

NORTH HERTFORDSHIRE DISTRICT COUNCIL

FINANCE, AUDIT AND RISK COMMITTEE

**MEETING HELD IN THE COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES,
LETCHWORTH GARDEN CITY, SG6 3JF
ON WEDNESDAY, 7TH JANUARY, 2026 AT 7.30 PM**

MINUTES

Present: *Councillors: Sean Nolan (Chair), Vijaiya Poopalasingham (Vice-Chair), Ruth Brown, Sarah Lucas, Paul Ward and Stewart Willoughby.*

John Cannon (Independent Member) Non-voting advisory role.

In Attendance: *Amy Cantrill (Trainee Committee, Member and Scrutiny Officer), Ian Couper (Director - Resources) and Susan Le Dain (Committee, Member and Scrutiny Officer).*

Other Presenters: *Chris Wood (Head of Assurance Services (HCC) & Client Audit Manager (NHDC)).*

Also Present: *There were no members of the public present for the duration of the meeting.*

37 APOLOGIES FOR ABSENCE

Audio recording – 1 minute 20 seconds

There were no apologies for absence.

Councillor Dominic Griffiths and Steven Patmore were absent.

38 MINUTES - 12 NOVEMBER 2025

Audio Recording – 1 minutes 31 seconds

Councillor Sean Nolan, as Chair, proposed and Councillor Vijaiya Poopalasingham seconded and, following a vote, it was:

RESOLVED: That the Minutes of the Meeting of the Committee held on 12 November 2025 be approved as a true record of the proceedings and be signed by the Chair.

39 NOTIFICATION OF OTHER BUSINESS

Audio recording – 2 minutes 25 seconds

There was no other business notified.

40 CHAIR'S ANNOUNCEMENTS

Audio recording – 2 minutes 32 seconds

- (1) The Chair advised that, in accordance with Council Policy, the meeting would be recorded.
- (2) The Chair drew attention to the item on the agenda front pages regarding Declarations of Interest and reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.
- (3) The Chair advised that section 4.8.23(a) of the Constitution did not apply to this meeting.

41 PUBLIC PARTICIPATION

Audio recording – 3 minutes 18 seconds

There was no public participation at this meeting.

42 SIAS PROGRESS REPORT 2025/26

Audio recording – 3 minutes 24 seconds

The SIAS Head of Assurance presented the report entitled 'SIAS Progress Report 2025/26' and highlighted that:

- The key updates on progress made this year were outlined in Appendix B to the report.
- Whilst there had been some previous delay to work required reported to the Committee, there had been significant progress since the previous report in September.
- An Assurance Mapping Update had been sent out prior to this meeting and could therefore be made green on the table at Appendix B, and it was expected that the Leisure Centre Decarbonisation work could also be made green.
- A number of audits were 'in fieldwork', with terms of reference in place for these, and there was a requirement for some work to be completed ahead of the Annual Report in June.
- Any changes to the audit plan, the performance of SIAS and changes to recommendations were also included within the report.

The following Members asked questions:

- Councillor Paul Ward
- Councillor Ruth Brown

In response to questions, the SIAS Head of Assurance advised that:

- EV Charging had incorrectly been included twice at 2.8(c) of the report.
- If audits were deferred to later in the year, SIAS would look to complete another audit area earlier than planned. This was to ensure that the overall audit plan could still be delivered in year.
- The delay to the implementation of the high priority finding from the Estates audit was a minor point to do with the internal policies and procedures within the team. All other parts of the recommendation had been implemented, and it was therefore for Members to consider whether this needed to continue to be monitored, as there was no material concern remaining from SIAS perspective.
- SIAS worked closely with the Council to accommodate delays due to staff and resource capacity. However, at this time of the year, it was important that audits be delivered to meet the plan.

- The resource from SIAS was available now, but the service would redeploy staff to audits at other authorities where there were no audits ready to be completed by North Herts Council.
- There was some concern around delivery of the planned audits in the year, but these were ordinarily resolved in time.
- The original plan was for SIAS to be part of the Project Board in relation to Churchgate. However, this had not been realised in practice and had been more interim assessments of assurance. This was just a different way of delivering the audit and was in no way less robust.

In response to questions, the Director – Resources advised that SIAS would be provided support to chase Officers and ensure that audits are completed as required in Quarter 4.

