NORTH HERTFORDSHIRE DISTRICT COUNCIL

FINANCE, AUDIT AND RISK COMMITTEE

MEETING HELD IN THE COUNCIL CHAMBER - DISTRICT COUNCIL OFFICES, GERNON ROAD, LETCHWORTH, SG6 3JF ON WEDNESDAY, 9TH SEPTEMBER, 2026 AT 7.30 PM

MINUTES

Present: *Councillors: Stewart Willoughby (Chair) Clare Billing, Ruth Brown, Elizabeth Dennis and Paul Ward.*

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

In Attendance: *Ian Couper (Director - Resources), Robert Filby (Committee, Member and Scrutiny Officer) and Jamie Graham (Trainee Electoral Services Officer).*

Other Presenters: *Darren Bowler (Counter-Fraud Manager, Shared Anti Fraud Service), Chris Wood (Head of Assurance Services (HCC) & Client Audit Manager (NHDC)) and Salma Younis (Director (KPMG)).*

Also Present: *At the commencement of the meeting, there were no members of the public.*

Councillor Ian Albert, as Executive Member for Resources.

15 APOLOGIES FOR ABSENCE

Audio recording – 03 minutes 34 seconds

Councillor Elizabeth Dennis proposed and Councillor Clare Billing seconded and, it was:

RESOLVED: That Councillor Stewart Willoughby be elected as Chair for this meeting of the Finance, Audit and Risk Committee.

Apologies for absence were received from Councillors Chris Lucas, Sarah Lucas and Vijaiya Poopalasingham.

Having given due notice, Councillor Elizabeth Dennis substituted for Councillor Sarah Lucas, and Councillor Clare Billing substituted for Councillor Poopalasingham.

16 MINUTES - 10 JUNE 2026

Audio Recording – 04 minutes 12 seconds

Councillor Stewart Willoughby, as Chair, proposed and Councillor Elizabeth Dennis seconded the motion to the approve the Minutes as a true record.

Independent Member John Cannon noted that under Minute 6, the reference to the ‘Finance Statement audit’ should be to the ‘Financial Statement Audit Plan’, as the Audit had not yet been conducted.

Councillor Elizabeth Dennis noted that although she was present at the meeting and was listed as substituting under the 'Apologies for Absence' item, she had not been included in the list of Members present.

The proposer and seconder confirmed that these amendments should be accepted into the substantive motion and, following a vote, it was:

RESOLVED: That the Minutes of the Meeting of the Committee held on 10 June 2026 be approved, as amended, as a true record of the proceedings and be signed by the Chair.

17 NOTIFICATION OF OTHER BUSINESS

Audio recording – 07 minutes 07 seconds

There was no other business notified.

18 CHAIR'S ANNOUNCEMENTS

Audio recording – 07 minutes 17 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.

19 PUBLIC PARTICIPATION

Audio recording – 08 minutes 04 seconds

There was no public participation at this meeting.

20 EXTERNAL AUDIT - 2025/26 VFM RISK ASSESSMENT

Audio recording – 08 minutes 13 seconds

The Director (KPMG) presented the report entitled 'External Audit – 2025/26 VFM Risk Assessment' and advised that:

- This assessment looked at three areas as detailed on page 2 of the report.
- A summary of the assessment could be found on page 4.
- Additional work was carried out to confirm whether an identified risk would lead to a significant weakness, and this would be reported on as part of the final report of the auditors at the next Committee meeting.
- There was only significant area of weakness, which was related to Improving Economy, Efficiency and Effectiveness.
- The £22M deficit referred to on page 6 of the report with regards to the four unitary model for Local Government Reorganisation (LGR) was based on a high-level model with various assumptions.
- A watching brief would be kept on how LGR would progress since the pause and commentary would be provided in the Annual Report of the Auditors.
- There was no significant risk in Governance as detailed on pages 7-8 of the report.
- The publication of the unaudited Statement of Accounts was no longer a risk of weakness as the Council had only missed this by 1 day in 2025/26 compared to the

previous year, rather than 2 days compared to the previous year as mentioned in the report.

- Noticeable staffing shortages across the Council had been identified, and this had been raised as a weakness as it could impact the ability of the Council to deliver projects on-time, and key services would have to be prioritised over others.
- Additional follow up inquiries for this were set out on page 10 of the report, and an update would be reported at the next Committee meeting.
- The Annual Report of the Auditors would also be presented at the next Committee meeting.

