



Cabinet

Agenda

Tuesday, 5th January, 2021
at 3.00 pm

in a

**Remote Meeting on Zoom and available for
the public to view on [WestNorfolkBC on You
Tube](#)**



King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX
Telephone: 01553 616200

CABINET AGENDA

DATE: CABINET - TUESDAY, 5TH JANUARY, 2021

VENUE: Remote Meeting on Zoom and available for the public to view on [WestNorfolkBC on YouTube](#)

TIME: 3.00 pm

As required by Regulations 5 (4) and (5) of The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 - No items will be considered in private.

1. MINUTES

To approve the Minutes of the Meeting held on 17 November and 10 December 2020 (previously circulated).

2. APOLOGIES

To receive apologies for absence.

3. URGENT BUSINESS

To consider any business, which by reason of special circumstances, the Chair proposes to accept, under Section 100(b)(4)(b) of the Local Government Act 1972.

4. DECLARATIONS OF INTEREST

Please indicate if there are any interests which should be declared. A declaration of an interest should indicate the nature of the interest (if not already declared on the Register of Interests) and the agenda item to which it relates. If a disclosable pecuniary interest is declared, the member should withdraw from the room whilst the matter is discussed.

These declarations apply to all Members present, whether the Member is part of the meeting, attending to speak as a local Member on an item or simply

observing the meeting from the public seating area.

5. CHAIR'S CORRESPONDENCE

To receive any Chair's correspondence.

6. MEMBERS PRESENT UNDER STANDING ORDER 34

To note the names of any Councillors who wish to address the meeting under Standing Order 34.

Members wishing to speak pursuant to Standing Order 34 should inform the Chair of their intention to do so and on what items they wish to be heard before a decision on that item is taken.

7. CALLED IN MATTERS

To report on any Cabinet Decisions called in.

8. FORWARD DECISIONS (Pages 4 - 7)

A copy of the Forward Decisions List is attached

9. MATTERS REFERRED TO CABINET FROM OTHER BODIES

To receive any comments and recommendations from other Council bodies which meet after the dispatch of this agenda.

10. COUNCIL TAX SUPPORT: FINAL SCHEME FOR WORKING AGE PEOPLE FOR 2021/2022 (Pages 8 - 16)

11. CABINET REPORT AUDIT COMMITTEE EFFECTIVENESS 2019-20 (Pages 17 - 33)

To: Members of the Cabinet

Councillors R Blunt, S Dark, P Gidney, P Kunes, A Lawrence, B Long (Chair), G Middleton and E Nockolds

For Further information, please contact:

Sam Winter, Democratic Services Manager 01553 616327
Borough Council of King's Lynn & West Norfolk
King's Court, Chapel Street
King's Lynn PE30 1EX

FORWARD DECISIONS LIST

| Date of meeting | Report title | Key or Non Key Decision | Decision Maker | Cabinet Member and Lead Officer | List of Background Papers | Public or Private Meeting |
|------------------------|--|--------------------------------|-----------------------|--|----------------------------------|----------------------------------|
| 5 January 2021 | | | | | | |
| | The Audit Committee Effectiveness report | Non | Cabinet | Leader Asst Dir Resources | | Public |
| | Council Tax Support: Final Scheme For Working Age People For 2021/2022 | Non | Council | Housing Asst Dir Resources | | Public |

| Date of meeting | Report title | Key or Non Key Decision | Decision Maker | Cabinet Member and Lead Officer | List of Background Papers | Public or Private Meeting |
|------------------------|-------------------------------------|--------------------------------|-----------------------|--|----------------------------------|---|
| 2 February 2021 | | | | | | |
| | Budget and Capital Programme | Key | Council | Leader Asst Director Resources | | Public |
| | Food Waste Collection | Key | Council | Environmental Services and Public Protection Asst Dir Operations and Commercial | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority) |
| | Garden Waste Composting Procurement | Key | Cabinet | Environmental Services and Public Protection Asst Dir Commercial Services | | Part Public Part Private - Contains exempt Information under para 3 – information |

| | | | | | | |
|---|--|-----|---------|---|--|---|
| | | | | | | relating to the business affairs of any person (including the authority)- |
| | Strategic Property Acquisition | Key | Cabinet | Business Development Asst Dir Property & Projects – M Henry | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority) |
| 5 | Southend Road and Hunstanton Bus Station | Key | Council | Project Delivery Asst Dir Companies and Housing Delivery – D Gagen | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority) |
| | Parkway | Key | Council | Project Delivery Asst Dir Companies and Housing Delivery – D Gagen | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority) |
| | Salters Road, King's Lynn | Key | Council | Project Delivery Asst Dir Companies and Housing Delivery – D Gagen | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person |

| | | | | | | |
|--|--|--|--|--|--|---------------------------|
| | | | | | | (including the authority) |
|--|--|--|--|--|--|---------------------------|

| Date of meeting | Report title | Key or Non Key Decision | Decision Maker | Cabinet Member and Lead Officer | List of Background Papers | Public or Private Meeting |
|------------------------|---|--------------------------------|-----------------------|--|----------------------------------|---|
| 16 March 2021 | | | | | | |
| | Fens Biosphere | Non | Cabinet | Climate Change and Commercial Services Asst Director – S Ashworth | | Public |
| | Lynnsport one | Key | Council | Project Delivery Asst Dir Companies & Housing Delivery – D Gagen | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority) |
| | Local Plan Review Documentation – Pre Submission | Key | Council | Development Exec Dir – G Hall | | Public |
| | Norfolk Strategic Planning Framework – Green Infrastructure and Recreational Impact Avoidance and Mitigation Strategy (GI / RAMS) | Key | Cabinet | Development Exec Dir – G Hall | | Public |
| | Norfolk Strategic Planning Framework document (v3 2020) | Key | Cabinet | Development Exec Dir – G Hall | | Public |

| Date of meeting | Report title | Key or Non Key Decision | Decision Maker | Cabinet Member and Lead Officer | List of Background Papers | Public or Private Meeting |
|-------------------------------|--|-------------------------|----------------|---|---------------------------|---|
| May 2021 date to be confirmed | | | | | | |
| | Major Housing Project 2 | Key | Council | Project Delivery Asst Dir Companies and Housing Delivery – D Gagen | | Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority) |
| | Update to the Major Project Board Terms of reference | Non | Cabinet | Leader Asst Dir Property & Projects – M Henry | | Public |

