

**LONDON BOROUGH OF TOWER HAMLETS**

**MINUTES OF THE AUDIT COMMITTEE**

**HELD AT 6.30 P.M. ON WEDNESDAY, 20 OCTOBER 2021**

**COMMITTEE ROOM ONE - TOWN HALL, MULBERRY PLACE, 5 CLOVE  
CRESCENT, LONDON, E14 2BG**

**Members Present:**

Councillor Val Whitehead (Chair)  
Councillor David Edgar  
Councillor Ayas Miah  
Councillor Leema Qureshi\*  
Councillor Kyrsten Perry\*  
Charlotte Webster\*(Independent Person)

**Other Councillors Present:**

Councillor Andrew Wood\*  
Mayor John Biggs\*

**Apologies:**

Councillor Kevin Brady  
Councillor James King  
Councillor Rabina Khan

**Others Present:**

Angus Fish\* – Deloitte  
Jonathan Gooding\* – Deloitte

**Officers Present:**

Dr Somen Banerjee\* – (Director of Public Health)  
Kevin Bartle\* – (Interim Corporate Director,  
Resources and Section 151 Officer)  
Jill Bayley\* – (Head of Legal Safeguarding)  
Ann Corbett\* – (Divisional Director, Community  
Safety)  
Tim Harlock\* – Interim Chief Accountant  
Marion Kelly\* – (Finance Improvement Team -  
Programme Director)  
Ahsan Khan\* – (Chief Accountant)  
Bharat Mehta\* – (Audit Manager)  
Katie O'Driscoll\* – Principal Social Worker  
Jennifer Peters\* – (Divisional Director, Planning and  
Building Control, Place)  
Denise Radley\* – (Corporate Director, Health, Adults &  
Community)  
Paul Rock – (Head of Internal Audit, Anti-Fraud)

Judith St John*	– and Risk)
Ann Sutcliffe*	– (Director, Commissioning and Culture, Children’s Services)
Karen Swift*	– (Corporate Director, Place)
Warwick Tomsett*	– (Divisional Director, Housing and Regeneration)
Will Tuckley*	– Joint Director, Integrated Commissioning
Nisar Visram*	– (Chief Executive)
Farhana Zia	– (Director of Finance, Procurement & Audit)
	– (Democratic Services Officer, Committees, Governance)

\*attended virtually – online

## 1. DECLARATIONS OF INTEREST

There were no pecuniary declarations of interest declared at the meeting by members.

For the record, Councillor Kyrsten Perry stated that she was the Chair of the Pensions Committee.

## 2. MINUTES OF THE PREVIOUS MEETING(S)

The minutes from the meeting held on the 29th July 2021 were agreed to be an accurate record of the meeting and were approved by the Committee.

Under matters arising, the Chair Councillor Whitehead referred to page 20 of the agenda and the item raised under any other business. She confirmed the Committee would be receiving a report on complaints at the December meeting of the Committee.

## 3. DELOITTE ITEMS FOR CONSIDERATION

There were no reports from Deloitte for consideration.

## 4. TOWER HAMLETS ITEMS FOR CONSIDERATION

### 4.1 Progress report on Tower Hamlets' response to the Independent Review of Accounts and an update on the Accounts for 2020-21 and the previous 4 years.

Mr Kevin Bartle, Interim Corporate Director for Resources and Section 151 officer, and Ms Marion Kelly, Programme Director for the Finance Improvement Team presented an update in relation to the Accounts and the Improvement Plan.

Mr Bartle stated a significant milestone had been reached with the publication of the draft 2018/19 and 2019/20 accounts, which had been restated and published on the Council’s website. Mr Bartle explained that although the plan

was to present these to the Committee at this meeting, due to the significant queries that had to be resolved the accounts had only been published today and required the external auditors Deloitte's opinion before they could be brought to the Committee. Mr Bartle said there was a possibility of holding an extraordinary committee meeting in late December or January 2022, to give the external auditors time to undertake their work. He said this had been recognised by the Chair, as the next scheduled meeting after the December meeting was not until March 2022.

In relation to the 2016/17 and 2017/18 accounts, Mr Bartle said the Finance Team had worked with KPMG about the issuing of the final certificates. He said KPMG had agreed to begin work on the incomplete set of statements and the plan was to achieve this by the end of the calendar year, although this depended on the progress KPMG were to make.