In response to a question from Councillor Paul Ward, the Director (KPMG) advised that their work focused on how engaged the Council had been with LGR and its responsiveness to stakeholders on this, rather than the value for money of LGR considering the pause to this by the Government, as that was a national decision rather than one taken by the Council.

Councillor Elizabeth Dennis proposed and Councillor Sadie Billing seconded and, following a vote, it was:

RESOLVED: That the Committee noted the External Audit 2025/26 VFM Risk Assessment.

21 EXTERNAL AUDIT - REBUILDING ASSURANCE UPDATE

Audio recording – 17 minutes 36 seconds

The Director (KPMG) presented the report entitled ‘External Aduit – Rebuilding Assurance Update’ and advised that:

- The approach to rebuilding assurance had been set out in the Audit Plan presented at the last Committee meeting, and since then, the risk assessment had been complete.
- Risk assessment procedures were set out on page 3 of the report and after the risk assessment had taken place, testing on specific balances would be performed.
- The MHCLG Capacity Assessment was also detailed on page 3, with the authority being assessed as Category A, which was the best categorisation.
- Areas where a potential material risk or misstatement had been identified, and procedures for rebuilding assurance were set out on page 4.
- Undertaking this work along the 2025/26 audit would put the Council in a good position for the year end as the disclaimed audit opinion might be upgraded into a qualified audit report.
- A clean opinion of the Council might be achievable by the end of 2026/27.
- Updates on testing would be provided at future Committee meetings.

Councillor Ruth Brown proposed and Councillor Paul Ward seconded and, following a vote, it was:

RESOLVED: That the Committee noted the External Audit Rebuilding Assurance Update.

22 SAFS ANNUAL REPORT 2025/26

Audio recording – 22 minutes 14 seconds

The Counter-Fraud Manager presented the report entitled ‘SAFS Annual Report 2025/26’ and advised that:

- The report opened with background information explaining the general fraud landscape.
- The Anti-Fraud Plan 2025/26 had been approved by the Committee in March, and all Key Performance Indicators within this had been met.

- Officers across the Council, including the Senior Managers Group had been offered training sessions throughout the year on several topics such as identity fraud.
- SAFS had supported the HR Team to develop an e-module on anti-fraud, anti-bribery and anti-money laundering.
- A Fraud Risk Assessment had been developed for the Council.
- Fraud alerts highlighting trends and threats were issued to all partners including the Council to strengthen fraud controls.
- There had been a rise in referrals to SAFS relating to the National Fraud Initiative.
- Staff referrals had been lower than usual and this would be monitored.
- 40 cases of low-risk fraud allegation had been resolved, which had identified £24K in Housing Benefit and Council Tax fraud, as described on pages 45-46 of the Agenda Reports Pack.
- Two case studies for disposal options from investigations were detailed on pages 45-48.
- SAFS had worked with social housing providers to assist with the recovery of 8 properties, leading to savings and potential housing provision for those on waiting lists.
- SAFS supported the Council to meet the National Fraud Initiative requirements.
- 15 fraud errors had been identified from 767 reviews, which had saved £56K in fraud prevention costs, as illustrated by the case study on page 50.
- £26K of savings had also been identified through the Fraud Hub, which was a quarterly, light version of the National Fraud Initiative.
- £319K of Council Tax irregularities had been discovered in Hertfordshire.

The following Members asked questions:

- Councillor Clare Billing
- Councillor Paul Ward

In response to questions, the Counter-Fraud Manager advised that:

- SAFS also worked on behalf of social housing providers in the district and would investigate fraud and irregularities on their behalf as well as the Council when an issue arose.
- They could not investigate general benefit fraud but could conduct joint investigations with the Department for Work and Pensions on Housing Benefit fraud as this was also linked to Council Tax.
- Fraud investigations closed per year had decreased since 2020/21 due to an increase in staff, which had led to the closure of several legacy cases from previous years. The decrease was also due to the COVID-19 pandemic, and a change in how low-level fraud allegations were no longer classed as cases.
- A peak had occurred in 2020/21 due to clearing the back log and additional work.
- Cases were most associated with Council Tax.