The SIAS Head of Assurance presented the Appendix E to the report 'SIAS Progress Report 2025/26' and highlighted that:

- A briefing paper on the Global Internal Audit Standards was included at Appendix B of the report.
- This Briefing Paper set out the responsibility of Officers and the Committee in relation to the Standards, and it was clear that most requirements were met in practice. This included approving the Audit Charter and Audit Plan, receiving reports on progress of delivery, confirming the independence of the internal audit, quality self-assessments and resources and provision of support where necessary. The comments from the Committee on ensuring audits were carried out effectively and that the required work of SIAS was completed was an example of this.
- Some of the things that were not currently done including SIAS and the Committee meeting at least annually without Senior Management present, or at least the offer being made open to Members should it be necessary.
- Similarly, there should be more frequent meetings between the Finance, Audit and Risk Committee Chair and the Head of Assurance, albeit this was partly dependent on need.

The following Members asked questions:

- Councillor Ruth Brown
- Independent Member John Cannon

In response to questions, the SIAS Head of Assurance advised that:

- The requirement to meet with Committee Members and SIAS, without Senior Management, could not be taken out of the briefing note and so plans would be made to hold a meeting as required.
- This separate meeting would allow Members the opportunity to ask questions they did not in the meeting and, as happens elsewhere, it could be used as an informal training opportunity.
- The Global Standards were introduced to ensure that delivery was the same worldwide, regardless of public or private sector.
- The meeting offered the opportunity for SIAS to raise issues with Members should there be issues in delivering the Audit Plan and for solutions to be found. However, when these issues do not exist in an organisation, there is limited conversation to be had at these meetings.
- As part of the SIAS Annual Report, information was provided regarding the independence of the service and that work was being delivered without interference.
- The external quality assessment (EQA) was due this year, having last been completed in 2021. There would need to be a procurement exercise to identify who would deliver this work.

As part of the Debate, Councillor Vijaiya Poopalasingham thanked the SIAS Head of Assurance for the briefing paper to outline the expectations and noted that the Independent Member was also a further example of external assurance for the Committee.

Councillor Vijaiya Poopalasingham proposed and Councillor Stewart Willoughby seconded and, following a vote, it was:

RESOLVED: That the Committee:

- (1) Noted the SIAS Progress Report for the period to 12 December 2025.
- (2) Noted the implementation status of the reported high priority recommendations.
- (3) Noted the plan amendments to the 2025/26 Annual Audit Plan.
- (4) Noted the Briefing Paper – Global Internal Audit Standards (GIAS) Domain III.

REASON FOR DECISION: To report progress made by the SIAS in delivering the Council's Annual Internal Audit Plan for 2025/26 as at 15 August 2025.

43 **SECOND QUARTER CAPITAL MONITORING REVIEW 2025/26**

Audio recording – 32 minutes 43 seconds

The Director – Resources presented the report entitled 'Second Quarter Capital Monitoring Review 2025/26' and highlighted that:

- Following discussion at Overview and Scrutiny Committee on 6 January 2026, it was confirmed that the budget for the Museum and Commercial Storage project could be reduced from £4 million to £3 million, with a hope to achieve further reduction in budgets.
- The report to Cabinet would also feature an additional change in relation to the purchase of bins, both due to demand and the price increase of domestic bins and considering the budget had not increased for this in recent years. Therefore, another £50,000 would be requested to be added to the Capital Budget.
- Investigations were taking place in relation to resurfacing of the Lairage car park, which had been held back due to an access issue. It would be explored how access could be gained and the works completed as soon as possible.
- There was a forecasted overspend in relation to the Decarbonisation Project, as outlined at Table 3 of the report. However, the overspend was within the 5% tolerance set in the budget. Overall, the projected would cost around £17million.
- The Capital finance requirements had turned position in this financial year, and therefore the Council would need to borrow for the 2026/27 Capital Programme.

The following Members asked questions:

- Independent Member John Cannon
- Councillor Vijaya Poopalasingham
- Councillor Ruth Brown

In response to questions, the Director – Resources stated that:

- There was a lag between information being gathered in September and the reports being presented to the Committee, due to the timing of meetings. However, in most instances, the information provided was relevant and up to date when reported, with any significant changes highlighted.
- There was not a date set for the Home Repair Assistance money to be fully spent, but the Director would get an update and provide this to the Committee.