Referring to the 2020/21 accounts, Mr Bartle said a letter from Deloitte was appended with the report which had been circulated to the members. Mr Bartle said the statutory deadline had been missed but they were now on track to complete the accounts by late November 2021. He said whilst this was disappointing, he hoped these could be presented to the committee, along with the other sets of accounts at the extraordinary meeting.

Mr Bartle said one of three interim Chief accountants had left the Council however they were actively recruiting additional resource to help manage the 2021/22 accounts. Mr Bartle said due to the delay with the 2020/21 accounts, these were likely to be audited by Deloitte between January and March 2022, when they ought to be preparing for the 2021/22 accounts. Mr Bartle said he hoped there would not be seven years of accounts open and wanted to reassure members the previous sets of accounts would be presented to them at the extraordinary meeting.

In response to comments and questions from Members the following was noted:

- Councillor Perry said it was reassuring to hear the progress being made but asked what the views of Deloitte were in relation to the current position.
- Mr Jonathan Gooding and Mr Angus Fish, from Deloitte were present for the meeting and as such Mr Gooding responded to the question. He said officers had been working hard and diligently to resolve the various queries that had been raised and whilst progress had been slow, a large volume of queries had been dealt with. Mr Gooding said in recent weeks the reparation of the previous year's accounts and receipt of the 2019/20 accounts was positive. He said Deloitte were experiencing some staffing issues with two partners off sick, but he hoped the independent quality checks of their work would not be impacted on. Mr Gooding stated that 91% of local authorities had not met the statutory deadline for the 2020/21 accounts and 70 local authorities had accounts outstanding from the previous years. Mr Gooding said whilst the issues experienced by others were not to the

same extent as LBTH, the publication of accounts was a sector wide problem.

- Councillor Miah commented that he was pleased the accounts had been published and said the Council needed to be mindful that the accounts could be qualified if the external auditors were not satisfied with them. Mr Bartle responded saying the 2018/19 and 2019/20 accounts had been restated and he believed everything had been done to ensure these were correct. However, it was for KPMG and Deloitte to decide if their opinion is a qualified or unqualified opinion.
- Councillor Edgar commented he had noted the comments made at 3.9 of the report and said he agreed there should be a separate extraordinary meeting of the Committee, to discuss the statement of accounts.

The Chair thanked Mr Bartle for his update in relation to the Accounts.

The Committee then heard from Ms Marion Kelly, Programme Director for the Finance Improvement Team. Ms Kelly provided a detail update in relation to the Finance Improvement Plan. She said of the sixty actions within the Improvement Plan, 41 had been completed, with 12 actions shown as being on track in green and 6 actions being on amber. Ms Kelly said one action was not currently being progressed within the timescales and this was shown as purple.

Ms Kelly referred to the amber actions listed at paragraph 3.17 onwards and said the work on corporate recharges had been delayed due to a key resource leaving unexpectedly. She said finding a replacement was difficult, but efforts were being made to address this target plus realign the council's budget and workstreams. Ms Kelly said the work to realign the budget was complex and wide ranging however significant elements of work had been completed. In reference to paragraph 3.24, Ms Kelly said they had been unable to progress work with payroll reconciliations as they needed someone with the right experience and expertise. Notwithstanding this, an interim would be taking forward the work shortly. Ms Kelly said there was an internal audit report on the agenda to discuss this later.

Referring to the remaining amber rated actions, Ms Kelly said there were two sets of plans to look at reconciliations and feeder systems, but these had not been reviewed largely due to capacity and delays in the accounts. Ms Kelly said the newly appointed Director for Finance, Mr Nisar Visram would be looking at this over the last quarter of the year and will prepare the work required to meet the IFRS16 standard which relates to the way in which leases are accounted for. She said this work will now begin in November 2021.

Lastly, Ms Kelly referred to paragraph 3.33 and said the decision as to if the current accounting systems should be replaced by an Enterprise Resource Planning (ERP) system had not been completed in accordance with the timeline. She said a report to the Corporate Leadership Team (CLT) would be

presented at the end of October, with the Council also considering if an independent review – a health check of the Agresso system would add value to the review. Ms Kelly said this would be reported back to the Committee.