Councillor Elizabeth Dennis proposed and Councillor Paul Ward seconded and, following a vote, it was:

RESOLVED: That the Committee noted:

(1) The activity undertaken by the Shared Anti-Fraud Services to deliver the 2025/26 Anti-Fraud Plan for the Council.

(2) All Anti-fraud activity undertaken by Officers and SAFS to protect the Council against fraud in 2025/26.

(3) The additional Shared Anti-Fraud Service Annual Report (Appendix 1).

REASON FOR DECISIONS: This report provides details of the work undertaken by the Council and the Shared Anti-Fraud Service (SAFS) to protect the Council against the risk of fraud and delivery of the Council's Anti-Fraud Plan for 2025/2026.

23 SAFS PROGRESS REPORT 2026/27

Audio recording – 34 minutes 44 seconds

The Counter-Fraud Manager presented the report entitled 'SAFS Progress Report 2026/27' and advised that:

- Progress made against the delivery of the Anti-Fraud Action Plan 2026/27 from April to June 2026 was detailed in the report.
- All Key Performance Indicators (KPIs) were on target, and explanations on how the Action Plan related to fraud nationally, SAFs resources, and agreed KPIs were provided.
- Anti-Fraud activity including alerts, emerging trends and an updated delivery of the training plan was described in the report.
- 23 fraud allegation cases had been received, with 20 of those still live and 3 closed, which had resulted in £18K of identified fraud and £10K of future savings.
- Council Tax compliance reviews had identified another £20K of fraud.
- 11 tenancy fraud cases relating to social housing providers were live.
- SAFS would suspend the Fraud Hub to ensure that the Council complied with the National Fraud Initiative upload.

The following Members asked questions:

- Independent Member John Cannon
- Councillor Paul Ward

In response to questions, the advised that:

- Estimates for fraud costs were based on empirical measurements and the costings from the National Fraud Initiative and were used to allocate resources into different areas.
- Estimates were not necessarily projected losses.
- Use of AI within their work was being investigated, such as for a case management system.
- AI was used for lower-level fraud activities such as counterfeit document creation for bank statements and proof of residence, and they were working to detect these when received.

In response to questions, the Head of Assurance Services (HCC) & Client Audit Manager (NHDC) advised that AI was also used by the public to make fraud complaints, which created extra work for officers in organisations like SAFS due to their length and varying content.

Councillor Elizabeth Dennis proposed and Councillor Paul Ward seconded and, following a vote, it was:

RESOLVED: That the Committee noted the progress by Officers and the Shared Anti-Fraud Service to deliver the Anti-Fraud Plan for the Council.

REASON FOR DECISION: This progress report provides details of the work undertaken by the Shared Anti-Fraud Service (SAFS) and Council Officers to protect the Council against the threat of fraud and the delivery of the Council's Anti-Fraud Action Plan for 2026/27.

24 SIAS ANNUAL REPORT 2025/26

Audio recording – 45 minutes 47 seconds

The Head of Assurance Services (HCC) & Client Audit Manager (NHDC) presented the report entitled 'SIAS Annual Report 2025/26' and advised that:

- This report was on SIAS rather than the Council itself.
- Global Internal Audit Standards did not require them to provide an annual report, but it was provided to give Members information regarding their services and activities.

Councillor Ruth Brown proposed and Councillor Elizabeth Dennis seconded and, following a vote, it was:

RESOLVED: That the Committee noted the SIAS Annual Report 2025/26.

25 SIAS PROGRESS REPORT 2026/27

Audio recording – 48 minutes 22 seconds

The Head of Assurance Services (HCC) and Client Audit Manager (NHDC) presented the report entitled 'SIAS Progress Report 2026/27' and advised that:

- Four new final reports had been issued, and one new high priority recommendation had arisen in the Health and Safety Audit, which was to reinstate the annual fire drill into Council buildings that had warranted it.
- No amendments had been made to the Audit Plan, but Members should be mindful of the time allocated to Local Government Reorganisation, which may not be required.
- Key Performance Indicators were on track, and only one audit for EV charging was behind schedule.
- A clarification on the responsibilities of Committee Members was detailed in the report, and the proposed amendment to the Audit Charter relating to this would be implemented if Members approved the recommendations.
- The External Quality Assessment was due in December, and the assessors for this may choose the Council as part of this, which would likely require the Chair of the Committee to talk to them.