- The Museum Storage project budget was proposed to be reduced to £3 million.
- The access issue to the Lairage car park was that the road leading up to it was too narrow and winding to allow the trucks needed to resurface.
- The financial tolerance for a project was 5% which for the Leisure Decarbonisation project was roughly £700K and, at the time of the meeting, it was £500K over budget.
- The completion date for the Leisure Decarbonisation project was expected to be between April and June 2026. There would likely be some slippage into the 2026/27 Financial Year, however it would be minimal and expected to comply with the requirements of the Salix grant received.
- There had been £1.7 million worth of projected slippage from 2025/26 to 2026/27.

Councillor Vijaiya Poopalasingham proposed and Councillor Stewart Willoughby seconded and, following a vote, it was:

RECOMMENDATION TO CABINET: That Finance, Audit and Risk Committee comment on the recommendations to Cabinet which are:

- (1) That Cabinet notes the forecast expenditure of £26.366M in 2025/26 on the capital programme, paragraph 8.3 refers.
- (2) That Cabinet approves the adjustments to the capital programme for 2026/27, as a result of the revised timetable of schemes detailed in table 2 and 3, increasing the estimated spend by £1.773M.
- (3) That Cabinet notes the position of the availability of capital resources, as detailed in table 4 paragraph 8.6 and the requirement to keep the capital programme under review for affordability.

REASON FOR RECOMMENDATION: Cabinet is required to approve adjustments to the capital programme and ensure the capital programme is fully funded.

44 SECOND QUARTER TREASURY MANAGEMENT REVIEW 2025/26

Audio recording – 45 minutes 24 seconds

N.B. Cllr Paul Ward declared an interest in this item due to his employment and left the chamber.

The Director – Resources presented the report entitled 'Second Quarter Treasury Management Review 2025/26' and highlighted that:

- There had been over-investment of £1M in this period, which related to a £4M investment in Blackpool Council, against the limit of £3M, and this was outlined at paragraph 8.2 of the report. A further step had been added to the process to ensure this over-investment did not happen again.
- The total interest earned to date, as well as the forecast to year end, was outlined in paragraph 8.3 of the report.
- The mix of investments was outlined a paragraph 8.4 of the report, with most of these being with other Local Authorities, although there were now some monies invested in Building Societies.
- Full details of investments were shown in paragraph 8.5 of the report, which included the risk of default and credit rating details.

In response to questions from Councillor Ruth Brown, the Director – Resources stated that:

- The point of the counterparty limit was to diversify the portfolio and therefore reduce the risk.
- The over-investment in Blackpool Council was for the period from August 2025 to December 2025. However, the money had now been returned in full and the overinvestment risk was over.
- If a Local Authority issued a Section 114 Notice, any investments with that Council would be repaid.

Councillor Vijaiya Poopalasingham proposed and Councillor Sarah Lucas seconded and, following a vote, it was:

RECOMMENDATION TO CABINET: That Finance, Audit and Risk Committee comment on the recommendations to Cabinet which are:

- (1) That Cabinet recommends to Council that it notes the position of Treasury Management activity as at the end of September 2025.

REASON FOR RECOMMENDATION: That Cabinet recommends to Council that it notes the position of Treasury Management activity as at the end of September 2025.

N.B. Cllr Paul Ward returned to the Chamber at 20:32.

45 SECOND QUARTER REVENUE BUDGET MONITORING 2025/26

Audio recording – 52 minutes 50 seconds

The Director – Resources presented the report entitled ‘Second Quarter Revenue Budget Monitoring 2025/26’ and highlighted that:

- A summary of significant variances, which included overspend, underspend and carry forward was outlined in Table 3 of the report.
- Paragraph 8.4 looked at carry forwards from last year and whether they were spent in this financial year. There were some examples where money was still reserved for a specific purpose but had not been spent in this financial year.
- Corporate Health Indicators were outlined at Table 4 in the report, which looked at the major income streams for the Council.
- The leisure centre management fee income was flagged as red due to the ongoing work related to the Leisure Decarbonisation Project.
- There had been a slight reduction in Garden Waste subscribers and the commercial refuse collections.
- Parking income was increasing.
- The general funding position and the allocation going forward was outlined at paragraph 8.8 of the report.
- A minimum General Fund Balance was set at the start of the year, which accounted for specific and unknown risks. Specific risks were monitored throughout the year and the allowance on this had turned negative, which indicated that the Council had underestimated this risk.