REPORT TO CABINET

| | | | | | |
|---|--------------------------------------|---|--|-------------------------------------|------------------------------------|
| Open | | Would any decisions proposed : | | | |
| Any especially affected Wards | Mandatory | Be entirely within Cabinet's powers to decide | | NO | |
| | | Need to be recommendations to Council | | YES | |
| | | Is it a Key Decision | | NO | |
| Lead Member: Cllr Adrian Lawrence E-mail: Cllr.adrian.lawrence@west-norfolk.gov.uk | | Other Cabinet Members consulted: | | | |
| | | Other Members consulted: Corporate Performance Panel | | | |
| Lead Officer: Jo Stanton, Revenues and Benefits Manager E-mail: joanne.stanton@west-norfolk.gov.uk Direct Dial:01553 616349 | | Other Officers consulted: | | | |
| Financial Implications YES | Policy/ Personnel Implications NO | Statutory Implications YES | Equal Impact Assessment YES If YES: Pre-screening only | Risk Management Implications YES | Environmental Considerations NO |

Date of meeting: 5 January 2021

COUNCIL TAX SUPPORT: FINAL SCHEME FOR WORKING AGE PEOPLE FOR 2021/2022

Summary

The council must review and agree its 2021/2022 Council Tax Support (CTS) scheme for working age people by March 2021. We must first consult with the major preceptors then publish a draft CTS scheme for public consultation. The draft CTS Scheme was agreed by delegated decision and the public consultation ran from 17 September 2020 to 2 November 2020. The final CTS Scheme must then be agreed by full Council.

This report details the results of the consultation and the recommended final CTS scheme for working age people for 2021/2022.

Recommendation

Cabinet recommend to Council that the draft CTS scheme for 2021/2022 which went to public consultation is adopted as the final CTS scheme for 2021/2022.

Reason for Decision

To ensure a CTS scheme for working age people for 2021/2022 is agreed by Council by 11 March 2021.

1. Background

1.1. Council Tax Support (CTS) is a reduction awarded to people on low incomes to help with the cost of their council tax bill. Since 2013 each district council is responsible for its own CTS scheme for working age people, and must review and agree the scheme each year. The CTS Scheme for 2021/2022 must be agreed by full Council by 11 March 2021, although in practice it needs to be agreed by January 2021 as it forms part of the taxbase and budget setting process.

1.2. The draft CTS scheme was agreed by a delegated decision earlier in the year and has been open to public consultation. This report details the results of the consultation, the comments made and the recommended final CTS Scheme for 2021/2022.

1.3. Details on the CTS scheme can be found on the council's website at https://www.west-norfolk.gov.uk/info/20019/council_tax_support.

2. The Current Council Tax Support Scheme - 2020/2021

2.1. The principles of the current CTS scheme for 2020/2021 are included at Appendix B.

2.2. The CTS scheme uses the same calculation method as the old Council Tax Benefit scheme (which ended in 2013) and the CTS scheme for pension age people. A person's total household income is assessed against an allowed amount which is based on their circumstances. If their income is less than the allowed amount, they receive the maximum amount of CTS payable under the scheme. If their income is more than the allowed amount, the maximum CTS is reduced by 20p for every £1 over the amount allowed.

2.3. There are a number of people who are in a protected group and receive a higher amount of CTS due to their circumstances, including those receiving a Disability Premium, Carer's Allowance or who are responsible for a child under the age of five. Pension age people are paid under a national set of rules and are unaffected by any changes to our CTS scheme.

3. The Proposed Scheme - Changes for 2021/2022

3.1. The CTS scheme for 2021/2022 is a continuation of the 2020/2021 scheme with some minor changes to keep it in line with other welfare reform amendments and to simplify administration. The proposed changes are:

- **To allow us the discretion not to action changes supplied by the Department for Work and Pensions (DWP) for customers receiving Universal Credit (UC):**
 - Every time a customer's income changes their UC award is altered. This then updates their CTS award and a new council tax bill is sent. For customers who have monthly earnings this can mean a new council tax bill every month. This change

allows us discretion to decide whether to use or disregard information supplied by the DWP. The customer would still have to report changes of circumstances to us in the normal way.

- This change significantly reduces the administrative burden, and prevents constant changes to a customer's council tax account and instalments.
- **To align the additional earnings disregard with the Housing Benefit rules:**
 - Due to Covid-19 the DWP increased the amount of earnings that are not counted as income for UC and Working Tax Credit (called an Earnings Disregard). The Housing Benefit rules were also amended to ensure customers did not lose out as they have more income. This change allows the CTS rules to be amended in the same way.
 - This change prevents customers losing CTS where their Earnings Disregard is increased due to Covid-19.

3.2. The draft CTS scheme was open for consultation between 17 September 2020 and 2 November 2020. The consultation responses are reviewed at section 4.

4. Council Tax Support Consultation

4.1. The CTS Consultation was primarily available via the council's website and as a paper form if requested. Online responses were encouraged as data can be electronically logged and collated. The consultation opened on 17 September 2020 and was publicised through social media, council emails, newsletters and parish clerks.

4.2. The consultation closed on 2 November 2020. 6 responses were received, down from 8 responses last year. The responses are included in full at Appendix C. There were no comments made about the scheme in any of the consultation responses that affect the draft scheme and the majority of people felt we should make the proposed changes to the scheme.

4.3. No changes to the draft CTS scheme are proposed as a result of the consultation. The CTS scheme must be agreed before the council taxbase and the overall budget can be set.

4.4. The proposed final CTS Scheme and consultation responses were considered by the Corporate Performance Panel at their meeting of 11 November 2020. The Panel supported the recommended scheme and no changes are proposed as a result of the Panel meeting or the consultation responses. The final decision is due at full Council on 21 January 2021.

5. Policy Implications

5.1. The CTS scheme supports Corporate Priority 1 – Provide important local services within our available resources and Corporate Priority 3 – Improving social mobility and inclusion.

5.2. Due to the budget setting timetable we must agree a CTS scheme for working age people for the 2021/2022 year by January 2021.