In response to a question from Councillor Paul Ward, the Director – Resources advised that he needed to clarify which department was responsible for signing off the high priority actions relating to Business Continuity Planning.

Councillor Paul Ward proposed and Councillor Ruth Brown seconded and, following a vote, it was:

RESOLVED: That the Committee:

(1) Noted the SIAS Progress Report for the period to 25 August 2026.

(2) Noted the implementation status of the reported high-priority recommendations.

(3) Noted the Global Internal Audit Standards External Quality Assessment Briefing Paper.

(4) Approved the amendment to the Audit Charter.

REASON FOR DECISION: To report progress made by the SIAS in delivering the Council's Annual Internal Audit Plan for 2025/26 as 25 August 2026.

26 FRAUD PREVENTION POLICY

Audio recording – 54 minutes 48 seconds

The Director – Resources presented the report entitled ‘Fraud Prevention Policy’ and advised that:

- Thanks was given to the Shared Anti-Fraud Service (SAFS) for their input on this.
- Two main changes had been made to the policy as shown in Appendix 1 to the report, which were to simplify definitions and look at processes in line with the Economic Crime and Corporate Transparency Act to provide better protection for the Council.
- Fraud risks and their requirements would be updated on Ideagen, which would also put the Council in a stronger position to prevent fraud.

Councillor Ruth Brown proposed the recommendations in the report, and this was seconded by Councillor Clare Billing.

As part of the debate, Councillor Ruth Brown highlighted that it was good to have simplified definitions for ease of reading, and thanks was given for this.

Having been proposed and seconded and, following a vote, it was:

RESOLVED: That the Committee commented on the revised Fraud Prevention policy (Appendix 1) before it was adopted.

REASON FOR DECISION: The changes to the policy help the Council manage the risks in relation to the new legislation (Economic Crime and Corporate Transparency Act). Allowing the Committee to comment on the revised strategy supports their governance role and is in line with their terms of reference.

27 FIRST QUARTER REVENUE BUDGET MONITORING 2026/27

Audio recording – 58 minutes 02 seconds

The Director – Resources presented the report entitled ‘First Quarter Revenue Budget Monitoring 2026/27’ and advised that:

- This report was in draft form, and an updated version would be presented to Cabinet.
- Recommendation 2.2 in the report should state an £826K decrease in net expenditure to match the figure in Table 3 of the report, rather than a £662K decrease.
- The highlighted figures for Garden Waste Collection Service Subscriptions detailed in Table 4 were correct, and the Garden Waste Collection Service performance figures in Table 5 were detailed as 29,612 in Q1 2026/27 compared with 27,467 in Q1 2025/26.
- A change relating to lease adjustments and their classification as an asset was detailed in paragraph 7.3 of the report, but this could be subject to change for the Cabinet report.
- Overall, the revenue contribution for the capitalisation of the lease would be off-set by future revenue savings, with the 2026/27 saving shown in Table 3.
- A 3.3% staff pay award increase had been accepted by the union and would be paid to staff this month.
- There were some carry forwards proposed in the report and there there would be a review of all carry-forwards to address the comments on the year-end report.

The following Members asked questions:

- Councillor Paul Ward
- Independent Member John Cannon

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

- Bigger contracts such as the waste contract had several mechanisms that would need to be explored throughout the year to assess the impact against the budget for this year and previous projections for future years.
- Inflation assumptions would be reviewed as part of the Medium-Term Financial Strategy update in November.
- The approach of how the Council conducted equality analysis on savings and investment proposals had been in place for a while. However, the sentiment that a proposal could be adopted by Council without considering the equality implications was noted, and it would be considered how this could be done going forward.

Councillor Elizabeth Dennis proposed the recommendations with an amendment to recommendation 2.2 to be an £826K decrease in net expenditure rather than a £662K decrease, and this was seconded by Councillor Brown and, following a vote, it was:

RECOMMENDED TO CABINET:

(1) That Cabinet note this report.

(2) That Cabinet approves the changes to the 2026/27 General Fund budget, as identified in table 3 and paragraph 8.2, an £826k decrease in net expenditure.