The following Members asked questions:

- Independent Member John Cannon
- Councillor Vijaya Poopalasingham
- Councillor Ruth Brown

In response to questions, the Director – Resources stated that:

- Ordinarily, the Council would not make predictions on Treasury Investment income for future years, as decisions taken in setting the budget would impact on the figure received.
- The spend on postage was going down, but there was a requirement for certain documents to be sent via post, such as Council Tax summons, and some residents required paper copies, as they could not or chose not to communicate via email.
- The Community Wellbeing team was funded partially by Hertfordshire County Council (HCC) and therefore this Council has had to readjust the structure now this funding was not in place.
- The leisure centre statistics compared the quarter two performance in 2024/25 and 2025/26 and demonstrated an upward trend. This was partly due to Everyone Active being relatively new in 2024 and only some of the closures being in quarter 2 of 2025/26. There was likely to be some drop off in quarter 3 due to further closures to complete the decarbonisation works in 2025/26.
- The forecast already considered the payment needed to cover the loss of income to Everyone Active during the decarbonisation works and work had been conducted to minimise the loss of income.
- The reduction in spend on Waste Service staff was likely due to a decision not to use agency staff to fill vacancies, which would have been a higher cost. The contract had now been delivered successfully, with some minor issues experienced, but the team had coped with the staffing levels.
- It was expected that the one business who had not renewed their parking season tickets was an outlier, and there were not a large number of businesses who paid for permits, therefore the Council was not anticipating a significant drop off from season ticket income.

Councillor Vijaiya Poopalasingham proposed and Councillor Sarah Lucas seconded and, following a vote, it was:

RECOMMENDATION TO CABINET: That Finance, Audit and Risk Committee comment on the recommendations to Cabinet which are:

- (1) That Cabinet note this report.
- (2) That Cabinet approves the changes to the 2025/26 General Fund budget, as identified in table 3 and paragraph 8.2, an £846k decrease in net expenditure.
- (3) That Cabinet notes the changes to the 2026/27 General Fund budget, as identified in table 3 and paragraph 8.2, a total £555k increase in net expenditure. These will be incorporated in the draft revenue budget for 2026/27.

REASON FOR RECOMMENDATION: Members are able to monitor, make adjustments within the overall budgetary framework and request appropriate action of Services who do not meet the budget targets set as part of the Corporate Business Planning process.

46 RISK MANAGEMENT MID YEAR UPDATE

Audio recording – 1hour 10 minutes 43 seconds

The Director – Resources presented the report entitled ‘Risk Management Mid-Year Update’ and highlighted that:

- Minor changes to the Risk Management Framework were highlighted in paragraph 8.1.2.
- Risks during the first half of the year 2025/26, until September, were detailed in paragraphs 8.2.4 and 8.2.5.
- There was potential for the Financial Stability risk to reduce, as would have a 3-year settlement and not forecasting significant savings needed.

- There remained high risks in relation to Local Government Reorganisation (LGR), Resourcing and Cyber risks.
- Completed and proposed mitigating actions for each of the Council Delivery Plan high-level risks were shown in paragraph 8.2.6. Although some risk scores did not change, there was ongoing work to address these.
- Risk reviews mainly happened on time, or within the parameters of acceptable, as outlined in section 8.3.
- Items that have been added to or removed from the risk register were outlined in section 8.4.
- The Health and Safety Officer retired in September and to mitigate risk in that area Herts County Council were providing some of the professional work and administrative tasks had generally been reallocated.
- Review of the actions from the previous report and the progress in 2025/26 was outlined in section 12.

The following Members asked questions:

- Independent Member John Cannon
- Councillor Paul Ward
- Councillor Ruth Brown

In response to questions, the Director – Resources stated that:

- At the time of producing the report for the agenda, it was too early to consider reducing the risk around Financial Stability. However, this could be addressed and considered in future reviews, as the situation became clearer.
- The Council Delivery Plan included the Corporate Risks, and this was presented, as required, to the Overview and Scrutiny Committee.
- The Local Plan Review had gone from a risk score of 5 to a 7, which was likely due to awaiting a government clarity on the process.
- The Cyber Security risk training did not happen due to sickness and was planned to happen as soon as possible. This session would cover the plan for a cyber-attack, and which services were required to be addressed as priority.
- Business Continuity Plans existed in all service areas and were reviewed annually.

