

**LONDON BOROUGH OF TOWER HAMLETS**

**MINUTES OF THE AUDIT COMMITTEE**

**HELD AT 5.30 P.M. ON TUESDAY, 21 JULY 2020**

**ONLINE 'VIRTUAL' MEETING - [HTTPS://TOWERHAMLETS.PUBLIC-I.TV/CORE/PORTAL/HOME](https://towerhamlets.public-i.tv/core/portal/home)**

**Members Present:**

Councillor Val Whitehead (Chair)

Councillor Abdal Ullah

Councillor Ehtasham Haque

Councillor David Edgar

Councillor Marc Francis

Councillor Kyrsten Perry

Councillor Andrew Wood

Mayoral Advisor for Public Realm

**Apologies:**

Councillor Ayas Miah

**Others Present:**

Mayor John Biggs

Jonathan Gooding

James Ross

– (Executive Mayor)

– Deloitte

– Deloitte

**Officers Present:**

Kevin Bartle

Asmat Hussain

Bharat Mehta

Mark Norman

Tony Qayum

Paul Rock

Will Tuckley

Sid Exley

Farhana Zia

Matthew Mannion

– Interim Divisional Director of Finance, Procurement and Audit

– (Corporate Director, Governance and Monitoring Officer)

– (Audit Manager)

– (Legal Adviser & Deputy Monitoring Officer)

– (Anti-Fraud Manager, Risk Management, Resources)

– (Head of Internal Audit, Anti-Fraud and Risk)

– (Chief Executive)

– Insurance Manager

– (Democratic Services Officer, Committees, Governance)

– (Head of Democratic Services, Governance)

**1. APOLOGIES FOR ABSENCE**

Apologies for Absence were received from Councillor Ayas Miah and Mr Neville Murton, Corporate Director for Resources.

**2. DECLARATIONS OF INTEREST**

No declarations of disclosable pecuniary interest were made by the members.

**3. MINUTES OF THE PREVIOUS MEETING(S)**

The minutes from the 13<sup>th</sup> May 2020 meeting were agreed and approved to be an accurate record of the meeting.

Matters Arising**Purchase Cards**

It was noted an update on Purchase Cards had been circulated to the membership of the Committee.

**4. DELOITTE ITEMS FOR CONSIDERATION****4.1 Pension Fund 2019/20 Accounts Audit Plan**

Mr Jonathan Gooding, external auditor from Deloitte's presented the Pension Fund 2019/20 Accounts Audit Plan. He informed members the Plan had been discussed at the Pensions Committee on the 18<sup>th</sup> June and was coming to the Audit Committee for information.

Mr Gooding said the plan set out the scope of the work to be undertaken and identified the significant risks, which were consistent with regulations. He said materiality was set at £15M with a presumed risk in relation to the management override of controls and therefore journal entries would be tested to see if they were indicative of fraud.

The timetable to deliver the Pension Fund Audit Plan had shifted since the Pensions Committee had received the report because of capacity issues within the Council's Pensions Team and the impact of Covid-19. Mr Gooding said the revised timetable meant the Audit Plan would report back to the Committee in November 2020.

In response to questions from Members the following was noted:

- Councillor Perry, Chair of the Pensions Committee stated she had read the document and accepted the change in timetable was due to the impact of Covid19 and capacity issues within the Pensions Team.
- Mr Kevin Bartle, Interim Divisional Director for Finance, Procurement and Audit added the proposed restructure of the Pensions Team, which had been discussed at the Pensions Committee meeting of 18<sup>th</sup> June, would assist in resolving the capacity issues within the team and would enable the resolution of queries raised by the external Auditors.
- In reference to page 25 of the agenda and in response to why an interim Pensions and Investments Manager was being recruited and not a permanent one, Mr Bartle said it was difficult to recruit staff who had specialist Pensions knowledge. He said the Officer covering on an

interim basis had accepted an extension to the contract for a further twelve months and would be responsible for seeing through the proposed restructure of the team as well as the recruitment and retention of staff to the senior positions within the new structure.

The Chair thanked Mr Gooding for his contribution to the meeting.

The Audit Committee **RESOLVED** to:

1. Note the Audit Planning report from Deloitte that related to the Tower Hamlets Pension Fund accounts as set out in Appendix A.

## **5. TOWER HAMLETS ITEMS FOR CONSIDERATION**

### **5.1 2018-19 Annual Governance Statement**

Mr Paul Rock, Head of Internal Audit, Fraud and Risk stated the Annual Governance Statement had been revised several times and comments made by members of the Audit Committee had been taken into account. These were reflected in the revised Annual Governance Statement of 2018-19, which was being presented again for approval by the Audit Committee, following the May 2020 meeting.

