

AUDIT AND GOVERNANCE COMMITTEE

Meeting: Thursday, 30th July, 2020
at 2.00 pm (Virtual Meeting)

Present: Councillors Burns (Chairman), Assouad (Vice-Chair), Callister, Ronson, Shirley and M. A. Thomson.

Officers Present: Susan Roberts (Director of Resources), Keith Jackson (Head of Internal Audit), Debbie Storr (Head of Legal and Governance & Monitoring Officer), John Penfold (Corporate Support Manager), Brooke Parsons (Corporate Support Assistant), Steph Cordon (Director of People and Place) (Minute Nos. 25 and 26 only), David Joyce (Commercial Estate Manager) (Minute Nos. 25 and 26 only), Sharron Rushton (Democratic Services Officer) and Sandra Kemsley (Democratic Services Officer).

Also Present:

1 The Local Government Act 1972 as amended by the Local Government (Access to Information) Act 1985 and Access to Information (Variation) Order 2006

Discussion arising hereon it was

RESOLVED:- That under Section 100A(4) of the Local Government Act 1972 the public and press be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in Paragraph 3 (Minute Nos. 22-23) of Part One of Schedule 12A of the said Act.

2 Declarations of Interest

Councillor Shirley declared an other registrable interest in Agenda Item No. 26 (Part Two Item) – Internal Audit Report Updates (Minute No. 22) as his father-in-law owned an adjacent business and Agenda Item No 27 (Part Two Item - Internal Audit Final Reports (Minute No. 23) as he was the Chairman of the Barrow and District Junior Football League and Askam United Football Club.

3 Minutes

It was moved by Councillor Assouad and seconded by Councillor Shirley, and

RESOLVED:- To agree that the Minutes of the meeting held on 18th December, 2019 were taken as read and confirmed.

4 Public Participation

RESOLVED:- To note that no questions, representations, deputations or petitions had been received in respect of the meeting.

5 Terms of Reference

The Director of Resources reported that following a review of the Council's Constitution, the Committee was now titled the Audit and Governance Committee.

The Terms of Reference were set out in the Council's Constitution and were attached as an appendix to the report. There were two insertions within the Regulatory/Standards Framework which were delegated to the Monitoring Officer.

RESOLVED:- To note the revised Terms of Reference for the Audit and Governance Committee as set out in the Council's Constitution.

6 Work Plan

The Director of Resources reported that the work plan sets out the business of the Audit and Governance Committee to provide a forward plan and to demonstrate that the terms of reference were covered.

The work plan was presented to each Audit and Governance Committee meeting to provide a forward plan of business.

The work plan was intended to demonstrate that the terms of reference were covered. The specific wording within the terms of reference column of the work plan required updating.

The work plan reflects the changes to the timeframe for closing the 2019-2020 accounts.

The work plan was attached as an appendix to the report.

It was moved by Councillor Thomson and seconded by Councillor Assouad, and

RESOLVED:- To note the Work Plan.

7 Internal Audit Final Reports

The Head of Internal Audit reported that Internal Audit had completed a number of audits in accordance with the approved Annual Plan which was based on a risk assessment of the internal control environment. On completion, the final reports were presented to this Committee for consideration.

There had been six final reports appended for consideration. The reports included and their assurance levels were as follows:-

1. IT-73 IT Infrastructure Management - Substantial Assurance;
2. 19-02 Housing Benefits - Substantial Assurance;
3. 19-03 Council Tax and Council Tax Support - Substantial Assurance;
4. 19-04 National Non-Domestic Rates - Substantial Assurance;
5. 19-10 Budgetary Control - Unqualified Assurance; and
6. 19-11 Treasury Management - Substantial Assurance

It was moved by Councillor Assouad and seconded by Councillor Thomson, and

RESOLVED:- To note the Internal Audit Final reports.

8 Internal Audit Progress Report

The Head of Internal Audit presented the Internal Audit Progress Report for the period 1st April, 2019 to 31st March, 2020.

There had been six Priority 1 recommendations made since the last meeting. All of the recommendations were contained within reports which were classified as Part Two Agenda Items.