6. Financial Implications

6.1. CTS is a discount and reduces our taxbase and those of our Preceptors. Because of this the CTS scheme must be agreed before the overall taxbase can be agreed, and our budgets finalised.

6.2. As at 1 October 2020 10,205 people claim CTS, of which 4,877 (48%) are pension age (so are unaffected by changes to our local scheme) and 5,328 (52%) are working age. The number of people claiming CTS, and therefore the cost of the CTS scheme, was gradually declining until March 2020. However Covid-19 has had a significant impact on the numbers of people claiming CTS and the caseload has increased by 10% from March 2020 to October 2020.

6.3. As at 1 October 2020 the overall cost of the CTS scheme for 2020/2021 is £9,852,000. This cost is split between the preceptors in proportion to their share of the council tax demand as a reduction in their taxbase.

6.4. CTS reduces our taxbase by 5,253 band D equivalent properties. Our current Band D charge is £130.37, so the cost of the CTS scheme for us for 2020/2021 is £684,834. £341,700 of this reduction is due to the CTS scheme for pension age people, paid under the national regulations. We have no powers to alter this element of the scheme or the associated costs.

6.5. The taxbase forecast for 2021/2022 includes a further 10% increase in the CTS caseload and this is factored in to the budget calculations for 2021/2022.

7. Personnel Implications

7.1. None

8. Environmental Considerations

8.1. None

9. Statutory Considerations

9.1. The council is required to agree a CTS Scheme for the 2021/2022 financial year by 11 March 2021, although in practice it has to be agreed by January 2021 as it forms part of the council's taxbase and budget setting process.

10. Equality Impact Assessment (EIA)

10.1. The pre-screening Equality Impact Assessment (EIA) is included at Appendix A. A full EIA was completed as part of the Cabinet Report of 7 September 2016. As the changes to the scheme since then and for 2021/2022 are minor and advantageous to the customer no further assessment has been required.

11. Risk Management Implications

11.1. Any increases in demand, changes in the composition of the caseload, for example an increase in the number of pension age claimants or a sudden economic shock, could represent a financial risk by increasing the cost of the CTS scheme and reducing the taxbase further. This is seen with the Covid-19 outbreak where the economic impact of the measures the government has had to put in place have resulted in an increase in the caseload.

11.2. The impact of the CTS scheme is, and will continue to be, reviewed monthly and is reported in the Members Bulletin in October each year.

12. Declarations of Interest / Dispensations Granted

12.1. None

13. Background Papers

13.1. None

Appendix A: Pre-Screening Equality Impact Assessment



| | | | | | |
|---|--|--|----------|---------|--------|
| Name of policy/service/function | Local Council Tax Support Scheme 2021/2022 | | | | |
| Is this a new or existing policy/service/function? | Continuation of, and updates to, an existing Policy | | | | |
| Brief summary/description of the main aims of Policy being screened. Please state if this policy/service is rigidly constrained by statutory obligations | Council Tax Support is a discount given to residents on a low income to help with the cost of their council tax bill. The council is free to agree its own local scheme for the discount for working age people. | | | | |
| Question | Answer | | | | |
| <p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups according to their different protected characteristic, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p> | | Positive | Negative | Neutral | Unsure |
| | Age | | | √ | |
| | Disability | √ | | | |
| | Gender | | | √ | |
| | Gender Re-assignment | | | √ | |
| | Marriage/civil partnership | | | √ | |
| | Pregnancy & maternity | | | √ | |
| | Race | | | √ | |
| | Religion or belief | | | √ | |
| | Sexual orientation | | | √ | |
| Other (eg low income) | | √ | | | |
| Question | Answer | Comments | | | |
| 2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another? | No | | | | |
| 3. Could this policy/service be perceived as impacting on communities differently? | No | | | | |
| 4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination? | No | There are protections for those who have a disability, caring responsibilities, children under 5 or are pension age. | | | |
| <p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p> | No | Actions: | | | |
| | | Actions agreed by EWG member: | | | |
| Assessment completed by: | Joanne Stanton | | | | |
| Job title | Revenues and Benefits Manager | | | | |
| Date | 30 November 2020 | | | | |

Appendix B: Principles of the Current CTS Scheme

Our current CTS scheme assesses people's income against an allowed amount, called an 'applicable amount'. If their income is less than the applicable amount they receive full CTS, subject to a 25% contribution if they are working age and not in a protected group. If it is more than the applicable amount their CTS is reduced by 20p for every extra £1.

Our current CTS Scheme Principle:

An equal cut is made to everyone apart from those in a protected group.

The key points are:

- Working Age people have their CTS calculated based on 75% of their weekly CTS bill
- A weekly £10 deduction is made for each non-dependent regardless of their income
- The maximum amount of Capital allowed is £6,000
- No Tariff Income is assumed for capital under £6,000
- Self Employed people are assumed to have an income of at least the minimum wage (NB This is currently suspended for 2020/2021)
- There is no Second Adult Rebate

To fulfil the requirement to consider vulnerable groups, CTS will be paid based on the national, more generous scheme for the following groups:

- Those who have reached the qualifying age for State Pension Credit
- Households with at least one child under the age of 5
- Those entitled to the Disability Premium as part of their needs calculation
- Those in receipt of Carer's Allowance
- Those in the ESA Support group

The CTS scheme also includes incentives to find work. People are allowed to keep an extra £10 (above the national limit) before their CTS is affected. This is known as a disregard and the amounts are:

- | | |
|-----------------------|-----|
| • Single | £15 |
| • Couple | £20 |
| • Disabled or a Carer | £30 |
| • Lone Parent | £35 |

We also have a local income disregard as below:

- War Pensions will be fully disregarded in the income calculation

General CTS Scheme Rules

- In all other areas the CTS Scheme rules will follow the rules for working age Housing Benefit claims

