b) Progress in achieving the 2022/23 Internal Audit and Investigation Plan.

## **11. ANNUAL GOVERNANCE STATEMENT 2022/23 AND LOCAL CODE OF CORPORATE GOVERNANCE**

The Committee considered the Annual Governance Statement 2022/23 and Local Code of Corporate Governance.

During the discussion of this item, the followings points were made:

- With regards to the Annual Governance Statement, the Chair reminded Members that the Committee's role was considering whether the document was understandable, was an accurate reflection, contained an audit opinion, and whether the action plan was robust.
- The Code of Corporate Governance set out a framework of what good governance looked like in a local authority, across seven principles.
- Within the Annual Governance Statement there was a self-assessment of compliance with the Code, which officers had completed. This was largely positive. Members were informed that assurance was also received from other sources. For example, each Assistant Director and Director completed a Management Assurance Statement as part of the process. The Head of Internal Audit Opinion had also been referred to.
- Mike Drake commented that the Committee had discussed its role and purpose at the March Committee meeting and had agreed that as a body it provided guidance. However, there was reference within the documents to the Committee providing 'independent assurance.' The Assistant Director Governance agreed to check the documents to ensure that the terminology reflected the most up to date terms of reference.
- Councillor Smith noted that senior officers had received training on the respective roles of officers and Members and working together, and asked whether this could be provided to Members.
- Councillor Smith commented that in Appendix 1 Review of Compliance against Local Code of Corporate Governance, it was difficult to judge why the individual criteria had been judged as a particular assessment. The Assistant Director Governance indicated that officers would look to clarify in the future.
- The Chair suggested that the reasons behind the delays to the account be reiterated to highlight it was due to factors outside of the Council's control.
- Councillor Harper questioned the section headed Openness and Comprehensive Stakeholder Engagement, and referred to a specific example relating to a petition and a Motion. The Assistant Director Governance indicated that there would be a Constitution Review and this issue would be picked up as part of this.
- The Committee would receive a progress report against the Annual Governance Statement action plan, at its November meeting.
- In response to a question regarding external reviews of governance, the Assistant Director Governance referred to the Local Government Association Peer Review. It was agreed that the report of this review would be circulated.
- The Chair suggested that the section relating to the Corporate Parenting Board be augmented. In addition, she felt that further information could be added as to action taken by the Audit Committee e.g. the appointment of an Independent Member. She also referred to a skills audit of the Committee members and private meetings between the Committee and the auditors, without officers present.

**RESOLVED:** That



- 1) The Committee review the Annual Governance Statement (AGS) prior to approval and consider whether it properly reflected the risk environment and supporting assurances, including the head of internal audit's annual opinion.
- 2) It be considered whether the annual evaluation for the AGS fairly concluded that governance arrangements were fit for purpose, supporting the achievement of the authority's objectives.
- 3) the Local Code of Corporate Governance be recommended to Council for approval.

## 12. FORWARD PROGRAMME 2023-24

The Committee considered the forward programme for 2023-24.

During the discussion of this item, the following points were made:

- The Chair questioned the inclusion of items relating to Treasury Management, particularly the Treasury Management Strategy, following amendment of the Committee's terms of reference.
- Councillor Davies referred to Risk 4 of the Corporate Risk Register around uncontrolled building, which referenced the Local Plan Update which was due to be agreed by the Executive in July. He questioned whether Regulations 18 and 19 could be referenced within the risk.
- Members were reminded that the Corporate Risk Register was reviewed on a quarterly basis.
- Councillor Smith suggested that an additional column be added to the forward programme which indicated the expected course of action that the Committee was expected to take for each item.

**RESOLVED:** That the forward programme be noted.

| ACTION   | OFFICER                    | ONGOING/CLOSED |
|--|----------------------------|----------------|
| The Chair suggested that the action tracker should be a rolling action list, and that a column be added to indicate whether the action was open or closed  | Democratic Services        |                |
| Councillor Newton indicated that he had recently been appointed as the Council's representative on the Berkshire Pension Advisory Panel. He offered to put forward any questions that Members and officers might have. He also indicated that he felt that the audit should not be fully progressed until assurance had been fully provided by Deloitte. | Assistant Director Finance |                |
| Councillor Harper questioned the inclusion   | Assistant Director Finance |                |