In response to comments and questions from members the following was noted:

- The Chair on behalf of the Committee, expressed her thanks to Mr Bartle and his team for the extraordinary work they had undertaken to rectify the previous years accounts and said she hoped the changes in procedures, as part of the Improvement Plan would lead to better management of the accounts process in future years.
- Councillor Edgar said he noted the action taken relating to budget holder training, paragraph 3.15 and said it was vital for training to be provided to budget holders. He said this related to paragraph 3.38 and the CIPFA recommendation relating to Budget management. Councillor Edgar said it was important that officers were equipped to undertake their duties using accounting systems that helped them. He said he also noted the comment made at paragraph 3.33 in relation to the ERP system. He said Officers and Councillors needed to think long and hard about if such a system would be beneficial to implement given the time it would take to introduce such a change. He said he looked forward to seeing the evaluation once the review had been completed.

The Audit Committee **RESOLVED** to:

1. Note that the Accounts for 2018-19 and 2019-20 had been restated and that, additionally, work had commenced to obtain the outstanding Audit Certificates for 2016-17 and 2017-18;
2. Note the Audit Committee's receipt of the formal notice from the external auditors, Deloitte, that their Annual Report for 2020-21 is delayed; and
3. Note the progress against the actions set out in the Finance Improvement Plan (IP).

#### **4.2 Internal Audit and Anti-Fraud Progress Report (Q2)**

Mr Paul Rock, Head of Internal Audit, Anti-Fraud and Risk stated the report provided members with an update on the progress made against the delivery of the 2021/22 Annual Audit Plan and highlighted any significant issues since the last report to the Audit Committee in July 2021. An update on anti-Fraud activity was also included in the report.

Mr Rock said a total of six audits had been finalised this quarter, of which four had achieved a limited assurance. Mr Rock said there had been a change in emphasis in how assurance reports are reported, with a move away from reporting by exception to reporting a more balanced view, including those areas which had achieved a reasonable assurance. Hence the good and the challenging areas were being reported on. He said one report relating to

contract monitoring had been split into two to show the split opinion. Mr Rock said officers from the service areas were present for the meeting to provide an update on the assurance and the actions taken to remedy the recommendations made by the Internal Audit team.

Mr Rock highlighted the anti-fraud activity and said the new Fraud Prevention Officer was having a positive impact. He said a wide range of work designed to raise awareness of fraud across the authority had started to improve fraud prevention measures. He said the easing of Covid-19 restrictions meant the fraud investigation teams had started to clear the backlog of cases to investigate, with 28 properties being recovered this quarter relating to social housing fraud. Mr Rock said good progress had been made in relation to NFI matches – national fraud initiative, which had led to some positive outcomes. Mr Rock said there needed to be an increase in management activity across the full range of reports and as such he was meeting with key officers to offer advice and support on how they might manage that workload, especially where there had been a high number of matches.

In response to comments and questions from members the following was noted:

- Councillor Edgar commented he was pleased the Fraud Prevention Officer was having a positive impact and said it was important to raise awareness cross the whole council. Referring to page 50 onwards and the NFI matches, Councillor Edgar questioned why there were a high percentage of closed cases. He said he appreciated not every match resulted in an investigation but queried why, for example blue badge fraud resulted in 253 cases being closed. Mr Rock responded stating he had two officers dedicated to blue badge fraud and this area was considered a high priority. He said from experience, the deceased data from DWP was not reliable and therefore additional inquiries to confirm a person had passed away had to be made before action is taken to remove the badge. Mr Rock said due to the number of matches, areas were categorised as high, medium and low priority and resources were targeted towards those where officers can achieve results. Mr Rock said dip sampling was used as a method to drill down into areas where they needed to spend more time to maximise the impact for the Council.
- **ACTION:** Mr Rock to look at how the work of the National Fraud Initiative is promoted and communicated to residents of Tower Hamlets.
- In reference to page 47, paragraph 3.4, Mr Rock confirmed the responses from management in relation to high and medium priorities had improved significantly. Mr Rock said feedback was provided to each DLT which allowed managers to monitor their recommendations and actions.
- In response to why there had been an improvement, Mr Rock said this was due to a combination of things, from better engagement with managers and a move away from making recommendations to

identifying issues. Mr Rock said by raising issues managers had the opportunity to identify the best action to resolve the issue and this had resulted in DLT's being more responsive.

The Chair thanked Mr Rock for his report before inviting the Officers to address their individual reports which had received 'limited' assurance following Internal Audit's assessments.

### **Contract Monitoring of Extra Care Sheltered Housing and Contract Monitoring of Integrated Community Equipment Store**

Mr Warwick Tomsett, Joint Director of Integrated Commissioning stated the recommendations made by Internal Audit had been actioned and the service was on track to implement changes by the end of the calendar year. Mr Tomsett said the contract framework for this area of business as well as others were subject to a restructure and he hoped this would be an opportunity to embed consistency into processes for contract management across all contracts.

