

Minutes of a meeting of the **GOVERNANCE AND AUDIT COMMITTEE** held in the Meeting Room 1, Council Offices, Priory Road, Spalding, on Thursday, 16 March 2023 at 4.00 pm.

PRESENT

T A Carter (Chairman)

F Biggadike

C J T H Brewis

S Timewell

In Attendance: M Hodgson (Ernst & Young), M Waller (Assurance Lincolnshire), Assistant Director - Wellbeing and Community Leadership, Deputy Chief Finance Officer (PSPS), the Head of Procurement and Contracts, the Group Manager – Insights and Transformation and the Democratic Services Officer.

Apologies for absence were received from or on behalf of Councillors H J W Bingham and S C Walsh, the Assistant Director – Finance, the Interim Treasury and Investment Manager (PSPS) and the Business Intelligence and Change Manager

38. DECLARATION OF INTERESTS

Councillor F Biggadike declared interest relating to agenda item 7 in his capacity as a private landlord. He remained in the meeting during the discussion.

Councillor T Carter declared an interest relating to agenda item 8 in her capacity as joint director of the business which owns the temporary site utilised for the Holbeach depot. She remained in the meeting during the discussion.

39. MINUTES

AGREED:

That the minutes of the Governance and Audit Committee held on 19 January 2023 be signed by the Chairman as a correct record.

40. ACTIONS

Updated responses to actions which arose at the 19 January 2023 Governance and Audit Committee meeting and the tracking of previous outstanding actions were presented to the Committee

AGREED:

That the Actions from the Governance and Audit Committee

Action By

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meeting held on 19 January 2023 and the tracking of previous outstanding actions be noted.

41. INTERNAL AUDIT PROGRESS REPORT

Consideration was given to the report of the Head of Internal Audit which provided the Committee with details of audit work carried out from October 2022 to February 2023; advised on progress with the 2022/23 Audit Plan; and raised other matters relevant to the Audit Committee role.

The Head of Internal Audit introduced the item by referring members to page 3 of the report which outlined the key messages, audits completed and their associated assurances, and work in progress.

- Appendix 1 detailed the 2022/23 Audit Plan to date;
- Appendix 2 explained the assurance definitions; and
- Appendix 3 was a record of changes to the Internal Audit Plan 2022/23

- Members referred to the IT Problem and Change Management audit summary and asked for the scope of the Halo Services Desk System.
 - The Deputy Chief Finance Officer responded that the Halo Desk System was the system by which IT specific issues were logged with IT and job tickets raised. It was a separate system to the new telephony system.

- Members referred to the Financial Services Key Controls – Accounts Receivable and noted an absence of associated priority level.
 - The Head of Internal Audit stated that priority levels would be included in future reports and the priority levels of the three stated recommendations were confirmed as follows:
 - credit notes at high priority
 - recovery action at medium priority; and
 - corporate payment terms at medium priority.

- Members welcomed that the credit note recommendation be classed as high priority. Regarding corporate payment terms, members asked for the sample size of the audit.
 - The Head of Internal Audit confirmed that CIPFA guides of best practice regarding sample sizes were adhered to. The specific size of the sample would be checked and circulated to the Committee.

Regarding the Financial Services Key Controls – Accounts Payable audit, the Head of Internal Audit confirmed that:

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- all three recommendations were classed as medium priority;
- the £26,000 value of duplicate invoices was classed as not material; mitigations were in place and the identification of duplicates by the team had demonstrated good practice.
 - The Deputy Chief Finance Officer responded to the recommendations of the audit as follows:
 - regarding the 'verification of a change made to supplier's bank details' recommendation:
 - officers were required to upload a memo to the supplier record; and
 - it was unfortunate that the sample size included a missing memo as there was evidence and confidence that the process was being followed;
 - regarding the 'duplicate invoices' recommendation:
 - the Unit 4 system identified duplicate invoices where the unique invoice number was accurately input however this was subject to user error where a similar but unidentical character was used, for example a number '0' used in place of a letter 'O';
 - where duplicates were made, a system was in place to recover the funds from suppliers; and
 - the rate/value of recoveries from duplicate invoices would be circulated to the Committee.
 - regarding the 'non-Purchase Order' (PO) recommendation:
 - the PO requirement was on hold during the roll-out of the Unit 4 system to Boston Borough Council; and
 - the PO process represented a culture change for suppliers and therefore a transition period would be required to allow the system to be embedded and wider communications to take place.
- Members referred to the 'reasonable assurance' rating given for the £26,000 duplicate invoices, and queried the value which would raise the rating to 'limited assurance'.
 - The Head of Internal Audit responded that assurance given depended on wider circumstances and that both the value and the number of cases would be considered.