The report contained a statistical summary of the number of audit recommendations (134). It was noted that 129 recommendations had been fully accepted and 5 recommendations had been partly accepted. Each of the recommendations had been assigned a priority grade 1-3, 1 being major issues and 3 being minor issues. 25 had been rated Priority 1, 71 had been rated Priority 2 and 33 had been rated Priority 3.

The Head of Internal Audit also reported that the Public Sector Internal Audit Standards (PSIAs) required Internal Audit to be measured in terms of performance. The indicators below provided information over the arrangements and effectiveness of Internal Audit.

Indicator		2019/20
1	Percentage of Draft reports issued within 10 working days of completion of audit fieldwork.	100%
2	Percentage of Management Responses received within 20 working days of issue of the Draft report.	89%
3	Percentage of Final reports issued within 10 working days of receipt of management response.	100%
4	Percentage of Priority 1 and Priority 2 Recommendations acceptable to the audit client.	100%

It was moved by Councillor Assouad and seconded by Councillor Thomson, and

RESOLVED:- To note the Internal Audit progress report.

9 Risk Management

The Corporate Support Manager reported that the Operational and Corporate Risk Registers had been submitted to Management Team in March 2020. During the COVID-19 lockdown period a number of risks had to be assessed and action taken in a short time period. This had been undertaken by the Barrow COVID-19 Strategic Co-ordinating Group and it was not appropriate for them to go through the process defined in the Risk Policy. Now that we are in the recovery phase it is appropriate to return to the designated process and transfer all relevant risk into the updated register. This would be submitted to Management Team in August.

The Operational and Corporate Risk Registers were attached as appendices to the report.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To unanimously agree the Risk Management report.

10 Internal Audit Annual Report

The Head of Internal Audit presented the Internal Audit Annual Report for 2019-2020 to the Committee. He explained that the purpose of the Annual Report was to meet the Head of Internal Audit's annual reporting requirements set out in the Public Sector Internal Audit Standards (PSIAS). The Head of Internal Audit's formal annual report presented an opinion on the overall adequacy and effectiveness of the internal control environment, and:-

- a) Included an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control;
- b) Disclosed any qualifications to that opinion, together with the reasons for the qualification, including impairment or restriction in scope;
- c) Presented a summary of the audit work undertaken to formulate the opinion, including reliance placed on work by other assurance bodies;
- d) Drawn attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement;
- e) Compared the work actually undertaken with the work that was planned; and
- f) Commented on compliance with these standards and the Internal Audit quality assurance programme.

The opinion was that the Annual Report provided reasonable assurance that the organisations framework of governance, risk management and control predominantly operated satisfactorily during 2019-2020. The detailed opinion was that, for the systems reviewed, the Council had basically sound systems of control in place, although there were weaknesses which put some of the system objectives at risk, these mainly related to areas of contract management and control, leases, procurement and certain areas within Community Services. The profile of assurance was in Internal Audit's experience comparable to other Local Authorities, with the majority of Council systems receiving Substantial Assurance.

There were however, five areas where only Restricted Assurance could be provided, which related to:-

- Maritime Street Landscaping Designs;
- Procurement;
- Cavendish Park Changing Rooms;
- Refuse Collection, Recycling and Street Cleaning 2017-2024; and

- Maritime Streets Landscaping Works.

There were also two areas where No Assurance could be provided, as follows:-

- Phoenix Business Centre; and
- Lawson Street.

Weaknesses found as a result of the Internal Audit's work, together with their recommendations for improvement, had been included in their reports to senior management and Members.

Additionally, any weaknesses identified through the Annual Governance Statement process were recorded separately and reflected the assurance provided from all sources both internal and external.

Progress against 2019/20 Annual Plan

A detailed analysis of the current situation regarding the 2019/20 Plan had been appended to the Internal Audit Annual Report.

The assessment of auditable areas had identified 74 systems, which covered the Council's operations. The audit coverage achieved in the period, compared to the audit plan, is set out in the table below. The difference in planned coverage compared to actual mainly related to changes made to the audit plan to accommodate requests for an increased number of contract audit reviews (only the completed contract audits were included within the statistics) together with additional probity exercises.

In addition, significant Housing Benefit Grant Certification testing had been completed which was not reflected in these figures, all of which were included within regular progress reports issued to the Committee.