Councillor Stewart Willoughby proposed and Councillor Paul Ward seconded and, following a vote, it was:

RECOMMENDATION TO CABINET:

- (1) That Finance, Audit and Risk Committee note and provide recommendations to Cabinet on this mid-year Risk Management Governance update.
- (2) That Finance, Audit and Risk Committee comment on the proposed changes to the Risk Management Framework and recommend these changes for approval to Cabinet.

REASON FOR RECOMMENDATION: Cabinet has overall responsibility for ensuring the management of risk.

47 **UPDATED FINANCIAL REGULATIONS**

Audio recording – 1 hour 24 minutes 49 seconds

The Director – Resources presented the report entitled 'Updated Financial Regulations' and highlighted that:

- The Council was required to update the Financial Regulations regularly. There had been no major changes to the existing Financial Regulations, with the changes mainly being minor.
- There was reference to both the Director – Resources and the Chief Financial Officer (CFO) within the report, this was to reflect that although he covered both roles, in cases of absence. The CFO role was required to be deputised by a qualified accountant, whereas the Director role could be covered by any of the managers within the Directorate.
- It was good practice to have a 10-year capital plan in place, including with the move across to a new authority following the Local Government Reorganisation process.
- As part of the report to Council, where this will be referred onto, the reference at 12.5 of the Appendix should be to 'land and property', although just 'land' was referenced currently.
- A change of wording was required to clarify the identification of risks at 14.6 of the Appendix.
- Point 14.8 had been duplicated and this duplication, and re-ordering of numbering throughout, would be updated ahead of Council.
- Reference to petty cash was included within these regulation updates, although this was used minimally at the authority. The limit for this may be proposed to be set at £20, from £10, for the Council report.
- It was important to have cover for gift cards, as these were of cash value, which were provided in certain circumstances by the authority, such as community engagement and Staff Recognition Award winners.

The following Members asked questions:

- Councillor Paul Ward
- Councillor Ruth Brown
- Councillor Vijaya Poopalasingham
- Independent Member John Cannon

In response to questions, the Director – Resources advised that:

- Stamps were referred to under the petty cash section as these were a cash value, and it was important to cover.
- There were some minor policy changes, which generally reflected how things were already done and adopting this into the Financial Regulations.
- The Executive Member could add new projects up to £100k, not to approve overspend beyond the Council projects agreed at the start of the year. There were occasions when new projects could be added. This addition was to clarify the position.
- There was a change to practice outlined at 5.7 of the Appendix, which outlined that any overspend over the limits outlined at 5.6 should mean the project spend should stop immediately. However, there were examples where this could not be done, otherwise the Council would incur further costs.
- The lead responsibility for feeder systems was mainly a joint effort between the Budget Manager and the Chief Financial Officer. The former ensures information coming out was accurate, and the CFO ensures information inputted to the system was accurate.

- The progress on audit actions for medium and high risk projects was recorded on Ideagen, and it was for the Service Manager to ensure these were delivered. The Performance and Risk Officer ensured that updates were made within the system and reports on this are circulated to Leadership on a regular basis.
- There was a two stage process for payments made by BACs or CHAPs, to split the responsibility and ensure that one Officer could not do the whole payment process.
- All card payments go into the bank account of the Council without intervention.
- The raising and payment of invoices was completed through the finance system at the Council, with all the controls and risk mitigations contained within the system itself.
- The SIAS review of the general Risk Management was conducted last in April 2023. Whilst there had not been major changes to this, it was likely this would be included in the Audit Plan for 2026/27.
- The overspend limits outlined in the table at 5.6 of the Appendix could possibly be simplified ahead of the Council consideration.
- If the Council was to invest in cryptocurrency, then that would be included in the Investment Strategy. However, that was not recommended.
- It could be possible to include within the Financial Regulations that the Council would not accept cryptocurrencies for payment.
- A communication would be distributed to all managers about the new Financial Regulations, who would be expected to ensure the message was communicated downwards to their staff.