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AGREED:

That after consideration by the Governance and Audit Committee, the content of the report be noted.

42. DRAFT INTERNAL AUDIT PLAN 2023/24

Consideration was given to the report of the Head of Internal Audit which considered the draft Internal Audit Plan 2023/24.

The Head of Internal Audit introduced the report which set out the proposed Internal Audit Plan for 2023/24. The plan detailed fully resourced activities to be audited and the indicative scope for each audit. The plan was dynamic and therefore discussions regarding new risks could also be incorporated.

- Appendix A detailed the Internal Audit Plan; and
- Appendix B outlined the Head of Internal Audit's opinion.

The Head of Internal Audit highlighted that

- the 'Uniform Implementation' audit area stated on page 5 of Appendix A did not apply to South Holland and therefore planned resources for this work would be utilised in other areas; and
- the 'areas considered but not included amongst others' stated on page 44 of Appendix A detailed areas of risk which although not directly covered within the plan, could provide assurance indirectly as part of other reviews, or could be instated if the plan was amended.

Members considered the report and made the following comments:

- Members supported the audit of Housing Rents and Management in lieu of the Uniform Implementation audit which was not required.
- Members referred to the criteria which determined the priority of audit work, as stated on page 1 of the report, and sought reassurance that the 'sensitivity' determinant would not hamper necessary audits.
 - The Head of Internal Audit confirmed:
 - that sensitive issues bore a greater risk and therefore increased, rather than decreased, the need for review;
 - the Auditor's stance was that of independence; and

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- the wording of this paragraph would be amended for clarity.
- Referring to the 'Audit Details' section on page 6 of Appendix A which noted joint audits across PSPS and the S&ELCP, members strongly expressed the requirement for SHDC audits to be carried out in areas of the greatest need for SHDC.
 - The Head of Internal Audit gave assurance that SHDC had good coverage within the plan and that although the concurrent audit of certain areas across the partnership would be an effective use of officer resource, each audit focus would remain authority specific.

AGREED:

That after consideration by the Governance and Audit Committee, the contents of the report be noted.

43. INTERNAL AUDIT RECOMMENDATIONS REPORT

Consideration was given to the report of the Head of Internal Audit which provided members with the position on the progress made by management in implementing agreed Internal Audit recommendations as at March 2023.

The report had been issued to assist the Authority in the discharging of its responsibilities in relation to the internal audit activity and outlined the follow up process and status of recommendations.

Appendix 1 presented a summary position on all Internal Audit recommendations; and Appendix 2 detailed the outstanding Internal Audit recommendations.

The Head of Internal Audit introduced the report by stating that a pro-active approach to the clearing of outstanding Internal Audit recommendations had been taken. The Assistant Director – Wellbeing and Community Leadership and the Head of Procurements and Contracts were in attendance for this item only, so that updates in respect of their areas of responsibility could be presented to the Committee.

The Head of Internal Audit stated that the following developments appertaining to Appendix 2 had been made since the report was released:

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SH2108 Asset Management:

- **Recommendation 3** (important): *'A planned maintenance programme be developed and complied with, for the Council's operational assets and this be subject to regular review'*.
 - Comments had been received that commencement of the work was imminent. The recommendation would be followed up and an update presented for consideration at the next Governance and Audit Committee meeting

- **Recommendation** *'The Asset Management Strategy (AMS), Corporate Land and the Property Policy, and the Land Sales Procedure be updated and merged as one document and be made available to relevant staff members'*: (Important):
 - This recommendation had been completed.

PSPS SH2104 Accounts Receivable:

- **Recommendation 5** (Needs attention): *'A diminimus level should be included in the Accounts Receivable Protocol..'*
 - This recommendation had been completed.