The Chair thanked Mr Tomsett for his update and said it was clear Internal Audit was adding value to the way services are shaped and delivered.

Members of the Committee had no questions for Mr Tomsett.

### **Aluminium Composite Material (ACM) Information and Record Management**

Ms Karen Swift, Director for Housing stated that collating data on private sector tall buildings was a mammoth task and two full time equivalents were employed to undertake this work. Ms Swift said there were over 800 private sector building and 74 Tower Hamlets Homes buildings, that required classification. Ms Swift said the collation of data was an iterative process, with information being updated on databases, with only a small number of cases requiring legal action. She said the audit findings in relation to letters and phone calls being logged and decisions on if legal action was required against building owners, was something that needed to be addressed. She said they were closely working with the IT department to establish a database that was fit for purpose, rather than rely on excel spreadsheets. She said they had been in touch with Southwark Council who had done a lot of work in this area and Northgate to see what services they could provide. Ms Swift said an ICT project manager had been employed and weekly updates on different options available were being looked at.

Ms Swift said the conversation had moved on from ACM materials and the government's External Walls Survey (EWS) was looking at other dangerous materials used on buildings other than ACM. She said the EWS had identified 897 buildings, of which 140 still needed to reply. Ms Swift said that despite using different tactics such as writing letters, visiting etc there were intractable legal entity issues which prevented responses being received. Ms Swift said the government's Delta database needed to join up with other databases such as the GLA database to ensure the information held on building safety was

correct. Ms Swift said the recommendations of the Hackett review and those of the Overview and Scrutiny Committee had been the cornerstone of the work done on building safety, with a report going to Cabinet in November on the progress made.

In response to comments and questions from members the following was noted:

- The Internal audit report had added value to the work on ACM and data collection, however much of the work had already started with the ACM and EWS government surveys. Ms Swift said it was clear resilience needed to be built into the system and as such her team was working closely with IT to look at all the different options. She said any prosecution would be under the Housing Act, which sits within regulatory services and therefore they needed to think carefully about whether it was useful to operate a case management system for all buildings. She said this would involve investment and cost, or if data should be transferred onto a case management system at the point where a building owner is being prosecuted.
- Following the ACM and EWS surveys, the team had quickly adapted the way in which data is collated. To avoid paperwork coming into the Council, the EWS survey was conducted online, with building owners completing information themselves. Ms Swift said she'd be happy to report on the progress made at a future meeting of the Audit Committee.
- **ACTION:** Ms Swift to provide an update on the progress made to build resilience into the data collection system, for building safety. Ms Swift to be invited to the March 2022 meeting of the Committee.

The Chair thanked Ms Swift for her update and said she looked forward to hearing the progress made in relation to ACM and record management.

## **Payroll**

Mr Damion Kennedy, Payroll Manager stated the recommendations made by Internal Audit were being actioned and were due for completion by the end of the calendar year. He said the work relating to reconciliations, was being undertaken by the Finance Team, as discussed earlier as part of the Finance Improvement Plan. Mr Nisar Visram, Director for Finance, Procurement and Audit added the processes, documentation and the separation of duties were all being put in place, with clear procedures being drafted which were to be actioned shortly.

In response to comments and questions from members the following was noted:

- Councillor Edgar asked what progress had been made in relation to the exception reports run by payroll. Mr Damian Kennedy said of the 44



reports mentioned, only 20 were applicable and as such he was in the process of tidying up the number of reports run. He said he was writing a procedure note, making it clear what exception reports were required.

The Chair thanked Mr Kennedy for his update and stated the Committee appreciated the work required in relation to the reconciliation of the payroll system.

### **Contract Monitoring of Children's Commissioned Services – Campbell Road Young People's Support**

Ms Judith St John, Director for Commissioning and Culture said the internal audit report was a very important audit which deep dived into one specific area. However, lessons from this would apply to other areas where services are commissioned. She said of the five areas identified, further work was needed which she hoped would be complete by December 2021. She said to ensure consistency, staff were encouraged to use the contract management guidance and toolkit as well as ensure everything was documented. She said staff had found it difficult to provide the information required due to the pandemic but notwithstanding this, the changes and the tightening of procedures meant they were in a much better position and on track to deliver by December.

Members of the Committee had no questions from Ms St John.

The Audit Committee **RESOLVED** to:

1. Note the contents of this report and the overall progress and assurance provided, as well as the findings/assurance of individual reports.