Mr Rock said specific comments made in relation to Pensions administration, were cited under principal A, on page 5 and 24 of the statement; the resignation of a former councillor was on page 5 and the planning peer challenge was cited on page 18, under other inspections. Mr Rock explained there was a difference in the opinion given in the 2018/19 statement and his opinion for 2019/20 as the 2018/19 opinion was based on a non-scaled opinion and concluded the governance arrangements in place were adequate. Mr Rock said the 2019/20 opinion would be based on the body of work internal audit had undertaken and what he considered to be relevant, using the scaled opinion as set out in table 1, page 76 of the next report.

The Committee then heard from the Mayor John Biggs who said it was apparent the Annual Governance Statement had been to the Audit Committee on several occasions. He said following comments in July 2019, members of the Audit Committee as well as the Overview and Scrutiny Committee were given the opportunity to submit further comments. The Mayor said no comments were made until the Statement was presented again in May 2020 to the Audit Committee. He said the comments made by Councillor Wood had been added to the revised Statement and these were being presented to the Committee at this meeting.

Mayor Biggs said the ownership of the Annual Governance Statement laid with him and the Chief Executive and he believed the Statement fairly recorded the current position of the Council and therefore he did not feel there were any major omissions in the Statement. He said that upon election, he had made a pledge to root out maladministration and bad practice of the previous administration and considerable progress had been made to improve

the governance of the Council. The Mayor said he was disappointed the Statement had not been approved in May but hoped the revisions made were satisfactory to members of the Audit Committee, to allow for the approval of the Statement.

Mr Will Tuckley, Chief Executive of London Borough of Tower Hamlets said he had given a substantial presentation at the last meeting and believed the statement gave a balanced view of the progress made since 2017/18. He said the Council had faced many challenges such as Children Services, Pensions Administration and Adult Social Care payments however good progress had been made to remedy these areas. He said more work was required to improve and strengthen governance in the Council, but this was work in progress. Overall, he believed the assessment made in the Annual Governance Statement was accurate.

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

- Ms Charlotte Webster commented that whilst the toing and froing of the Statement may not be ideal, it showed a degree of maturity in that Members have had the opportunity to comment upon it. She said the everyone had to come along with the process and accept the assessment made in the Statement, with the acknowledgment further work was required to strengthen the governance processes of the Council.
- Councillor Wood stated he was pleased his comments had been incorporated into the revised Statement. However, he felt the Council sometimes painted a slightly better position about governance than was the case. He said it was important for the Council to be more critical of itself but welcomed the changes made in the Annual Governance Statement.
- Councillor Francis said he also welcomed the revisions to the Statement but believed there to be a growing divergence between the spoken words, the written reports and the reality. Councillor Francis gave an example of where he felt information given to members was not specific and lacked detail. He said he had not provided comments in relation to the Annual Governance Statement other than in meetings because he felt there wasn't a willingness for Officers to be straightforward with Members and the public. He said he did not support the Statement put forward and would abstain from voting for it.
- Councillor Haque said he welcomed the changes made but was frustrated the Mayor had questioned the professionalism of the Members of the Committee. He said this compromised the independence of the Audit Committee, whose role was to make comments on reports presented to them. Councillor Haque continued saying the function of the Overview and Scrutiny Committee was not in line with decision-making especially as the number of call-ins had decreased.

- Councillor Edgar said he was a new member of the Committee and whilst he had not been on the journey and was not familiar with all the changes made to the report, on balance he felt the report clearly stated the position of the Council with regard to governance and the adequate rating appeared to be the correct assessment.
- Councillor Ullah concurred with Councillor Francis and Councillor Haque that the number of call-ins had diminished since 2018/19. He said the reasons for this would be for the current Chair of Overview and Scrutiny to address. He said the Chief Executive and the Mayor ought to welcome the opportunity to be questioned especially as there was a need for openness and transparency.

The Audit Committee **MOVED** to:

Take a vote in relation to the Annual Governance Statement 2018/19 report with four members in support of the report and three members abstaining.