SH2202 Human Resources:

- **Recommendation 1** (Important): *'To complete a reconciliation between establishment costs and assigned budgets..'*
 - This recommendation had been completed.

- **Recommendation 3** (Important): *'To undertake PDRs with evidence of outcomes retained accordingly'*
 - The current due date had been postponed to June 2023 however the focus was for completion by 30 April 2023 with an element for completion by September 2023. Was this approach acceptable to the Committee?
 - The Internal Auditor and Committee were satisfied with the proposed approach to be taken.

- **Recommendation 5** (Needs attention): *'To report sickness absence in greater detail..'*
 - This recommendation had been completed.

SH2210 Housing Needs, Allocations, Homelessness and Housing Register:

- The Assistant Director – Wellbeing and Community Leadership stated that the newly appointed Homelessness

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Reduction Manager had taken a pro-active approach in the completion of all outstanding Internal Audit recommendations and a presentation update had been circulated to the Committee in February 2023. All actions were considered completed.

- The Committee agreed with the approach taken and that the recommendations be marked as completed.

SH2211 Private Sector Housing DFGs:

- The Assistant Director – Wellbeing and Community Leadership stated that the recommendations had directed a specific IT route however outcomes sought by the recommendations had been achieved through other means. All actions were considered to be completed with the exception of recommendation 7 which related to Empty Homes. In this respect, the Chairman had been made aware that a new Private Sector Housing Strategy was in development and had suggested an update come forward to the Committee in a short period of time.
 - The Committee agreed with the approach taken.
- The Assistant Director – Wellbeing and Community confirmed that a system was in place for those in the private rented sector to receive advice.

SH2208 Licencing:

- **Recommendation 1** (Needs attention): *‘Hackney Carriage and Private Hire Licencing Procedures..’*
 - An update had been provided and a revised date of July 2023 had been proposed.
 - The Committee agreed with the proposed approach.

SH2301 Procurement:

The Head of Procurements and Contracts introduced an update to the two outstanding Procurement recommendations with the caveat that the responsibility for their fulfilment had only recently transferred from Breckland District Council’s Procurement service to South Holland District Council.

- **Recommendation 4** (Needs attention): *‘To publish, on the Council’s Website, updated versions of the Contracts Register, in accordance with the Local Government Transparency Code 2015’.*
 - This recommendation would be actioned after the launch of the new Procurement service in April 2023;
 - A proposal was brought to the Committee that a revised completion date of 1 May 2023 be agreed, and that the recommendation be marked as closed

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thereafter.

- The Committee agreed with the proposed approach.
- **Recommendation 6** (Needs attention): *'Attach the Exemptions Register to the quarterly procurement report to Senior Leadership Team for information, oversight and scrutiny'*
 - Quarterly reports would come forward to the Senior Leadership Team via the Assistant Director – Finance as agreed during the alignment of the Contract Procedure Rules. The reporting would be effective from the first quarter of the new financial year, and it was proposed that the recommendation be marked as closed thereafter.
 - The Committee agreed with the proposed approach.

The Head of Procurements and Contracts requested the following amendments to recommendations which were due for completion by 1 April 2023:

- **Recommendation 3** *'Complete a full review of the commissioning intentions'*
 - The Head of Procurements and Contracts stated that this recommendation was represented by the Procurement Strategy which had been drafted. Final approval had been sought by the PSPS Board and adoption by each sovereign council of the S&ELCP would be sought by 1 July 2023. The postponement from 1 April 2023 would allow the strategy to follow the relevant governance process at each council.
 - The Committee agreed with the proposed approach.
- **Recommendation 7** *'Current suite of KPIs to be reviewed to determine whether they provided management with the desired level of information'*
 - The Head of Procurements and Contracts suggested that the recommendation would be satisfied through the new Service Level Agreement (SLA) between PSPS and the S&ELCP authorities (necessitated by PSPS taking on the fulfilment of the Procurement of Contracts function), as an overarching approach to KPIs and performance monitoring would be taken. A draft SLA had been created and submitted to the Assistant Director – Finance for approval by the end of March 2023. Upon approval of the SLA, was the Committee

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content that the recommendation could be marked as completed?