Appendix C – Council Tax Support 2021/2022 Consultation Responses

| Question | Responses | Comments/Alternatives | | | | | | | | | | | | |
|---|--|-----------------------|-------|--------------------|-------|---|---|---|---|--|--|--|--|---|
| Should we keep the current Council Tax Support scheme? | <table border="1"> <thead> <tr> <th data-bbox="394 287 497 383">Yes</th> <th data-bbox="506 287 609 383">No</th> <th data-bbox="618 287 766 383">Don't Know / Blank</th> <th data-bbox="775 287 918 383">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="394 389 497 421">5</td> <td data-bbox="506 389 609 421">0</td> <td data-bbox="618 389 766 421">1</td> <td data-bbox="775 389 918 421">6</td> </tr> <tr> <td data-bbox="394 427 497 459"></td> <td data-bbox="506 427 609 459"></td> <td data-bbox="618 427 766 459"></td> <td data-bbox="775 427 918 459"></td> </tr> </tbody> </table> | Yes | No | Don't Know / Blank | Total | 5 | 0 | 1 | 6 | | | | | <p>'Reduce all charges to make more affordable for people'</p> <p>'Not every self employed person is able to earn the minimum wage or do the hours because of covid 19 etc. More needs to be done to help the self employed. As a single person I currently have to struggle to pay the 25percent. It should be based on your actual income and not as a presumption. It's also unfair if you are eligible for other benefits=more £ than others' <i>(Note – at present we have suspended some rules for self-employed people to make the CTS scheme more generous)</i></p> |
| Yes | No | Don't Know / Blank | Total | | | | | | | | | | | |
| 5 | 0 | 1 | 6 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Should we allow: discretion not to action UC changes notified by the DWP; and to align the earnings disregard with HB | <table border="1"> <thead> <tr> <th data-bbox="394 663 497 759">Yes</th> <th data-bbox="506 663 609 759">No</th> <th data-bbox="618 663 766 759">Don't Know / Blank</th> <th data-bbox="775 663 918 759">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="394 766 497 798">5</td> <td data-bbox="506 766 609 798">0</td> <td data-bbox="618 766 766 798">1</td> <td data-bbox="775 766 918 798">6</td> </tr> <tr> <td data-bbox="394 804 497 836"></td> <td data-bbox="506 804 609 836"></td> <td data-bbox="618 804 766 836"></td> <td data-bbox="775 804 918 836"></td> </tr> </tbody> </table> | Yes | No | Don't Know / Blank | Total | 5 | 0 | 1 | 6 | | | | | <p>'Those not on benefits should also have help as some will have been impacted by covid but not eligible for any additional government support'.</p> |
| Yes | No | Don't Know / Blank | Total | | | | | | | | | | | |
| 5 | 0 | 1 | 6 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Should we not change the CTS and meet additional costs from other services? | <table border="1"> <thead> <tr> <th data-bbox="394 970 497 1066">Yes</th> <th data-bbox="506 970 609 1066">No</th> <th data-bbox="618 970 766 1066">Don't Know / Blank</th> <th data-bbox="775 970 918 1066">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="394 1072 497 1104">1</td> <td data-bbox="506 1072 609 1104">4</td> <td data-bbox="618 1072 766 1104">1</td> <td data-bbox="775 1072 918 1104">6</td> </tr> <tr> <td data-bbox="394 1110 497 1142"></td> <td data-bbox="506 1110 609 1142"></td> <td data-bbox="618 1110 766 1142"></td> <td data-bbox="775 1110 918 1142"></td> </tr> </tbody> </table> | Yes | No | Don't Know / Blank | Total | 1 | 4 | 1 | 6 | | | | | <p>No comments were made</p> |
| Yes | No | Don't Know / Blank | Total | | | | | | | | | | | |
| 1 | 4 | 1 | 6 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| Should we not change the CTS and meet additional costs from savings? | <table border="1"> <thead> <tr> <th data-bbox="389 188 497 288">Yes</th> <th data-bbox="497 188 620 288">No</th> <th data-bbox="620 188 768 288">Don't Know / Blank</th> <th data-bbox="768 188 916 288">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="389 288 497 325">1</td> <td data-bbox="497 288 620 325">4</td> <td data-bbox="620 288 768 325">1</td> <td data-bbox="768 288 916 325">6</td> </tr> <tr> <td data-bbox="389 325 497 362"></td> <td data-bbox="497 325 620 362"></td> <td data-bbox="620 325 768 362"></td> <td data-bbox="768 325 916 362"></td> </tr> </tbody> </table> | Yes | No | Don't Know / Blank | Total | 1 | 4 | 1 | 6 | | | | | No comments were made |
|--|--|--------------------|-------|--------------------|-------|---|---|---|---|--|--|--|--|-----------------------|
| Yes | No | Don't Know / Blank | Total | | | | | | | | | | | |
| 1 | 4 | 1 | 6 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Any other comments | No comments were made | | | | | | | | | | | | | |

REPORT TO CABINET

| | | | | | |
|---|-------------------------------------|--|-------------------------------|-------------------------------------|----------------------------------|
| Open | | Would any decisions proposed : | | | |
| Any especially affected Wards | N/A | Be entirely within Cabinet's powers to decide | | YES | |
| | | Need to be recommendations to Council | | NO | |
| | | Is it a Key Decision | | NO | |
| Lead Member: Cllr Brian Long E-mail: cllr.Brian.Long@west-norfolk.gov.uk Cllr Angie Dickinson E-mail: | | Other Cabinet Members consulted: | | | |
| | | Other Members consulted: Audit Committee | | | |
| Lead Officer: Kathy Woodward E-mail: kathy.woodward@west-norfolk.gov.uk Direct Dial: 01553 616252 | | Other Officers consulted: Assistant Director, Resources Democratic Services Manager Democratic Services Officer | | | |
| Financial Implications NO | Policy/Personnel Implications NO | Statutory Implications YES | Equal Impact Assessment NO | Risk Management Implications YES | Environmental Implications No |

Date of meeting: 5th January 2021

Review of the Effectiveness of the Audit Committee 2019-20

Summary

This report provides Cabinet with the results of the 'Review of the Effectiveness of the Audit Committee' for 2019-20 and confirms that the Committee is fulfilling its stated purpose which is 'to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment, and to oversee the financial reporting process'.

Recommendation

To consider and accept the evidence presented in the report as confirming that the Audit Committee operated effectively during 2019-20.

Reason for Decision

To ensure the Council continues to meet its obligations under the Accounts and Audit Regulations 2015.