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| <p>or otherwise of the Barkham Solar Farm in the MTFP; the Assistant Director Finance explained this was due to timing and agreed to provide a fuller answer outside of the meeting.</p>   |  |  |
| <p>The Chair suggested that the MTFP as control on its own was potentially insufficient. The MTFP had to be robust and thorough.</p>   | <p>Assistant Director Finance/<br/>Governance and Risk<br/>Manager</p>   |  |
| <p>Councillor Harper suggested that mitigating actions for Risk 14 Children's Safeguarding be amended to highlight some of the improvements made.</p>  | <p>Governance and Risk<br/>Manager / Director<br/>Childrens Services</p> |  |
| <p>The Chair commented that the Committee wished for the Director of Children's Services to attend a future meeting.</p>   | <p>Director Children's Services</p>                                      |  |
| <p>Councillor Newton suggested that it would be helpful to include an explanation as to why a risk had not been mitigated.</p>   | <p>Governance and Risk<br/>Manager</p>                                   |  |
| <p>Councillor Newton questioned whether all the mitigations listed could have a month as well as a year target. He also suggested that an additional column could be included after the dates of the mitigating actions column, to show whether mitigating actions were on track or not. Councillor Newton went on to state that some of the dates had passed, and questioned whether this was the result of timing, or other issues. The Governance and Risk Manager responded that</p> | <p>Governance and Risk<br/>Manager</p>                                   |  |

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| the suggested format changes could be made.  |                                 |  |
| <p>With regards to Risk 2 Corporate Governance, Mike Drake suggested that the review of the Corporate Risk Register by the Audit Committee be included as control.</p> <p>With regards to Risk 8 Cyber Security, Mike Drake asked whether the Council's cyber security measures were tested and if so if they should be included as a control.</p> | Governance and Risk Manager     |  |
| Review rating of Risk 9 Deliver Council's Climate Emergency Action Plan.   | Governance and Risk Manager/CLT |  |
| The Assistant Director Governance indicated that the governance of council owned companies was discussed, and consideration would be given as to whether it should be included on the Corporate Risk Register.   | Governance and Risk Manager     |  |
| Councillor Smith noted that senior officers had received training on the respective roles of officers and Members and working together, and asked whether this could be provided to Members.   | Assistant Director Governance   |  |
| Councillor Smith commented that in Appendix 1 Review of Compliance against Local Code of Corporate Governance, it was difficult to judge why the individual criteria had been judged as a particular assessment. The Assistant Director Governance indicated that officers would look to clarify in the future.                                    | Assistant Director Governance   |  |
| The Chair suggested that   | Assistant Director              |  |

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| the reasons behind the delays to the account be reiterated to highlight it was due to factors outside of the Council's control. (AGS)   | Governance  |  |
| The Committee would receive a progress report against the Annual Governance Statement action plan, at its November meeting.   | Assistant Director Governance                             |  |
| In response to a question regarding external reviews of governance, the Assistant Director Governance referred to the Local Government Association Peer Review. It was agreed that the report of this review would be circulated.   |   |  |
| The Chair suggested that the section relating to the Corporate Parenting Board be augmented. In addition, she felt that further information could be added as to action taken by the Audit Committee e.g. the appointment of an Independent Member. She also referred to a skills audit of the Committee members and private meetings between the Committee and the auditors, without officers present. | Governance and Risk Manager/Assistant Director Governance |  |
| The Chair questioned the inclusion of items relating to Treasury Management, particularly the Treasury Management Strategy, following amendment of the Committee's terms of reference.  | Assistant Director Finance                                |  |
| Councillor Davies referred to Risk 4 of the Corporate Risk Register around uncontrolled building,   | Governance and Risk Manager                               |  |

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| <p>which referenced the Local Plan Update which was due to be agreed by the Executive in July. He questioned whether Regulations 18 and 19 could be referenced within the risk.</p>  |                                      |  |
| <p>Councillor Smith suggested that an additional column be added to the forward programme which indicated the expected course of action that the Committee was expected to take for each item.</p>   | <p>Democratic Services</p>           |  |
| <p>Mike Drake commented that the Committee had discussed its role and purpose at the March Committee meeting, and had agreed that as a body it provided guidance. However, there was reference within the documents to the Committee providing 'independent assurance.' The Assistant Director Governance agreed to check the documents to ensure that the terminology reflected the most up to date terms of reference.</p> | <p>Assistant Director Governance</p> |  |

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