- The Committee agreed that the Head of Internal Audit and the Head of Procurements and Contracts confirm the specific governance route of the SLA outside of the meeting, and for delegation of the final decision to be given to the Head of Internal Audit.

AGREED:

That the information detailed within the report be noted by the Committee.

44. RISK REPORT 22-23

Consideration was given to the report of the Assistant Director – Governance which provided an update on the Council's current strategic risks.

The Group Manager – Insights and Transformation introduced the report on behalf of the Business Intelligence and Change Manager who had sent apologies, and highlighted the following two elements of change since the previous Risk Report was issued:

- the likelihood and impact of the Homelessness risk had been reduced following a successful recruitment campaign; the team had moved to a stable position; and
- the following new risks had been identified regarding the depot and operational work:
 - introduction of extended producer responsibilities; and
 - identification and suitability of future depot accommodation.

Members considered the report and made the following comments:

- Members welcomed the revised layout of the report which gave clarity to the location and responsibility of each risk.
- Members referred to the progress made, and assurances given by the Homelessness Reduction Manager, and concurred with the reduced risk score stated for homelessness. Members acknowledged that some cases of homelessness were not visible/apparent, and that this area continued to be a risk.

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- Members welcomed the inclusion of the risk relating to the depot, nonetheless, as the site had been sold prior to the identification of a replacement site and ongoing expenditure for a temporary site was therefore being incurred, was the risk score correct?
 - The Group Manager – Insights and Transformation would investigate the issue and a response would be circulated to the Committee.

AGREED:

That after consideration of the Risk Report 2022/23 and Appendix A which detailed the latest assessment of the Council's strategic risks, the report be noted by the Committee.

45. Q3 TREASURY MANAGEMENT UPDATE 2022-23

Consideration was given to the report of the Deputy Chief Executive (Corporate Development) and S151 which provided members with an update on Treasury Management performance and activity to ensure best practice is maintained.

The Deputy Chief Finance Officer (PSPS) introduced the report, on behalf of the Interim Treasury and Investments Manager (PSPS) who had sent apologies.

The report had been prepared in compliance with the Chartered Institute of Public Finance and Accountancy (CIPFA) code of practice on Treasury Management, which recommended that members be updated on treasury management activities regularly and the report ensured that SHDC was implementing best practice in accordance with the code.

The Q3 Treasury Management update was detailed at Appendix A.

The main points of the report and Appendix A were outlined in a visual presentation to the Committee, and an update of any elements that had changed since the end of 31 December 2022, which marked the end of the reporting period, were presented verbally. This included the following:

- an economic update by Link Group; a recent update included that inflation had fallen to 10.1 per cent and Gross Domestic Product (GDP) was 0.3% for February 2023;
- interest rate forecasts: since the report was written, an updated interest rate forecast had been received which predicted a peak of 4.5 per cent with the first decrease expected in December 2023;

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- Annual Investment Strategy; investment performance to 31 December 2022 with an update that upcoming maturities had been reinvested and assurance given that a good return had been obtained; and
- the borrowing position as at 31 December 2022

Members thanked the Interim Treasury and Investments Manager (PSPS) and the Deputy Chief Finance Officer (PSPS) for the comprehensive report and presentation.

AGREED:

That after receipt and review of the report and Appendix A by members of the Governance and Audit Committee, the contents be noted.

46. AUDIT RESULTS REPORT 2021/22

Consideration was given to the South Holland District Council Audit Results Reports for the year ended 31 March 2022, produced by Ernst Young.

The Partner (EY) provided the following overview:

- the report provided a positive position in that the audit was almost completed with very few matters to report;
- the status of a number of areas would be discussed, with one item of significance;
- the materiality level being worked to was £1.2million – any significant matters above this amount would impact on the ability to issue an unqualified audit opinion, and any audit differences above £60,000 would be reported;
- page 5 of the report detailed the work outstanding on the date that the report was issued but the following progress had been made during the intervening period:
 - creditors existence testing audit had been completed with no issues reported;
 - infrastructure assets had been completed with no issues reported; compliance with the updated Code was being practiced;
 - a response for COVID-19 grant testing had been received;
 - journals testing had been completed with no issues reported;
 - Going Concern was awaiting management assessment;
 - the payroll audit had been completed with no issues; and