### **4.3 Quarterly Risk Management Report**

Mr Paul Rock, Head of Internal Audit, Anti-Fraud and Risk said the report presented was the regular quarterly report to the Committee, which provided an update on the Corporate Risk Register. Mr Rock said the report provided an update against the Risk plan, which was challenging due to resources. However, there had been an improvement in risk management across the Council, with each Directorate being more focussed on their Directorate level risks and associated mitigation actions.

Mr Rock said Ms Denise Radley, the Corporate Director for Health, Adults and Community Directorate plus her management team, were present for any questions in relation to the Directorate's risk register.

Ms Denise Radley, then addressed the Committee and said her Directorate consisted of four divisions: Public Health, Social Care, Integrated Commissioning with the NHS and Community Safety. She said this also included civil contingencies.

Ms Radley said the Directorate had large operational services, with adult social care and community safety being the biggest area of responsibility plus

a wide range of services being commissioned jointly such as care homes, domiciliary care, substance misuse etc. She said an integral part of their provision was underpinned by themes of safeguarding, mental health and protecting vulnerable people. Ms Radley said there was significant risks associated with providing services in these areas and therefore the prevention of risk was paramount.

Ms Radley referred to the Directorate risk register commencing on page 91 of the agenda and referenced risk ASD0015, risk of death or serious harm to a vulnerable adult. She said a multi-agency approach was used to identify risks, with the Adult Safeguarding Board providing oversight across all partner agencies. Ms Radley referenced risk ASD0028 and said there was ongoing pressures within adult social care relating to budgets which had been made more complex due to Covid-19. She said the emergency funding provided by government had assisted the financial position short-term, however there was an improvement programme to assist the Directorate to get to a more sustainable budget position.

Ms Radley said her senior Directors were present to answer questions relating to their areas of expertise.

In response to comments and questions from members the following was noted:

- In reference to page 76, Corporate risk register and how the changes to work practices relating to the budget have been incorporated within the Directorate, Ms Radley stated there had been a lot of work done to improve the knowledge and skills of budget managers. She said excellent quality training and briefings had been provided by finance colleagues and they worked closely with the Finance Business partner to ensure managers were engaged in the process and had oversight for their area of responsibility. Ms Radley added the budget realignment work within the Directorate was still ongoing however the finance improvement work was having a positive impact on budgets and accountability.
- In reference to page 82, Corporate risk register and the use of surveillance cameras, Ms Ann Corbett, Director of Community Safety, provided the Committee with background on how video surveillance systems are used. She referred to a government review which took place in March 2020 and said like most local authorities they were deemed to be non-compliant with the regulations. Ms Corbett said her service had conducted a self-assessment and had undertaken a data mapping exercise to identify the types of surveillance used. She said an improvement plan had been devised with a whole series of recommendations and as such this was on the corporate risk register. She said significant work was required to comply with the protection of freedoms act and GDPR. A risk-based approach was being used to address this.
- In reference to page 85, Corporate risk register and the impact the NHS had on social care, Ms Radley said one of the biggest areas of

impact was hospital discharge. She said this was an ongoing issue and pressure, as the discharge pathways meant people were being discharged more quickly. She said there were associated costs with care packages as well as a significant financial risk in terms of discharge and long-term effects of Covid-19.

- In reference to the budget, Ms Radley said whilst the short-term funding would see the Directorate through until the end of March, the long-term risk was the budget being at risk of a £2-3M shortfall. Ms Radley said this was the national picture with adult social care budgets being stretched. There had been debate relating to social care funding, but the local authority was looking at options available to it, such as making saving when re-procuring the home care contract to improving front door services. She said modelling in relation to demography had been considered however the underlying pressure on the budget and the financial risks associated with it meant the medium to long term financial plan was to look for savings where possible.
- In reference to 'existing control measures' in the report, Mr Rock explained different managers used the report differently. He said he was comfortable with this as the important thing was to recognise the risk and put in place mitigations.
- In reference to page 96, risk ASD0022 and failure to meet our duties under the Civil Contingencies Act, the Chair asked if the target risk was achievable. Ms Corbett responded stating a considerable amount of work had been done since 2016 and money had been invested to ensure London was prepared to manage a major incident. She said regular training exercises were undertaken as well as peer reviews.
- Mr Tomsett said in relation to the risk ASDCH001, failure of commissioned provider they worked closely with the commissioned providers. He said they had a good understanding of the day-to-day delivery of services and financial situations of providers. He said the picture had improved over the last 18 months.