	Percentage of systems covered		Percentage of risk covered	
	2019/20	2018/19	2019/20	2018/19
Planned	40%	40%	82%	61%
Achieved	32%	45%	66%	76%

The Head of Internal Audit reported that the Fraud Hotline was a well used service and presented the following statistics to Members:-

Fraud Hotline Calls

	Revenues/ Benefit related	Staff Related	Other	Total
2019/20 (April 19 - March 20)	32	1	5	38
2018/19 (Full year)	34	3	0	37

The following table summarised the assurance levels recorded in final reports relating to the years 2019/20 and 2018/19, draft report were not included. The majority of Council systems had achieved the level of Substantial Assurance:-

Final Reports	Total	Unqualified Assurance		Substantial Assurance		Restricted Assurance		No Assurance	
		No.	%	No.	%	No.	%	No.	%
2019/20	27	6	22	14	52	5	19	2	7
2018/19	25	2	8	18	72	5	20	0	0

The conclusions and assurance levels specified for each audit were used to support the Council's governance review arrangements, as required by the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards.

A summary of the number of audit recommendations made in the Internal Audit Final Reports issued during 2019/20, along with the management responses were as follows:-

Recommendations	Total	Priority 1	Priority 2	Priority 3
Made 2019/20	71	17	43	11
Fully Accepted	66	16	39	11
Partly Accepted	5	1	4	0
Not Accepted	0	0	0	0

During the year Internal Audit had reported on the implementation of 83 agreed audit recommendations made in previous reports. The results were as follows:-

	Fully Implemented	Not Implemented	Overtaken By Events	TOTAL
2019/20	29	22	1	52
2018/19	42	25	16	83

For recommendations not fully implemented revised dates had been agreed with management for their implementation. Internal Audit would further review progress on their implementation during 2020/21.

It was moved by Councillor Assouad and seconded by Councillor Thomson, and

RESOLVED:- To note the Internal Audit Annual Report for 2019-2020.

11 Internal Audit Annual Plan

The Director of Resources reported that the proposed Annual Plan for 2020-2021 reflected the impacts of COVID-19 on service delivery.

The purpose of Internal Audit was to provide independent assurance of the effectiveness of the Council's internal controls, governance and risk management arrangements.

The individual final audit reports provided recommendations for Management to act upon and consider in order to achieve improvements where potential weakness or risk was identified.

Internal Audit added value to the Council and helped to achieve the Council's objectives by designing an annual audit plan through a systematic and risk-based approach.

A significant number of days had been committed to fulfil the statutory obligations around the Department of Works and Pensions housing benefit subsidy claim. It was felt that this subsidy testing and claims re-performance was best segregated from business as usual and did not sit within the Benefits Team. This position may be reconsidered if the specific knowledge and skills currently within Internal Audit cannot be sustained.

The COVID-19 support package from Government included business support grants within a defined scheme and eligibility, and later discretionary business support grants, again with eligibility.

When lockdown commenced, there were resource issues, homeworking was not available, and suddenly there were millions of pounds and hundreds of grants to administer and award.

The Director of Resources requested Internal Audit take on the verification and award stages of the newly created grant application process. Internal Audit assisted the Director with the design of the process in order to comply with the Government requirements.

The volume and complexity of the business grants process had absorbed all of the Internal Audit resource from March to July and this would continue until the final discretionary grants were awarded in August 2020. The original grant schemes remained open but the discretionary scheme now required all of the time available.

Also when lockdown commenced a recruitment process had been underway to add further resource into the department to meet the needs of the service; particularly the days required for the housing benefit claim assurance work. That process was not concluded.

During lockdown, a member of the department obtained alternative employment, within the Council, further reducing the resources available.

The housing benefit assurance work was likely to commence at the end of August and that work would require all of the remaining resource. For that reason the gaps within the service would be recruited in the autumn rather than immediately as there would be no capacity to train or mentor a new starter.

The annual plan reflected the temporary impact from COVID-19 and the shortfall in resources.

The areas of high significance within the annual plan had been last audited towards the end of the 2019-2020 annual plan and, once resources were established, would be audited towards the beginning of the 2021-2022 annual plan. That would minimise the gap.

Any major changes proposed to the processes within the areas of high significance within the annual plan would be raised with Internal Audit.

The Internal Audit Plan for 2019-2020 had been appended to the report.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To unanimously agree the Internal Audit Plan for 2020-2021.