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- an additional issue in respect of Group Reporting had been raised.
- an executive summary of audit differences was outlined on page 7 of the report, with detailed information at page 29.
 - the Partner (EY) stated that the Committee needed to consider the 'summary of unadjusted differences' as outlined on page 29 of the report, regarding the PSPS element of the Local Government Pension Scheme. The Committee needed to agree with the management view of non-adjustment and to state the basis of the decision.
 - Members were comfortable if the issue did not affect the audit opinion and the Partner (EY) confirmed that the audit opinion would not be affected.
- The Partner (EY) reiterated that the audit report was positive. Only one issue needed to be resolved regarding a difference of opinion for 'valuation of dwellings' as at 31 March 2022 which had resulted from the following data point differentials considered by EY and SHDC:
 - EY had undertaken three data point checks (52 dwellings from each of the largest beacon groups compared to Zoopla/Rightmove prices, Land Registry house prices in South Holland, and analysis of Right to Buy properties sold in 2021/22). These gave expected increases in valuations for the 2021/22 dwellings of between 10.9 per cent and 18 per cent;
 - SHDC's valuers had applied a 6 per cent increase, which equated to a potential understatement of between £9m and £28m.
 - The Deputy Chief Finance Officer (PSPS) responded that SHDC considered their valuers as 'market experts' and that the following factors had been taken into account when arriving at the 6 per cent increase:
 - beacons;
 - sold prices and percentage increases;
 - market and economic data;
 - stamp duty changes and the impact on the market;
 - discussions with local agents;
 - news articles; and
 - a review process undertaken by SHDC valuers prior to the agreement of the increase had considered:
 - that a single figure applied to a

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- portfolio of 3,800 dwellings would cause variances, both positive and negative;
 - that Covid marked an unprecedented period which had affected the market; and
 - when considering 'sold' prices for Right To Buys, it could be considered that only the most desirable properties of higher value were sold and in this respect the use of the two valuation approaches would reveal discrepancies with the values of the less appealing properties within those beacons being the most affected.
- The Partner (EY) responded that Ernst Young had received sight of SHDC's valuation report and had asked questions of the valuer but had not yet gained sufficient assurance that the data point utilised, and therefore the assumptions, were accurate. The narrowest range of difference was £9million, with a materiality level of £1million, and therefore the issue remained a source of ongoing discussion. The options were as follows:
 - for SHDC valuers and management to provide evidence which supported the 6 per cent increase, and for EY to be satisfied with the evidence to enable assurance to be given on that basis;
 - for SHDC's amended valuations to concur with EY's expected increases of 10.9 per cent to 18 per cent; or
 - that no amendment be made, and the audit opinion would be qualified on the difference of opinion.

A further meeting with the valuers and auditors was arranged for 24 March 2023 after which time it was agreed that an update be provided to the Chairman of the Governance and Audit Committee.

- The Partner (EY) gave the following verbal update regarding a Group accounts' issue, which was discovered after the report had been published:
 - as Boston Borough Council had become an additional shareholder from 1 April 2021, this needed to be represented within the accounting requirements and required a change from a Joint structure to a Group structure. The Deputy Chief Finance Officer (PSPS) was in the process of working through the amendments in order to represent the Group accounts.

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Members considered the report from EY and responses from officers and made the following comments:

- Members asked how long SHDC had used the current valuer for dwellings and whether any previous difference of opinion had occurred.
 - The Deputy Chief Finance Officer (PSPS) responded that the current valuers had been used for seven years. Previous valuations had highlighted some areas beyond tolerances, but these had not been material.
- Members recognised the implementation of a new General Ledger (GL) System as a substantial achievement.
- Members referred to the inherent risk National Non-Domestic Rates Appeals Provision, as set out on page 19 of the report, and assumed that the value of provisions for appeal would have decreased due to the removal of certain challenges.
- Members asked for clarification of point 3 on page 29 of the report regarding 'Adjusted Audit Differences' in respect of the Council's gain in fair value for Welland Homes and South Holland Homes.
 - The Partner (EY) responded that this element was not a financial instrument and therefore has been reclassified as Other Comprehensive Income; and
 - The Deputy Chief Finance Officer (PSPS) confirmed that EY's suggested approach had been clarified with Link Asset Services and would be followed.
- Members referred to 'Other Reporting Issues' on page 35 of the report, and asked why the Council had not completed the 2021/22 CIPFA Disclosure Checklist at the time of drafting the statement of accounts.
 - The Deputy Chief Finance Officer (PSPS) responded that capacity was limited for the current year. The Audit Manager confirmed that retrospective completion of the checklist for 2021/22 was not required however the checklist would need to be completed for the following year alongside the production of the accounts.