REPORT DETAIL

1. Introduction

- 1.1 The Audit Committee was set up in 2006, with Terms of Reference drawn up in line with guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA). These were reviewed and updated as part of the review of the scrutiny arrangements in June 2016.
- 1.2 Under the Accounts and Audit Regulations 2015, a council is required to '*ensure that it has a sound system of internal control which:*
- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;*
- (b) ensures that the financial and operational management of the authority is effective; and*
- (c) includes effective arrangements for the management of risk.'*
- 1.3 Good corporate governance requires independent, effective assurance about the adequacy of financial and operational management and reporting. This assurance is best delivered by a committee that is independent from the executive and scrutiny functions. This was provided by the Audit Committee during 2019/20.
- 1.4 In order to ensure that this monitoring of governance is carried out effectively, a regular review of the role and activities of the Audit Committee is necessary.

2. Review Details

- 2.1 The review was completed by the Audit Manager using a checklist compiled by CIPFA. The completed checklist is attached as **Appendix 1** of this report. In addition information has been compiled on the reports considered by the Committee and attached as **Appendix 2**. The resulting draft report was then considered by the Chair and Vice Chair of the Audit Committee.
- 2.2 The responses in the checklist are ticked as:
- 'Y' – Yes. The criteria have been met and no action is required.
 - 'P' – Partial. The criteria have only been met in part, some action may be required.
 - 'N' – No. The criteria have not been met and action may be required

3. Items considered during 2019-20

3.1 Throughout 2019-20 the Audit Committee held 5 meetings and received a total of 15 reports on a number of issues, including:

Internal Audit and Fraud

- Internal Audit Annual Report and Opinion 2018-19
- Internal Audit Plan 2018-19 – End of year progress report
- Internal Audit and Fraud half year progress report 19-20

External Audit

- External Audit Plan

Finance

- Annual Treasury Report 2018-19
- Mid-year Treasury Report 2019-20

Corporate Governance and Risk

- Draft Annual Governance Statement
- Annual Governance Statement 2018-19
- Audit Committee Effectiveness Review 2018-19
- Business Continuity Annual Update
- Risk Register Update June 2019 and March 2020
- Risk Based Verifications – Policy Update 2020/21
- Cross Party Working Group Review – KLIC
- Major Projects Board – Member and Officer

A summary of the content of each report and the subsequent discussion has been compiled by Democratic Services and is attached as **Appendix 2**.

3.2 The Committee received 5 training sessions during the year on:

- Audit Committee – An Introduction
- Finance Services Members Induction Training
- Annual Governance Statement
- Briefing on Treasury Awareness
- Treasury Management

4. Conclusion

4.1 During 2019-20 the Audit Committee received and commented on all relevant reports and actively monitored risk and internal controls. As a result it is continuing to perform effectively and the Council is meeting its requirements under the Accounts and Audit Regulations 2015.

5. Background Papers

Accounts and Audit Regulations 2015.
CIPFA Audit Committees Practical Guidance for Local Authorities 2018 edition.

Audit and Risk Committee Self-Assessment Exercise

| No | Issue | Y | P | N | Evidence/ Comment | Action Required |
|----|-------|---|---|---|-------------------|-----------------|
|----|-------|---|---|---|-------------------|-----------------|

AUDIT COMMITTEE PURPOSE AND GOVERNANCE

| | | | | | | |
|---|---|---|---|--|--|--|
| 1 | Does the authority have a dedicated audit committee? | Y | | | | |
| 2 | Does the audit committee report directly to full council? (applicable to local government only) | Y | | | The Audit Committee reports to Cabinet first, then Council. | |
| 3 | Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement? | | P | | The Audit Committee have a Terms of Reference that broadly cover the purpose as outlines in CIPFA's Position Statement. The Terms of Reference are currently under review and will be presented to the next available Audit Committee. | Update / review the current Terms of Reference |
| 4 | Is the role and purpose of the audit committee understood and accepted across the authority? | Y | | | The committee's Terms of Reference are documented on the councils Intranet site (Insite) where officers and members can access relevant documentation. | |
| 5 | Does the audit committee provide support to the authority in meeting the requirements of good governance? | Y | | | The committee supports the authority by following the Nolan Principles adopted by the authority, and ensuring to the best of their ability that the corporate plan and strategic goals of the authority are adhered to. | |
| 6 | Are the arrangements to hold the committee to account for its performance operating satisfactorily? | Y | | | The Audit Committee report to Cabinet and provide an effectiveness report to Cabinet on an annual basis. Throughout the year other members of the Council attend meetings under Standing Order 34. | |

Audit and Risk Committee Self-Assessment Exercise

| No | Issue | Y | P | N | Evidence/ Comment | Action Required |
|----|-------|---|---|---|-------------------|-----------------|
|----|-------|---|---|---|-------------------|-----------------|

FUNCTIONS OF THE COMMITTEE

| | | | | | | |
|---|---|---|---|---|---|---|
| 7 | Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement? | | P | | The majority of the core areas are covered in the current Terms of Reference, these are currently under review and will be presented to the next available audit committee. | Update / review the current Terms of Reference |
| | good governance | | | N | | <i>Update / review the current Terms of Reference</i> |
| | assurance framework, including partnerships and collaboration arrangements | | | N | | <i>Update / review the current Terms of Reference</i> |
| | internal audit | Y | | | | |
| | external audit | Y | | | | |
| | financial reporting | Y | | | | |
| | risk management | Y | | | | |
| | value for money or best value | | | N | | <i>Update / review the current Terms of Reference</i> |
| | counter fraud and corruption | Y | | | | |
| | supporting the ethical framework | | | N | | <i>Update / review the current Terms of Reference</i> |