(3) That Cabinet notes the changes to the 2027/28 General Fund budget, as identified in table 3 and paragraph 8.2, a total £387k increase in net expenditure. These will be incorporated in the draft revenue budget for 2027/28.

(4) That Cabinet approve the debt write-off as detailed in paragraph 8.19.3.

REASONS FOR RECOMMENDATIONS:

(1) 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.

(2) To comply with the financial regulations in relation to debt write-offs.

28 FIRST QUARTER CAPITAL BUDGET MONITORING REVIEW 2026/27

Audio recording – 01 hours 10 minutes 27 seconds

The Director Resources presented the report entitled 'First Quarter Capital Budget Monitoring 2026/27' and advised that:

- Project timetable changes and the reason for these were outlined in Table 2 of the report.
- Changes to capital spending on S106 related projects were shown in Table 3.
- The forecast capital receipts totalling £3M would be delayed due to reasons as detailed in Table 4, such as ensuring best value for money when disposing of those assets.
- The delay would mean an increase in internal borrowing and the minimum revenue provision in future years until those capital receipts were realised and could be applied as capital funding.

The following Members asked questions:

- Councillor Elizabeth Dennis
- Councillor Paul Ward

- Councillor Ruth Brown
- Independent Member John Cannon

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

- Walsworth Common Pavilion was linked to S106 funding, and they were awaiting enough of this to cover the majority of its cost.
- There was a need to review the timescale and value of the Walsworth Common Pavilion as this had not been done for several years, but this could be done while setting the Capital Programme for next year.
- Other projects detailed in Table 2 would have been reviewed recently.
- The £140K of forecast spending on S106 projects was just for the first quarter.
- The increase in the capital asset figure at paragraph 8.1 since the last report in June may be due to indexation and re-evaluation since then, but this would be checked and an explanation for the increase would be provided.
- Asset values were not based on their sale value as many of them were specialised.
- The increase of £4.438M on the forecast capital expenditure was capital slippage from the previous financial year.

Councillor Paul Ward proposed the recommendations in the report, and this was seconded by Councillor Clare Billing.

As part of the debate, Councillor Elizabeth Dennis highlighted that:

- Projects which had been on the capital programme for a long time such as the Walsworth Common Pavilion should be reprofiled, index linked, marked up for inflation and evaluated in terms of their risks and viability before coming up with plans for them.
- Executive Members and Directors were urged to undertake the above to determine a suitable course of action for each project.

In response to points raised by Councillor Elizabeth Dennis in the debate, Councillor Ian Albert, as Executive Member for Resources, advised that:

- It was agreed that there was a need to review schemes on the capital programme as part of the budget.
- They were keen to proceed with projects that had been on the capital programme for several years, but this would be subject to a viable scheme to deliver them.

Having been proposed and seconded and, following a vote, it was:

RECOMMENDED TO CABINET:

(1) That Cabinet notes the forecast expenditure of £13.570M in 2026/27 on the capital programme, paragraph 8.3 refers.

(2) That Cabinet approves the adjustments to the capital programme for 2027/28, as a result of the revised timetable of schemes detailed in table 2 and 3, increasing the estimated spend by £0.67M.

(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 RECOMMENDATIONS: Cabinet is required to approve adjustments to the capital programme and ensure the capital programme is fully funded.

29 FIRST QUARTER TREASURY MANAGEMENT REVIEW 2026/27

Audio recording – 01 hours 23 minutes 52 seconds

N.B. Councillor Paul Ward declared an interest in this item due to his employment and left the Council Chamber for the duration of the item.

The Director – Resources presented the report entitled 'First Quarter Treasury Management Review 2026/27' and advised that:

- More interest on investments had been generated than forecast due to higher than forecast balances and interest rates.
- All investment had taken place in accordance with the Investment Strategy, which allowed the use of call account investments with the bank that the Council used.
- Most of the treasury was split between Government (DMO) and local authority investments, with the full range detailed in the table at paragraph 8.5 of the report.

In response to a question from Councillor Ruth Brown, the Director – Resources advised that there were several DMOs listed as there was one for each individual investment and the rates for those varied depending on when they were invested and the period they were invested for.

Councillor Elizabeth Dennis proposed and Councillor Ruth Brown seconded and, following a vote, it was:

RECOMMENDED TO CABINET: That Cabinet notes the position of Treasury Management activity as at the end of June 2026 and as set out in Appendix 1.