Therefore, the report was carried and it was **RESOLVED**

1. That the 2018/19 Annual Governance Statement had been reviewed and agreed.

## **5.2 Head of Internal Audit Annual Opinion**

Mr Paul Rock, Head of Internal Audit, Fraud and Risk presented his Internal Audit Annual Opinion report. He said the report was in accordance with the requirements of the Public Sector Internal Audit Standards and was based on the evidence of work of the Internal Audit function as well as other matters which he considered relevant. Mr Rock said the opinion was based using the new scaled opinion range as per page 76 of the agenda, with 'no assurance' being the lower score and 'substantial' being the higher scoring. Mr Rock said he had concluded the Council had achieved 'Limited' assurance due to the significant issues relating to the closure of the Council's 2018/19 Accounts and the issues associated with the accounting procedures that had emerged throughout 2019/20. Mr Rock continued stating the breaches of law in relation to Pensions Administration was another factor which led him to conclude the authority does not have adequate systems of governance, risk management and internal control.

Mr Rock explained his reasons for the opinion given and outlined the areas the authority would need to improve, over the coming year, in particular the processes and procedures relating to the production of the Annual Accounts and the remedial action to be taken for Pensions Administration.

In response to questions from Members the following was noted:

- Ms Charlotte Webster, Independent Person commented the implementation of agreed management actions was onerous for the

Internal Audit Team and questioned how this was possible given the limited resources within the team. She said a clear escalation process was required, so actions and owners of the actions resolved issues quickly. She suggested these be escalated to the Mayor and Chief Executive if necessary. Mr Rock agreed a robust escalation process was required and said the value of an internal audit assessment diminishes over time, if not acted upon in a timely fashion.

- The Chair asked what the Audit Committee could do to assist in escalating the management responses to outstanding Internal Audit reports. Mr Rock said he would welcome the Chair to enquire about long outstanding management responses by writing to the relevant Corporate Directors and asking them to respond to her personally.
- Councillor Edgar suggested lead Cabinet Members be made aware of outstanding internal audit reports, so to ensure the momentum was not lost in obtaining a response. Mr Rock said he was hesitant of sharing draft reports too early, as he wanted to give Officers time to respond and agree actions. Councillor Edgar acknowledged this was essential however suggested the timeline for a response be shared with the lead Cabinet Member, so they were aware when a response is due for outstanding reports.
  - **ACTION:** Lead Cabinet Members to be informed of the timeline for outstanding management responses to Internal Audit reports.
- The Mayor John Biggs welcomed the report and the opinion given by Mr Rock. He said whilst progress had been made to improve governance, the financial controls and responses to audit reports, this was an area that required further attention. He said senior managers needed to take ownership of the actions and said outstanding reports and actions should be brought to the attention of Cabinet Members. The Mayor said he was minded to attend future meetings of the Audit Committee, so to ensure there was a reference point and/or a Senior Members of the Corporate Leadership Team to be present.
- The Mayor also noted the concerns raised regarding the recruitment and retention of staff within the Internal Audit Team and hoped vacancies could be filled soon.

The Audit Committee **RESOLVED** to:

1. Note the content and opinion of the Head of Internal Audit as outlined within the Head of Internal Audit Annual Report which includes a summary of the work undertaken during 2019/20.

### 5.3 Internal Audit and Anti-Fraud Progress Report

Mr Paul Rock, Head of Internal Audit, Fraud and Risk presented the Internal Audit and Anti-Fraud progress report. Mr Rock said the report provided an update on progress against the delivery of the 2019/20 Annual Internal Audit Plan and highlighted any significant issues since the last report to the Audit Committee in May 2020.

Mr Rock referred members to paragraph 3.2 and the number of audits completed for 2019/20. He informed members the CCTV audit was cancelled due to an external review being undertaken. Mr Rock stated the Divisional Directors for the three 'limited' assurance reports were present for the meeting as outlined in paragraph 3.5 of the report. He referred members to Table 4, at paragraph 3.7 which set out the draft internal audit reports which were awaiting responses and said this had been discussed earlier. However, he wanted to highlight that despite the team's collective best efforts, there were nine reports outstanding.

Mr Rock continued saying he was particularly pleased with the progress made by the Anti-Fraud team, especially the recovery of social housing properties and the financial impact they had achieved plus the raising of awareness within the Council and public alike. Mr Rock also drew the attention of Members to Appendix C and the collaborative work between the Borough and Barts Health Trust.