AGREED:

That the Audit Report 2021/22 be received by the Governance

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and Audit Committee.

47. APPROVAL OF FINANCIAL STATEMENTS 2021/22

Consideration was given to the report of the Deputy Chief Executive – Corporate Development (S151) which sought approval for the Annual Governance Statement for inclusion with the Council’s published Financial Statements, and approval of the Audited Financial Statements 2021/22.

The report was introduced by the Deputy Chief Finance Officer (PSPS) and the following points were highlighted:

- Appendix A outlined the current position of the Financial Statements;
- Appendix B was the Letter of Representation;
- the Financial Statements 2021/22 had been considered by the Governance and Audit Committee at a virtual training session held on 9 March 2023;
- an update would come forward to the Committee after the following issues discussed during the Audit Results Report 2021/22 item at the current meeting, had been resolved :
 - valuation of dwellings assurance; and
 - Group accounting amendments following the agreed approach with EY; and
- due to the ongoing audit issues, the Committee was not in a position to agree the Financial Statements at the current meeting however it was requested that delegated authority be granted for further amendments, if required, and approval of the Financial Statements, to the Section 151 Officer and Chairman of the Committee, following the completion of the audit.

AGREED:

After consideration of the report by the Governance and Audit Committee:

- a) That the Committee approved the Financial Statements as set out at Appendix A;
- b) That the Committee authorised the S151 Officer, in consultation with the Chairman of the Committee, to approve any amendments, if required, after the Committee date and prior to the official signing of the accounts;
- c) That the Committee approved the Annual Governance Statement 2021/22; and

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- d) That the Committee reviewed the letter of representation to EY (Appendix B) and agreed to approve the S151 Officer and Chairman to sign on its behalf.

48. FINANCIAL STATEMENTS 2022/23 - ACCOUNTING POLICIES

Consideration was given to the report of the Deputy Chief Executive – Corporate Development (S151) to review and agree the Accounting Policies for inclusion in the Financial Statements 2022/23.

The Deputy Chief Finance Officer (PSPS) introduced the report by stating the following main points:

- that CIPFA's Code of Practice on Local Authority Accounting 2022/23 had remained unchanged;
- the Accounting Policies 2022/23 were outlined at Appendix A;
- following the issue raised regarding Group accounts, the appropriate accounting policy would be amended, and the accounts reviewed against the Link accounting policy template; and
- the deadline for the draft unaudited financial statements 2022/23 had reverted to 31 May 2023, where in recent years this had been the end of July. The draft unaudited financial statements were therefore expected to come forward to the Committee from June 2023.

Members requested that the Committee be made aware of any variance after the receipt of templates from Link Asset Services.

AGREED:

That following review by the Governance and Audit Committee, the Accounting Policies for 2022/23 at Appendix A be agreed.

49. GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT

The Democratic Services Officer introduced the item by seeking member approval on the following proposals for the Governance and Audit Annual Report:

- that input from the Head of Internal Audit be sought regarding the inclusion of key achievements from Internal Audit recommendations which had resulted from Committee intervention;
- that the discussion for Annual Report input be deferred to a future meeting or informal session after key information had been compiled; and
- that the future report be redesigned to include impactful

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infographics.

AGREED:

That the update on the Governance and Audit Committee Annual Report be noted by the Committee.

50. GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME

Consideration was given to the report of the Assistant Director – Finance which set out the Work Programme of the Governance and Audit Committee.

The Democratic Services Officer introduced the report and stated that:

- Appendix A would be populated with items after approval of the SHDC 2023/24 schedule of meetings; and
- Appendix B outlined the Committee's training log.

AGREED:

That the report and content of the Work Programme be noted by the Governance and Audit Committee.

51. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT.

There were none.

(The meeting ended at 5.42 pm)