Audit and Risk Committee Self-Assessment Exercise

| No | Issue | Y | P | N | Evidence/ Comment | Action Required |
|----|---|---|---|---|---|--|
| 8 | Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas? | Y | | | The Audit Committee completes an annual Audit Committee Effectiveness report, which encompasses this review. The committee also considers as part of its annual work the Annual Governance Statement, Risk Register and Major Projects (including any partnerships the authority is involved in). The committee regularly receives reports from Internal Audit and reviews the financial statements. | |
| 9 | Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them? | Y | | | The committee reviews treasury management reports and has oversight of the annual report. Throughout 2019/20 The committee undertook a review of a major project at the request of Full Council and continues to monitor major projects. Additional wider areas will be considered during the current review of the committee's Terms of Reference. | Additional wider areas will be considered during the current review of the committee's Terms of Reference. |
| 10 | Where coverage of core areas has been found to be limited, are plans in place to address this? | Y | | | A review of the Terms of Reference is currently underway. | Update / review the current Terms of Reference. |
| 11 | Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose? | Y | | | The Audit Committee maintains its independence by adhering to being a non decision making committee. Any decisions required are presented to Cabinet as recommendations by Audit Committee and the approval is made by the executive. During the recent review of the KLIC project, the committee approved the recommendations from the Cross Party Working Group, and was then passed to Cabinet to approve. | |

Audit and Risk Committee Self-Assessment Exercise

| No | Issue | Y | P | N | Evidence/ Comment | Action Required |
|----|-------|---|---|---|-------------------|-----------------|
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MEMBERSHIP AND SUPPORT

| | | | | | | |
|----|--|---|---|--|---|---|
| 12 | <p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> • separation from the executive • an appropriate mix of knowledge and skills among the membership • a size of committee that is not unwieldy • consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement) | | P | | <p>The current committee is separate from the executive, the current membership has an appropriate mix of knowledge and skills, and the size is not unwieldy. The mix of members from each political party is in line with current policies.</p> <p>The consideration to include an independent member has not taken place as far as I am aware. My understanding of an independent member is an individual from outside the authority (non-officer or member) but with appropriate understanding of the subject.</p> | Consider whether an independent member should be included on the committee. |
| 13 | Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council or the PCC and chief constable as appropriate for the organisation? | | | | Subject to whether an independent member is to be appointed or not. | See 12 above |
| 14 | Does the chair of the committee have appropriate knowledge and skills? | Y | | | <p>The current chair of the committee has the appropriate subject knowledge for the position. Members of the committee are given opportunity to freely discuss matters with fellow members of the committee. Officers attending the meetings are always available for advice to the chair if required.</p> <p>Mandatory training is given to all members of the Audit Committee to ensure appropriate skills are up to date and relevant.</p> | |
| 15 | Are arrangements in place to support the committee with briefings and training? | Y | | | Training for members of the committee are mandatory, and training is given to members on specific subjects (mainly technical areas – AGS, Statement of Accounts etc) prior to the official meetings taking place. | |

Audit and Risk Committee Self-Assessment Exercise

| No | Issue | Y | P | N | Evidence/ Comment | Action Required |
|----|---|---|---|---|--|--|
| 16 | Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory? | Y | | | The committee membership is formed from members with financial backgrounds, historical knowledge of the authority, knowledge from other authorities resulting in a varied mix of experience and knowledge. A formal assessment has not taken place, but could be considered. | Consider undertaking as assessment of current members against the core knowledge and skills framework. |
| 17 | Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO? | Y | | | All meetings are attended by a mixture of the Assistant Director Resources / S151 officer, external audit and internal audit (Audit Manager and officers). | |
| 18 | Is adequate secretariat and administrative support to the committee provided? | Y | | | Relevant officers attend meeting to facilitate secretarial and administrative support to the committee. | |

| EFFECTIVENESS OF THE COMMITTEE | | | | | | |
|--------------------------------|--|---|--|--|---|--|
| 19 | Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? | Y | | | <i>The Chairperson of the Audit Committee presents an annual report to the Cabinet team and receives feedback from the executive.</i> | |
| 20 | Are meetings effective with a good level of discussion and engagement from all the members? | Y | | | All members are encouraged to be involved fully at all meetings. Relevant officers are invited to attend meetings to provide greater detail to help discussions and engagement. | |
| 21 | Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible | Y | | | The committee engages with the relevant responsible officers when discussing risks and action plans. Examples of this are the AGS, Corporate Risk | |

Audit and Risk Committee Self-Assessment Exercise

| No | Issue | Y | P | N | Evidence/ Comment | Action Required |
|----|---|---|---|---|---|--|
| | officers? | | | | Register, Risk Based Verification Policy, Treasury Reports and Business Continuity etc. | |
| 22 | Does the committee make recommendations for the improvement of governance, risk and control and are these acted on? | Y | | | All reports presented to the committee for approval are discussed and actions minuted on suggested improvements. These actions are reviewed by the officers to ensure they are followed up on and discussed at the following meeting. | |
| 23 | Has the committee evaluated whether and how it is adding value to the organisation? | | P | | No formal evaluation has taken place, but the annual audit committee effectiveness report considers this to some degree. | Consider whether the committee is adding value using the information provided in CIPFA 2018 guidance. |
| 24 | Does the committee have an action plan to improve any areas of weakness? | | | N | As no evaluation currently takes place this could be considered as an action. | Consider completing an evaluation and adding an action plan to the Audit Committee Effectiveness report in future. |
| 25 | Does the committee publish an annual report to account for its performance and explain its work? | Y | | | Audit Committee Effectiveness Report. | |

| <u>Date of Meeting/Length of Meeting</u> | <u>Details</u> | <u>Outcome/Recommendation</u> |
|--|--|--|
| 03.06.19 (161 mins) | | |
| A8: Revised External Audit Plan | <p>M Hodgson, Associate Partner, Ernst and Young presented the update to the Audit Plan which was presented to the Committee on 11 March 2019.</p> <p>The Committee was advised that the additional risk and the increased audit work to address it would also impact on the previously agreed audit timetable. To ensure that the Borough Council received the best quality audit from Ernst Young, it is proposed that an alternative timetable is issued for the audit of the 2018/2019 accounts.</p> | RESOLVED: The Committee received the revised Annual Audit Plan. |
| A9: Corporate Risk Register | The Senior Policy and Performance Officer presented the report which detailed the changes to the Corporate Risk Register since the last monitoring report in October 2018. | RESOLVED: The Committee considered the contents of the Corporate Risk Register and confirmed agreement with Management Team's assessment of the risks to the corporate objectives. |
| A10: Draft Annual Governance Statement covering the 2018/2019 year | The Senior Policy and Performance Officer outlined the purpose of the report and reminded Members that the report brought the Council's draft Annual Governance Statement (AGS) 2019 to the Committee to review, challenge and provided an opportunity to input prior to the AGS being finalised and considered by the Committee at its meeting in July 2019. | <p>RESOLVED: The Committee</p> <ol style="list-style-type: none"> 1. Reviewed the draft Annual Governance Statement 2019 and determined that the work undertaken to review the governance arrangements in place during the 2018/19 year was appropriate. 2. A training session be scheduled on the AGS prior to the next Committee meeting on 29 July 2019. |
| A11: Internal Audit Annual Report and Opinion 2018/2019 | The Shared Internal Audit Manager presented the report which provided the Committee with an overview of the work undertaken by Internal Audit during 2018/19 and provided the Audit Manager's | RESOLVED: The Committee received the annual audit opinion and noted the work of Internal Audit for 2018/19. |