The Committee then heard from the Divisional Directors present:

### **IT Business Continuity and Resilience**

Mr Adrian Gorst, Divisional Director for IT, stated the IT Directorate had witnessed a considerable amount of change, with IT being moved from a traditional hosting site to a cloud-based and vendor hosted site. He said the IT department were also preparing for the end of the Agilisys contract for March 2021, and this audit had been very timely. He said it was helpful to know the risks the service carried and what needed to be done to design the new service and eliminate the risks. Mr Gorst referred to the recommendations made within the report and said risk register had been updated to reflect the current control environment. He said the processes and procedures were being updated which he hoped to achieve by the end of July 2020. In reference to the other recommendations, Mr Gorst said these were in hand. He was they were looking to recruit to the Head of IT post, but in the meantime a project officer had been assigned to progress the recommendations.

In response to questions from members the following was noted:

- In reference to the first bullet point, page 100, Mr Gorst was asked what had been done to update the Council's IT disaster recovery plan, considering the different ways of working due to the Pandemic. Mr Gorst responded saying IT was forever evolving and a lot of the applications provided were through a contractual arrangement. He said the vendors were obligated under the contract to ensure applications were available. For those application which are part of the Microsoft suite, weekly meetings are held with Microsoft to make sure best practice is applied. Furthermore, the roll out Office 365 is 50% complete so the risk of Citrix VDI has been reduced, although this remains a risk.

### **Financial Delegations**

Mr Kevin Bartle, Interim Divisional Director for Finance, Procurement and Audit addressed the Committee and stated he believed that the revised financial delegations process had been a very positive piece of work. He said when he joined the Council to help improve the financial controls, an appropriate financial delegation system did not exist. This was put in place and then audited by Internal Audit. Mr Bartle said the direction of travel was very positive and looking at the progress he would argue substantial improvement has been made. Mr Bartle said there were some areas where the letter of the law had not been followed, for example where the Senior Accountant had approved delegation rather than the Finance Manager. However, it was still approved and was being looked at by a third party.

Mr Rock said he respected Mr Bartle's view and whilst they were not entirely in agreement, there is an opportunity to introduce 'prospects for improvement' ratings for future audits which will give a clearer recognition over business areas that are improving.

In response to questions from Members the following was noted:

- Ms Charlotte Webster, Independent Person cautioned against the example used and said technically the inappropriate delegation goes against the spirit of financial delegation system, in that a named person must have authority to approve the delegation. Mr Bartle responded saying he acknowledged the point Ms Webster was making but the example he had given was to assist the Committee in contextualising the type of breach being talked about. It was clear Mr Bartle was not condoning the action per se.

#### **Financial Safeguarding for Service Users with Learning Disability**

Ms Claudia Brown, Division Director for Adult Social Care said she welcomed the Internal Audit Report because as a new Director it provided useful insight into how client's finances with a learning disability were being managed. Ms Brown said the recommendations within the report had been developed into an action plan, which she hoped to complete by October 2020. She said Officers were being asked to question carers and/or relatives about how finances for the client were being managed as part of visits made and/or phone calls made. Ms Brown said the client database - Mosaic was being updated but she hoped the forms and the approach would be consistent across the service. She said Officers would be expected to deliver the goals and this would be part of the Annual Review conducted with clients. Ms Brown said staff would be trained and briefed on how to have those discussions with providers.

In response to questions from Members the following was noted.

- Ms Brown was asked how the service assesses the Client's best interests are being served by the carer and/or relative who is responsible for the personal budget. Ms Brown said they could identify if there was an issue when for example, client contributions cease to



the care home and or if money is not being spent on personal items for the individual. She said this is when the service would intervene but for the most part it was based on trust that the relative would have the best interest of the client in mind, especially as they are usually subject to a Court of Protection Order with an Appointeeship in place to manage the money.

The Chair thanked the Divisional Directors for their contributions and said she hoped the implementation of recommendations within the Internal Audit reports would lead to improvements within their areas of responsibility.

Following on from the presentations, general questions regarding the report were asked.

- Councillor Francis referred to the page 110 and asked how many Members had attended the training sessions covering the Constitution changes. Ms Asmat Hussain, Corporate Director for Governance said information relating to attendance on Constitution changes could be provided to Cllr Francis, but attendance statistics were reported to the Standards Advisory Committee. She said in the current circumstances, alternative delivery methods were also being looked at to increase member and officer participation.
- **ACTION:** Mr Matthew Mannion, Head of Democratic Services to confirm the number of Member attendees on the constitution changes training sessions.
- Councillor Francis also enquired who had given advice in relation to the Key Decisions threshold and what assurances had been provided. He requested some feedback be provided on this issue. Mr Rock said he would provide Councillor Francis with this information in due course.
- **ACTION:** Mr Rock, Head of Internal Audit, Fraud and Risk to provide Councillor Francis with the information sought, regarding the advice provided for the threshold limit for Key Decisions.
- Councillor Wood commended the work of the Anti-Fraud Team and said the work of the Team should be publicised to deter others. For example, the twenty 'Right to Buy' applications that were investigated. Mr Rock responded saying the best deterrent is advertising the work of the team as this adds real value. He said he would look at advertising the good news stories subject to financial constraints.
- Councillor Perry enquired if an update had been provided regarding 'Client Monitoring of Fire Safety in Residential Dwellings.' Mr Rock confirmed Ms Karen Swift, Divisional Director for Housing had attended the Audit Committee meeting of 30<sup>th</sup> January 2020 and had updated members.
- **ACTION:** Members requested Mr Rock to obtain a further update in relation to Fire Safety in residential dwellings and asked this be circulated to them via email.