Councillor Vijaiya Poopalasingham proposed and Councillor Paul Ward seconded and, following a vote, it was:

RECOMMENDATION TO COUNCIL: That Finance, Audit and Risk Committee comment on the proposed changes to the Financial Regulations and recommend to Full Council their adoption in the Constitution.

REASON FOR RECOMMENDATION: Due to the passage of time since the last major review of the Financial Regulations, it was considered appropriate to carry out a full review. The proposed changes are detailed in Appendix A alongside the reasons for them.

48 REVENUE AND CAPITAL BUDGETS FOR 2026/27 ONWARDS

Audio recording – 1hour 52 minutes 52 seconds

The Director – Resources presented the report entitled ‘Revenue and Capital Budgets For 2026/27 Onwards’ and highlighted that:

- At the setting of the Medium Term Financial Strategy (MTFS), there was still a high level of uncertainty regarding future funding.
- There were no targets set for savings in 2026/27 in the MTFS, but Members were made aware that there may be a need to make big savings and that potentially the reserves would be used to fill the funding gap.
- The Council conducted a Budget Survey, with the aims of this and the results provided at Section 8 of the report.
- The Funding Policy Statement had now been received from government, which outlined how Fair Funding 2 would work, and provided a range of amounts.
- On 4 November 2025, the estimated payments for Extended Producer Responsibility were provided and these were proposed to increase from previously.
- On 7 December 2025, the provisional settlement was provided by government, which was a complicated document and work was ongoing to ensure that grants were accounted for properly.
- The amount outlined in the provisional settlement was higher than expected.

- The amounts for the second and third year were estimates and the actual amounts could vary.
- The pension fund was performing well and therefore the amount the Council paid in could be reduced, which would mean that an annual saving of £1.28million could be achieved.
- Budget Workshops were held in November, and the proposals that were considered, with some changes since, were outlined in Appendix B and C of the report.
- There would be a slight increase in the amount included in the Cabinet papers to ensure capital expenditure was available to cover the purchase of new bins.
- There was money set aside to support the Local Government Reorganisation (LGR) process.
- Taking on the proposed investments, and savings, as well as the funding provision and changes to pensions, it was likely that a balanced budget could be achieved by 2028/29 without any significant savings.
- All assumptions were based on the increase of Council Tax by 2.99%.

The following Members asked questions:

- Councillor Ruth Brown
- Councillor Paul Ward

In response to questions, the Director – Resources advised that:

- The Fair Funding Review looked at what funding was required and then removed the amount which could be raised from Council Tax, with an assumption that over the period Council Tax would increase by the maximum allowed.
- The Council would expect around £2.4million in General Fund Reserves to support the budget, most of which was an allocation for LGR costs.
- Previously where marketing spends had been increased for Careline, this had seen an increase in income. It was therefore a reasonable assumption to make, and the estimated returns were realistic.
- The funding for an additional post in IT was to replace funding previously brought forward and would then be a cost on an annual ongoing basis.
- The Churchgate Project Manager role funding was for this year but going forward it was expected that there would be a capital budget in place.

Councillor Vijaiya Poopalasingham proposed and Councillor Sarah Lucas seconded and, following a vote, it was:

RECOMMENDATION TO CABINET: That Finance, Audit and Risk Committee comment on the recommendations to Cabinet which are:

- (1) That Cabinet notes the Council's expected funding for 2026/27.
- (2) That Cabinet confirms (in line with the Medium-Term Financial Strategy) that budget forecasts should be based on increasing Council Tax by 2.99% (the maximum amount allowable without a local referendum). Noting that Government have assumed Council Tax will increase by the maximum allowed in calculating Core Spending Power.
- (3) That Cabinet agree which proposals (revenue and capital) should be taken forward as part of the budget-setting process for 2026/27

REASON FOR RECOMMENDATION: To ensure that all relevant factors are considered in arriving at a proposed budget and level of Council Tax for 2026/27, to be considered by Full Council on 26 February 2026.

49 POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS

Audio recording – 2 hours 09 minutes 47 seconds

The Chair led a discussion regarding possible agenda items for future meetings and advised that Members could make suggestions outside of the meeting.

As part of the discussion, Councillor Vijaiya Poopalasingham suggested that it would be useful to look at the Business Rates and retention rates against what was returned to central government. The Director – Resources advised that this could be covered within a future training session for Members.

The meeting closed at 9.41 pm

Chair