ISSUES DISCUSSED AT MEETINGS OF THE AUDIT COMMITTEE 2019-2020

APPENDIX 2

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| | annual audit opinion on the system of internal control. | |
| A12: Internal Audit Full Year Progress Report 2018/2019 | The Shared Internal Audit Manager presented the report which provided Members with an update on progress against the Internal Audit Strategic Plan 2018/19 that was endorsed by the Audit Committee at their meeting on 12 February 2018. | RESOLVED: The Committee reviewed the progress against the planned work, noted the update of the fraud work and ensured that it complied with the requirement of the Accounts and the Audit Regulations 2015. |
| A13: Audit Committee Effectiveness Report 2018/2019 | The Shared Internal Audit Manager presented the report which reviewed the work of the Audit Committee during the year 2018/19 and considered if the Committee had effectively fulfilled its role. | RESOLVED: That the Audit Committee: <ol style="list-style-type: none"> 1) Considered the content of the report and decided it accurately reflected the work of the Committee in 2018/19. 2) Confirmed their agreement to the Chairman taking the report to Cabinet as evidence that the Committee operated effectively. Due to the change in membership the Committee agreed that the Internal Audit Manager and the Chairman would present the report to Cabinet. |
| A14: Appointment of Members to serve on the Cross Party Working Group | <p>The Committee considered the report circulated with the Agenda.</p> <p>The Committee discussed the draft Terms of Reference for the Cross Party Working Group.</p> <p>The Committee discussed substitutes for the Cross Party Working Group and the general consensus was that substitutes should be discouraged in order to ensure continuity.</p> | RESOLVED: That the Audit Committee: <ol style="list-style-type: none"> 1) The membership of the Cross Party Working Group was confirmed, and that the first meeting be convened as soon as possible, late afternoon/ early evening. 2) The Audit Committee agreed the draft Terms of Reference. |
| A15: Committee Work Programme 2019/2020 | The Chairman invited the Deputy Chief Executive to explain the reasons as to why the 13 September meeting be rescheduled to 7 October 2019. | RESOLVED: That the 13 September meeting be rescheduled to 7 October 2019. |

ISSUES DISCUSSED AT MEETINGS OF THE AUDIT COMMITTEE 2019-2020

APPENDIX 2

| <u>Date of Meeting/Length of Meeting</u> | <u>Details</u> | <u>Outcome</u> |
|--|--|---|
| 29.07.19 (45 mins) | | |
| A23: Annual Governance Statement covering the 2018/2019 Year | In presenting the report, the senior Policy and Performance Officer reminded the Committee that the preparation and publication of an Annual Governance Statement (AGS) was a statutory requirement. The AGS was a public statement that described and evaluated the Council's overall governance arrangements, in particular, how it had complied with the Code of Corporate Governance during a particular financial year. | RESOLVED: The Committee confirmed that the 2019 Annual Governance Statement properly reflected the risk environment and that actions required to improve it were relevant. |
| A24: Annual Treasury Outturn Report 2018/2019 | | RESOLVED: The item was deferred to the October 2019 meeting. |
| A25: Major Projects Board | The Executive Director, Financial Services provided a verbal update on both Member and Officer Major Project Boards. | RESOLVED: The Major Projects Board be placed as a standard item on the Audit Committee agenda. |
| A26: Cabinet Forward Decision List | | RESOLVED: The Cabinet Forward Decisions List would be placed as a standard item on the Audit Committee agenda. |
| A27: Committee Work Programme 2019/20 | The Chairman proposed that the dates of the next two meetings be reviewed, which was agreed by the Committee. | RESOLVED: The Democratic Services Officer to identify date for week commencing 28 October and mid-December 2019. |
| 28.10.19 (108 mins) | | |
| A35: Annual Treasury Outturn Report 2018/2019 | The Committee considered the report which reminded Members that the Council had formally adopted the Chartered Institute of Public Finance and Accountancy's Code of Practice on Treasury Management (2009) and remained fully compliant with its requirements. As such there was a requirement to make an annual review of its Treasury operation for the previous year. | RESOLVED: That the Actual Treasury Outturn 2018/2019 be approved. |

ISSUES DISCUSSED AT MEETINGS OF THE AUDIT COMMITTEE 2019-2020

APPENDIX 2

| <u>Date of Meeting/Length of Meeting</u> | <u>Details</u> | <u>Outcome/Recommendation</u> |
|---|---|--|
| A36: Mid-Year Treasury Report 2018/2019 | The Interim Financial Services Manager presented the Mid-Year Review Treasury Report 2019/2020 and reminded Members that the Council had formally adopted the CIPFA Code of Practice on Treasury Management (2011) and remained fully compliant with its requirements. | RESOLVED: The Audit Committee reviewed and noted the report and the treasury activity and recommend that Cabinet note the report. |
| A37: Internal Audit Half Year Progress Report | The Internal Audit Manager presented the report which provided Members with an update on progress against the Internal Audit Strategic Plan 2019/20 that was endorsed by the Audit Committee at the meeting on 11 March 2019. It was highlighted that the report also provided an update on the fraud work for the first half of the year. | RESOLVED: The Audit Committee reviewed the progress against the audit plan and noted the update of the fraud work. |
| A38: Member Major Projects Board Update | The Chair provided a verbal update to the Committee | |
| A39: Cabinet Forward Decision List | | The Committee noted the Cabinet Forward Decision List |
| A40: Committee Work Programme 2019/20 | <p>The Chair outlined the proposed amendments to the work programme as set out below:</p> <ul style="list-style-type: none"> • KLIC report to be split into three separate reports. • Special Meeting to be held on 20 November to consider the draft report on KLIC from the Cross Party Working Group. • 27 January 2020 – Committee to receive the report and recommendations from the Cross Party Working Group on Outside Bodies. • 11 March 2020 – Committee to receive the report and recommendations from the Cross Party Working Group on the Terms of Reference of the Major Projects Boards. | RESOLVED: The Committee approved the amendments to the work programme as set out above. |