REASON FOR RECOMMENDATION: To ensure the Council's continued compliance with CIPFA's code of practice on Treasury Management and the Local Government Act 2003 and that the Council manages its exposure to interest and capital risk.

N.B. Following the conclusion of the item, Councillor Paul Ward returned to the Chamber at 20:59.

30 CHANGES TO THE CONTRACT PROCUREMENT RULES

Audio recording – 01 hours 27 minutes 03 seconds

The Director – Resources presented the report entitled 'Changes to the Contract Procurement Rules' and advised that:

- The final decision on this would be taken by Council, but the Committee had been given the chance to review and comment on this beforehand.
- New contract procurement rules had been adopted by the Council in 2025 following the Procurement Act 2023, and minor changes had been made to these under delegated authority since.
- Major changes to the rules were proposed within the report.
- One of those changes was to increase the threshold for procurement that needed more than one quote from £10K to £25K, with the reason for this level of increase described in paragraph 8 of the report.
- Officers were encouraged to obtain multiple quotes where it was likely to provide better value for money as the need for one quote was a minimum requirement.
- Another major change was to allow below threshold procurement to be restricted to the local area and to Small Medium Enterprises (SMEs) and Voluntary, Community and Social Enterprises (VCSEs), which would align with the Go Local Policy and Contract Procurement Strategy.

Councillor Elizabeth Dennis proposed the recommendations in the report, and this was seconded by Councillor Ruth Brown.

The following Members took part in the debate:

- Councillor Ruth Brown
- Councillor Elizabeth Dennis

The following points were made as part of the debate:

- Changes to restrict below threshold procurement to SMEs and VCSEs were welcomed as this would support local suppliers and make procurement more ethical.
- Officer time would be used more appropriately on procurement from these changes.
- The proposed threshold increase was to a safe, sensible amount.

Having been proposed and seconded and, following a vote, it was:

RECOMMENDED TO COUNCIL: That the changes to the Council's Procurement Rules detailed in this report are adopted.

REASONS FOR RECOMMENDATION:

(1) The increase in the threshold for single quotes reflects the impact of inflation and that not changing them creates additional work for Officers.

(2) The introduction of geographical and supplier type restrictions gives the opportunity for procurements to be better aligned with policy objectives.

31 EXCLUSION OF PRESS AND PUBLIC

Audio recording – 01 hours 33 minutes 44 seconds

Councillor Stewart Willoughby proposed and Councillor Ruth Brown seconded and, following a vote, it was:

RESOLVED: That under Section 100A of the Local Government Act 1972, the Press and Public be excluded from the meeting on the grounds that the following report will involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the said Act (as amended).

32 PART 2 MINUTES - 19 JUNE 2024

N.B. This item was considered in restricted session and therefore no recording was available.

Councillor Stewart Willoughby, as Chair, proposed and Councillor Paul Ward seconded and, it was:

RESOLVED: That the Part 2 Minutes of the meeting of the Committee held on 19 June 2024 be approved as a true record of the proceedings and be signed by the Chair.

33 POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS

Audio recording – 01 hours 38 minutes 28 seconds

The Chair led a discussion regarding possible agenda items for future meetings.

In response to a question from Independent Member John Cannon, the Chair advised that it had been suggested for Committee Members to attend Risk and Performance Management Group meetings for deeper discussions on major projects and their risk profiles, and he had attended one since.

In response to a question from Independent Member John Cannon, the Director – Resources advised that:

- There had been a follow-up meeting to discuss the recommendations from a meeting with Internal Audit on how the Committee could get assurance on major projects, including Churchgate and Local Government Reorganisation (LGR).
- One option had been suggested for Members to attend Risk and Performance Management Group meetings as this was a good opportunity for open discussion.
- It had also been suggested that some reports could be presented to the Committee as well as the Overview and Scrutiny Committee, but it would need to be clear what role they would have.
- LGR had been discussed in relation to the voluntary joint committees, and how they would operate with the Council and Shadow Authority.
- The Internal Audit Plan and its application to LGR processes had also been discussed, but it was recognised that LGR had been paused, and they would wait to see what this would look like going forward.

There were no items suggested for future meetings.

The meeting closed at 9.15 pm

Chair