12 Restricted Assurance Monitoring

The Corporate Support Manager submitted a report updating Members on the implementation of recommendations from Internal Audit reports where the Audit Conclusion was Restricted Assurance.

Internal Audit undertook reviews of Council's systems as defined in the Annual Audit Plan. The audit conclusion may be Restricted Assurance where significant weaknesses were identified. This may be as a result of Priority 1 Recommendations or because there were a significant number of important issues.

At the last meeting of this Committee there was no Audit Report where the audit conclusion was Restricted Assurance. There were two reports where the audit conclusion was no assurance and these were the subject of other reports on the Agenda for today's meeting under Part Two.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To note the Restricted Assurance Monitoring report.

13 Local Code of Corporate Governance

The Council produced a Code of Corporate Governance which was reviewed on an annual basis. Guidance for preparing the Code was provided by the Chartered Institute for Public Finance and Accountancy (CIPFA).

CIPFA revised the framework for good governance in the public sector based on the International Framework, Good Governance in the Public Sector.

The framework was designed as a reference document for those who developed governance codes for the public sector when updating and reviewing their own codes. The framework provided a shared understanding of what constituted good governance in the public sector.

Although the core principles had not changed there had been some improvements that had been introduced in the last year and these were highlighted in the appendix.

The Code was last submitted to Management Team in March 2020.

A Member stated that there had been a question raised at Council on 15th October, 2019 by a member of the public and a motion submitted to Council on suicide awareness. He requested an update be brought to the next meeting of this Committee.

It was moved by Councillor Assouad and seconded by Councillor Callister, and

RESOLVED:- To unanimously endorse the Local Code of Corporate Governance.

14 Update on Local Audit

The Director of Resources report provided a summary of the local audit position in relation to the three financial years spanning 2018-2021.

She reported that Statement of Accounts and Annual Governance Statement for 2018-2019 had been signed off in September 2019 rather than July 2019.

This Council was not alone in that respect and there were a number of emerging issues that prompted the delay; in summary greater assurance around key risks was required beyond the levels previously expected. Again, these assurances were across the sector and not just for this authority.

An update from Public Sector Audit Appointments Limited (PSAA) which set out the situation in more detail had been attached as an appendix to the report. In summary there were nearly 80 audits to be concluded at the end of January 2020; the increased assurance requirements were an additional burden (to the Council and to the auditor); expert resources were limited (to the Council and to the auditor); and planning the audit was going to be critical all round.

Grant Thornton had written to the Council to provide a company view and as the Council's Appointed Auditors.

The Finance Department would work with the Audit Team to ensure that the planning, timing and resources were used to their best effect.

The additional assurance work performed towards the end of the 2018-2019 audit would need to be repeated and revisited; there were also areas of work that needed to be more in-depth for the 2019-2020 audit and there were new requirements to incorporate into the annual audit.

The scale fee for 2019-2020 was £39,362 (this was the tendered fee) and the increase of £10,000 had been agreed with Public Sector Audit Appointments (PSAA).

It was moved by Councillor Assouad and seconded by Councillor Callister, and

RESOLVED:- To note the Local Audit Update.

15 External Progress Report and Sector Update

Gareth Kelly and Chris Whittingham from Grant Thornton presented the External Audit Progress Report and Sector Update report to Members. The report provided the Committee with details of the Auditors progress in delivering their responsibilities as

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External Auditors. This also included a summary of emerging national issues and developments that may be relevant to the Council as well as a number of challenge questions in respect of those emerging issues which the Committee may wish to consider.

Grant Thornton had closed their offices on 16th March, 2020 and were now working remotely during the accounts audit. Although there were some audit tasks which were best undertaken in person, he stated that Grant Thornton would be able to complete the majority of the audit remotely. This was however likely to make the audit process longer. They continued to work closely with the Council's Finance Team to make this different way of working as efficient as possible. There may need to be further changes to planned audit timings due to COVID-19.