The Audit Committee **RESOLVED** to:

1. Note the contents of the report and the overall progress and assurance provided, as well as the findings/assurance of individual reports.
2. Note the Protocol for Collaborative working with Barts Health NHS Trust.

#### **5.4 Internal Audit and Anti-Fraud Annual Plan**

Mr Paul Rock, Head of Internal Audit, Fraud and Risk presented the Internal Audit and Anti-Fraud Annual Plan. He said the draft plan had been updated to include emerging risks due to the pandemic. Mr Rock said he had been working with Divisional Directors to update the plan to identify the emerging risks and changes in the strategic focus and day to day operations of the Council. He said the Internal Audit and Anti-Fraud plan was a living document and whilst the plan had been reduced overall due to lost time and resourcing issues, if new risks and priorities emerged these would be added to the plan and the Committee would be informed of any changes.

Members had no questions for Mr Rock on this item.

The Audit Committee **RESOLVED** to:

1. Approve the draft Internal Audit and Anti-Fraud plan for 2020/21.

#### **5.5 Risk Management Strategy and Update**

Mr Paul Rock, Head of Internal Audit, Fraud and Risk presented the Risk Management Strategy update. Mr Rock said BDO, an external partner undertook an audit of risk management function, for him to maintain organisational independence. He said whilst a 'substantial' opinion was given to the framework adopted, 'limited' assurance had been given to its implementation. Mr Rock said he had been working to update the Risk Management Strategy and plan and was looking at ways to move this forward for the organisation. He said the recruitment of a Risk Manager had been unsuccessful and as such he was talking to neighbouring boroughs about sharing resources for risk management. He said the report also included the five-year risk strategy, which had been updated to reflect the risk appetite.

In response to questions from Members the following was noted:

- Mr Rock informed Members the recruitment of a Risk Manager had proven to be difficult because the initial advert was placed just before the pandemic and did not produce the response he was seeking. He said that with the help of the Communication's Team, the advert was rewritten which resulted in a better response. However, of the applicant's interviewed, Mr Rock said he did not feel they had all the qualities to move Risk Management in the direction he wanted. Mr Rock said he was open to exploring alternative delivery methods and would look to rerun the recruitment process once the pandemic situation had improved.

- In response to how the Corporate Leadership Team would improve its review of the Corporate Risk Register, Mr Will Tuckley, Chief Executive responded saying that the management team had through the pandemic acted quickly and concisely responding to the changing risks. He said it was vital to keep the Register up to date and take mitigating actions against moving events. He said the report described how the system needed to improve and it was not just about management taking account of risks; this was what they do all the time, but to have a system in place which was pertinent and adaptable to mitigate against the risk. Mr Tuckley said it was necessary to ensure risk assessment and mitigation was part of everyday business and embedded within the organisation. Mr Rock concurred the experience of the pandemic had tested the flexibility of the risk management process and said the Gold and Silver Command responses were a stark contrast to his experience when he initially joined the Council.
- In response to if the current plan was realistic and deliverable, Mr Rock acknowledged it would need revision again in light of the limited resources he had but said the employment of agency/temporary staff would incur significant cost, which is why he was looking to alternative ways to manage this, such as working with neighbouring boroughs. He agreed it was crucial not to lose the momentum that the pandemic had highlighted to maintain the importance of risk management.

The Audit Committee **RESOLVED** to:

1. Note the outcome of the audit of Risk Management;
2. Approve the Risk Management Strategy for 2020 to 2025; and
3. Approve the Annual Plan for Risk Management.