| <u>Date of Meeting/Length of Meeting</u> | <u>Details</u> | <u>Outcome/Recommendation</u> |
|---|---|--|
| 10.02.20 (45 mins) | | |
| A49: Report of the Cross Party Group to review the King's Lynn Innovation Centre (KLIC) Project | <p>The Chair of the Cross Party Working Group presented the report on the Review of the King's Lynn Innovation Centre Project.</p> <p>The Chair of the Cross Party Working Group drew attention to page 9 of the report:- "Nautilus is also a member of the NALEP" - and advised the statement was incorrect and was therefore withdrawn from the report.</p> <p>The Chair of the Cross Party Working Group explained that, as stated in the report, not all the terms of reference had been addressed and that the remaining two areas (to consider the Terms of Reference for the Major Projects Board and to consider the role of Council appointed Directors to an outside body) would be the subject of a separate report.</p> | <p>RESOLVED:</p> <p>A) The Audit Committee agreed the recommendations set out below:</p> <ol style="list-style-type: none"> 1. Notwithstanding the requirements of the Major Projects Boards, all major projects should have a designated Project Manager of sufficient seniority in the Council's hierarchy to make appropriate decisions. 2. In the event that a major project involves a third party in order to bring it to fruition the Chief Executive Officer or appropriate Assistant Director should oversee the project's management. 3. If a loan is granted or investment made under any statutory power that in ordinary circumstances would fall within the Treasury Management Procedures it should be governed by those Procedures, especially as regards to the 3 principal elements, i.e. risk/security, liquidity and return. 4. Any joint venture with a third party must undergo rigorous examination before being entered into to ensure as far as reasonably practicable the third party's financial visibility for a period exceeding the life of the project. 5. If a loan is entered into with a third party that does not fulfil the council's requirements for creditworthiness such a loan must be secured on a tangible asset wholly owned by the third party that is not otherwise secured elsewhere. |

| | | |
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| | | <ol style="list-style-type: none">6. Each and every project involving a third party should be included in the Council's Risk Register following a risk assessment.7. The loans to NWES should immediately be either reinstated to the half yearly reports on Treasury Management to Audit Committee or be reported on separately to Audit Committee at a shorter frequency.8. All legal documents should be signed off before funds are released. <p>B) The report be presented to Cabinet by the Chair of the Cross Party Working Group.</p> |
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ISSUES DISCUSSED AT MEETINGS OF THE AUDIT COMMITTEE 2019-2020

APPENDIX 2

| <u>Date of Meeting/Length of Meeting</u> | <u>Details</u> | <u>Outcome/Recommendation</u> |
|--|---|--|
| 11.03.20 (127 mins) | | |
| <p>A58: Exempt Report (The press and public were excluded for this item)</p> <p>Risk Based Verification Policy Update for 2020/2021</p> | <p>In presenting the report the Revenues and Benefits Manager explained that the Council introduced Risk Based Verification (RBV) to assess the risk of fraud and error in new claims for Housing Benefit and Council Tax Support from April 2015. In February 2016 RBV was extended to include changes of circumstance. The report provided an update for the Committee on RBV activity over the past year, and made some minor updates to the RBV policy.</p> | <p>RESOLVED: Members noted and agreed the RBV policy and the RBV procedure updates in the report.</p> |
| <p>A59: Business Continuity Annual Update</p> | <p>The Senior Policy and Performance Officer presented the annual update report which outlined the current position of the Council's business continuity arrangements, summarised progress made since the last update in November 2018 and described work that was planned to be undertaken over the coming months.</p> | <p>RESOLVED: The Audit Committee:</p> <ol style="list-style-type: none"> 1) Reviewed progress made and endorsed the approach being taken to the council's business continuity arrangements. 2) Confirmed annual updates on the topic were required. |
| <p>A60: Corporate Risk Register Monitoring Report</p> | <p>The Senior Policy and Performance Officer presented the report which outlined the changes to the Corporate Risk Register since the last monitoring report on 3 June 2019. The report set out details of the risks falling into the 'Very High' category and the associated work being progressed to mitigate the effects.</p> <p>The Committee was advised that following the review, the risk scores for 2 entries had been reduced. It was also proposed that 1 risk was added to the register and 4 risks were refocused.</p> <p>Members' attention was drawn to section 2 of the report – Changes to the Corporate Risk Register</p> | <p>RESOLVED: The Audit Committee considered the contents of the Corporate Risk Register and confirmed agreement with Management Team's assessment of the risks to the Corporate Objectives.</p> |

ISSUES DISCUSSED AT MEETINGS OF THE AUDIT COMMITTEE 2019-2020

APPENDIX 2

| <u>Date of Meeting/Length of Meeting</u> | <u>Details</u> | <u>Outcome/Recommendation</u> |
|---|---|---|
| A61: Major Projects Board – Update from the Chair | <p>The Committee received a verbal update report from the Chair. It was noted that as far as she was aware, the Officer Major Projects Board continues to meet on a monthly basis.</p> <p>The Chair outlined the reason for the cancellation of the Member Major Projects Board scheduled for 31 January 2020, which was not to be rescheduled. The next meeting of the Member Major Projects Board was scheduled for 29 April 2020, 6 months after the previous meeting.</p> | |
| A62: Cabinet Forward Decision List | | The Committee noted the Forward Decisions List. |
| A63: Committee Work Programme | <p>The Chair advised that the Committee Work Programme had been revised and that the Statement of Accounts would be considered on 20 April 2020.</p> <p>The Chair provided feedback from a recent Ernst and Young Seminar which she had attended.</p> <p>The Committee was invited to forward items for training and the future work programme.</p> | |