A table of progress as at July 2020 had been presented as follows:-

2019/20 Deliverables	Planned Date	Status
Fee Letter		
Confirming audit fee for 2019/20	April 2019	Complete
Accounts Audit Plan		
We are required to issue a detailed accounts audit plan to the Audit Committee setting out our proposed approach in order to give an opinion on the Council's 2019-20 financial statements and a Conclusion on the Council's Value for Money arrangements.	July 2020	Complete
Audit Findings Report		
The Audit Findings Report will be reported on completion of our financial statements and Value for Money audits.	TBC	Not yet due
Auditor's Report		
This is the opinion on your financial statement, annual governance statement and value for money conclusion.	TBC	Not yet due
Annual Audit Letter		
This letter communicates the key issues arising from our work.	TBC	Not yet due

Members of the Audit Committee were reminded that they could find further useful material on the Grant Thornton website where there was a section dedicated to their work in the Public Sector.

It was moved by Councillor Assouad and seconded by Councillor Callister, and

RESOLVED:- To note the External Audit Progress report and Sector Update.

16 External Audit Plan

Gareth Kelly from Grant Thornton reported that the External Audit Plan for the year ended 31st March, 2020 was complete and had been attached as an appendix to the report. An addendum was also attached which focused on COVID-19.

It was moved by Councillor Assouad and seconded by Councillor Callister, and

RESOLVED:- To note the External Audit Plan for the year ended 31st March, 2020.

17 Consultation Model Member Code of Conduct

The Monitoring Officer reported on 30th January, 2019 the Committee on Standards in Public Life had published a Local Government Ethical Standards Report on the subject of Ethical standards in Local Government. This had been reported to Audit Committee on 25th July 2019. The report commented that there was considerable variation in the length, quality and clarity of codes of conduct which created confusion among members of the public and among Councillors who represent more than one tier of local authority. It was considered that many codes of conduct failed to address adequately important areas such as social media use and bullying and harassment. One of their recommendations was that the Local Government Association should create an updated model code of conduct, in consultation with representative bodies of councillors and officers of all tiers of local government.

The Local Government Association was now consulting on a draft model Member Code of Conduct. The draft and consultations questionnaire had been attached as appendices to the report. The Model Member Code was designed by the LGA to aid members in all tiers of local government model the behaviours and high standards that anyone would expect from a person holding public office. It also articulated the behaviour which fell below the standards that would be expected of council members. It was designed to help set a framework for public and councillor interaction, emphasising the importance of civility and that councillors should be protected from bullying, intimidation and abuse.

The LGA was inviting comment on the consultation draft and would particularly like to know if it stood up to the new ways of working that had been introduced and whether it gives enough of a steer on social media and online activity.

The Council's current code, which was attached as an appendix to the report, had been adopted in 2012 following collaboration with the Cumbria Authorities, including County, Districts and the Parish Councils when a common code had been agreed across Cumbria. The County Monitoring Officers had the consultation review of the code on their agenda and were to provide a County wide Monitoring Officer response to the consultation.

It was moved by Councillor Thomson and seconded by Councillor Callister, to amend Recommendation (1) to include to request the Monitoring Officer to look at updating Barrow Borough Council's existing Member Code of Conduct and take to Member Training Group and then Full Council, and

RESOLVED:- It was unanimously agreed:-

1. To note the consultation Model Member Code of Conduct and provide feedback and request the Monitoring Officer to look at updating Barrow Borough Council's existing Member Code of Conduct and take to Member Training Group and then Full Council; and
2. To note that the Monitoring Officer was liaising with the Cumbria wide Monitoring Officer's Group to provide a Cumbria Monitoring Officer response.

18 Going Concern

The Director of Resources reported that the Council was required to assess and determine that it was appropriate to prepare the financial statements on a going concern basis. The review should take account of all available information about the future, which was at least, but not limited to the next twelve months from the end of the reporting period.

The accounts of the Council for the period 1st April, 2019 to 31st March, 2020 would be prepared on a going concern basis. This basis assumed that the Council would be able to realise its assets and liabilities in the normal course of business and that it would continue in business for the foreseeable future.

Management Team considered the significant factors affecting the going concern assessment and determined that the going concern concept does apply to the Council.

On 13th July, 2020, Management Team considered the implications of COVID-19 and updated the assessment where significant impacts needed to be recognised.

Management Team agreed that the going concern concept still applied.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To unanimously agree with the Going Concern assessment.

19 Accounting Policies

The Director of Resources reported that the Council's Accounting Policies had been reviewed to ensure that they remained relevant, current and reflected best practice.