## 5.6 Annual Insurance Report

Mr Paul Rock, Head of Internal Audit, Fraud and Risk presented the Annual Insurance Report. Mr Rock said this was the first time the report was being presented to the Audit Committee. He said the overall assessment of the Service by external auditors showed the team was performing well. Mr Rock said it was important for the Audit Committee to have oversight of the work done by this team and as such he would be reporting to the Committee on an annual basis. Mr Rock said he was open to suggestions as to the information Members would like to see in the report.

In response to questions from Members the following was noted:

- An example of an insurance claim by a resident was cited by Councillor Wood. He said it would be helpful to see the circumstances in which claims are rejected and asked if this could be included in future reports. Mr Rock responded saying he was hesitant in stating reasons for the rejection of claims as it could be open to fraud but could provide such information outside of the meeting. Councillor Wood concurred any

such information would be via pink papers rather than in the public forum.

The Audit Committee **RESOLVED** to:

1. Note the contents of the report.

## **5.7 Code of Corporate Governance - Annual Review**

Mr Matthew Mannion, Head of Democratic Services presented the Code for Corporate Governance. He said the Code was initially presented to the Committee in 2018, forming a part of the appendices of the Annual Governance Statement. However, this year in order to give the Code of Corporate Governance more visibility, the document was being presented separately. Mr Mannion said it would be added to the transparency pages of the Council Website. Mr Mannion said the design of the code matched the model required by CIPFA best practice and he welcomed comments on how much information should be included in the document.

In response to questions from Members the following was noted:

- An example was cited by Councillor Francis in relation to Core Principal B, regarding openness and stakeholder engagement. He said the example highlighted the disparity between what was initially stated in a report to Cabinet and the result in how decisions are taken. However, he supported the document and the core principals within the document.

The Audit Committee **RESOLVED** to:

1. Review and comment on the revised Code of Corporate Governance;
2. Endorse the Code and agree that it be published on the Council's Website to increase visibility of the Code.;
3. To delegate to the Head of Democratic Services, following consultation with the Chair of the Audit Committee and the Head of Internal Audit, Fraud and Risk, the authority to make minor changes to the Code as required before final publication on the Council's website.

## **5.8 Whistleblowing Annual Report**

Ms Asmat Hussain, Corporate Director for Governance introduced the annual report to the Committee stating it outlined the work undertaken on Whistleblowing. Ms Hussain said the Internal Audit function had conducted a review of whistleblowing policies and procedures and had made recommendations on how the process could be improved. Ms Hussain asked Members to be mindful of the nature of the report and said specific cases could not be discussed in detail. She said a pink paper session could be held if this was what was required.

Mr Mark Norman, Legal Advisor and Deputy Monitoring Officer addressed the Committee stating the recommendations within the audit report had been implemented and the process of reporting, investigating and providing feedback had been improved. Mr Norman referred Members to Appendix A, section 1 which outlined the concerns received for the initial period as well as the table at section 2 which highlighted cases under investigation.

In response to questions from Members the following was noted:

- Mr Norman confirmed the Committee would receive an update in relation to the outstanding concerns in section 2 of appendix A, in the next annual report. He said specific details would only be shared in private session if members requested this.
- Mr Norman explained 'anonymous' concerns as well as 'non anonymous' concerns had to fulfil a criterion that identified if the issue was serious, credible and if the allegations were true in that they could be verified by another source. Mr Norman said anonymous whistleblowers sometimes provided a contact email, so the concern could be acknowledged however the outcomes are not shared with them.
- With respect to staff resigning before the conclusion of an investigation, Mr Norman said the resignation would not be accepted and if the breach was of a criminal nature, the staff member would be prosecuted through the legal justice system.

The Audit Committee **RESOVLED** to:

1. Note the contents of the report.

## 5.9 Audit Committee Annual Report 2019/20

The Chair, Councillor Whitehead presented the Audit Committee Annual Report for 2019/20. She said the report reflected on the achievement of the Committee and would be presented to Council at its next meeting.

There were no questions from Members.

The Audit Committee **RESOLVED** to:

1. Note and approve the Chair's Annual Report, which is to be presented to Council.

## 6. AUDIT COMMITTEE WORK PLAN

The Audit Committee noted the work plan for the Committee for 2020/21.

Mr Kevin Bartle, Interim Divisional Director for Finance, Procurement and Audit requested the Annual Financial Accounts for 2018/19 and 2019/20 be added to the 12<sup>th</sup> November meeting along with the Deloitte report.

## 7. ANY OTHER BUSINESS THE CHAIR CONSIDERS URGENT

There was no urgent business to be discussed.

The meeting ended at 7.50 p.m.

Chair, Councillor Val Whitehead  
Audit Committee