The Audit Committee **RESOLVED** to:

1. Note the corporate risks, and where applicable request risk owner(s) with risks requiring further scrutiny to provide a detailed update on the treatment and mitigation of their risk including impact on the corporate objectives at the next Committee meeting (or separately before the meeting if urgent).
2. Note the Health, Adults & Community Directorate risks and where applicable request risk owner(s) with risks requiring further scrutiny to provide a detailed update on the treatment and mitigation of their risk including impact on the directorate's objectives at the next Committee meeting (or separately before the meeting if urgent).
3. Note the progress made against the Annual Action Plan for Risk Management.

#### 4.4 Annual Report of the Insurance Service

Mr Paul Rock, Head of Internal Audit, Anti-Fraud and Risk stated the report was an annual update on the work of the Insurance Service and its performance. He said this was the second year that such a report was being presented to the Committee even though there was no statutory requirement for the Committee to receive a report on the insurance activity. Mr Rock said he hoped it would provide some insight into the role of the Insurance and Claims handling team which were a part of his service.

Mr Rock said the report provided an overview of the work and key policies that were being tendered through the London Insurance Consortium. He said the policies would cost £4.5M over the next five years, despite having excesses of between £0.5M to £2M, depending on the policy. Mr Rock said there was a slightly reduced claim profile this year and said this was likely due to the national lockdowns and the fact less people were out, reducing the chances of slipping, tripping and falling than in previous years. Mr Rock said that going forward, he would expect to see an increase in the number of claims made.

In respect to benchmarking against other Councils, Mr Rock said this had not been as straightforward as he expected. He said there were nine authorities within the Consortium however the information provided was not easily digestible. He said he hoped to provide further information in a future report to the Committee.

In response to comments and questions from Members the following was noted:

- Referring to paragraph 3.23, members asked why the benchmarking information had been difficult to acquire. Mr Rock explained the data that had come back from the Consortium was for 2020, for one year and therefore could not be compared over a four-year period, as he would have liked. Mr Rock said the data needed to be more fully incorporated and he was working with the Consortium to attain the information that he required.
- In respect to paragraph 3.20 and MMI insured public sector authorities, Mr Rock said he would provide a written answer to the Committee regarding their involvement in this, since the company ceased trading in September 1992.
  - **ACTION:** Mr Rock to provide members with a written response regarding MMI insured public sector authorities.
- In relation to paragraph 3.13, the Chair asked if leaseholders were aware of the opt-in scheme and why there was such a low take up. Mr Rock responded saying the scheme was a voluntary scheme promoted by Tower Hamlets Homes and there would be several reasons why people did not take up the offer, ranging from making a saving by not insuring to insuring their household contents separately.

The Committee **RESOLVED** to:

1. Note the contents of the report.

#### **4.5 Appointment of External Auditors for 2023-2024**

Mr Bartle, Interim Corporate Director for Resources and Section 151 Officer presented this report stating the Audit Committee was being asked to approve the process for the appointment of external auditors for the next five years. Mr Bartle said it was recommended that the Council join the Public Sector Audit Appointments (PSAA) scheme, who would oversee the process of appointment.

Members of the Committee had no questions for Mr Bartle.

The Audit Committee **RESOLVED** to:

1. Recommend to full Council that the Council opts into the national scheme operated by the PSAA for external audit appointments.

#### **5. AUDIT COMMITTEE WORK PLAN**

The Audit Committee noted the work plan for the forthcoming meetings of the Committee.

Councillor Edgar stated the work plan was very useful and was pleased to note the training sessions were included in the work plan.

The Chair noted that the next training session, scheduled for the 24<sup>th</sup> November would be the risk session that members had requested.

Mr Kevin Bartle, Interim Corporate Director for Resources and Section 151 officer asked the workplan note the potential for an extraordinary meeting being scheduled in December 2021 or January 2022.

#### **6. ANY OTHER BUSINESS THE CHAIR CONSIDERS URGENT**

The Chair, Councillor Whitehead stated that following a letter received from Councillor Wood, a former member of the Committee in August relating to a prosecution, she had discussed the matter with legal services and with Mr Rock. She said two things had been of particular interest, handling of informant information and how information is shared. She informed members of the Committee that she had asked Mr Rock to produce a report in relation to this and this was expected to be discussed at the December 2021 meeting.

The meeting ended at 8.24 p.m.

Chair, Councillor Val Whitehead  
Audit Committee