It was noted that it was the responsibility of the Director of Resources to select suitable accounting policies and apply them consistently. Any significant changes in accounting policies were reported in the Statement of Accounts.

There were changes introduced by the Code of Practice on Local Authority Accounting in the United Kingdom each year and these were assessed against the Council's policies upon implementation:-

- Statutory adjustment explanations – covered by existing policies
- Improvements to the financial statements - covered by existing policies
- Amendments to Landfill Allowances – no impact
- Accounting treatment for the apprenticeship levy – covered by existing policies
- Financial instrument prepayment amendments - no impact
- Lender option borrower option clarifications - no impact
- Group account amendments – no impact

Changes to the Accounting Policies had been highlighted in the appendix to the report. Any further revisions coming from the closedown process would be reported with the Statement of Accounts at the Audit and Governance Committee in November 2020.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To unanimously agree with the Accounting Policies for the Council's 2019-2020 Statement of Accounts.

20 Assurance

The Director of Resources reported that the Appointed Auditor had requested that the Chairman of the Audit and Governance Committee explain how assurance from management was obtained and the request was attached as an appendix to the report.

The Chairman's response was also appended to the report.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To unanimously endorse the Chairman's response.

21 2019-2020 Accounts Update

The Director of Resources provided an update relating to the closure of the accounts for 2019-2020.

Preparations for closing the 2019-2020 accounts and producing the assurance and governance documents began in March 2020.

Accountants attended year-end training/briefing sessions regarding accounting requirements and changes.

The timetable was published for Managers and other Officers who provide information required for closing 2019-2020.

The COVID-19 support package from Government included business support grants within a defined scheme and eligibility, and later discretionary business support grants.

When lockdown commenced, there were resource issues, homeworking was not available, and suddenly there were millions of pounds and hundreds of grants to administer and award.

The Director of Resources requested the Finance Department take on the compilation stage of the newly created grant application process.

The volume and complexity of the business grants process had absorbed all of the Accountancy resource from March to June.

The original grant schemes remain open but the Finance Department was intentionally excluded from the discretionary grant scheme process as the accounts closedown was a solid two month programme.

The Accountancy Services Manager retired mid-April and it had not been possible to recruit a replacement as yet. Significant experience and knowledge was lost with any

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long-serving officer and due to COVID-19 and the business grants process, there was very little opportunity for the transfer of knowledge.

The Financial Services Manager was temporarily covering the Accountancy Services Manager management responsibilities and aspects of day-to-day work, but that was not intentional as both roles were fully occupied. It was hoped that recruitment would recommence in August 2020. An interim resource was assisting with the year-end closedown but the remaining pressures of covering the senior vacancy was a challenge.

There was also a financial role in the major bids being developed, plus the new and developing COVID-19 emergency funding grant submissions and the 2020-2021 budget revision to manage in light of COVID-19. The need for additional resource, particularly for the major projects, has been established.

The accounts would be closed by the 31st August, 2020 which was in line with the COVID-19 extension of statutory dates.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To note the 2019-2020 accounts update.

Local Government Act 1972 – Excluded Item

It was moved Councillor Assouad and seconded by Councillor Callister to move into Part Two, and

RESOLVED:- That the items to be taken in Part Two of the Agenda be dealt with following the exclusion of the press and the public.

22 Internal Audit Report Updates

The Director of Resources provided an update relating to Internal Audit final reports presented at the Audit Committee meeting held on 18th December, 2019.

The report contained final reports relating to existing leases for properties owned by the council. The report also highlighted a further issue relating to the Pulse Soccer contract.

The Commercial Estate Manager and Director of People and Place provided updates regarding the leases.

It was moved by Councillor Callister and seconded by Councillor Assouad, and

RESOLVED:- To consider the updates and any further action.

23 Internal Audit Final Reports

The Head of Internal Audit reported that Internal Audit had completed a number of audits in accordance with the approved Annual Plan which was based on a risk assessment of the internal control environment. This report presented four Internal Audit Final Reports.

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Members considered the reports and raised questions with the Head of Internal Audit.

It was moved by Councillor Thomson and seconded by Councillor Assouad, and

RESOLVED:- To note the Internal Audit Final reports.

The meeting closed at 4.17 pm.