

AUDIT COMMITTEE - THURSDAY, 16 JULY 2020

ILMINUTES OF A MEETING OF THE AUDIT COMMITTEE HELD IN REMOTELY VIA SKYPE FOR BUSINESS ON THURSDAY, 16 JULY 2020 AT 14:00

Present

Councillor LM Walters – Chairperson

CA Green
AJ Williams

B Sedgebeer
P Davies

RM Granville
TH Beedle

A Williams
A Hussain

Apologies for Absence

JE Lewis and MJ Kearn

Officers:

Mark Thomas	Head of Regional Audit Service
Sarah-Jane Byrne	Local Government Manager, Wales Audit Office
Mark Galvin	Senior Democratic Services Officer - Committees
Andrew Rees	Democratic Services Manager
Nigel Smith	Finance Manager
Deborah Exton	Interim Deputy Head of Finance
Susan Cooper	Corporate Director - Social Services & Wellbeing
Joan Davies	Audit Client Manager
Eilish Thomas	Finance Manager - Financial Control & Closing

182. DECLARATIONS OF INTEREST

There were no declarations of interest.

183. APPROVAL OF MINUTES

RESOLVED: That the minutes of the meeting of 30 January 2020 be approved as a true and accurate record subject to the addition of Cllr CA Green in the list of Members present and subject to it being noted that the Lay Member of the Committee had raised a number of queries with the Head of Regional Audit Service, to which he had provided comprehensive responses to.

184. AUDIT COMMITTEE ACTION RECORD

The Democratic Services Manager presented a report which provided Members with an update on the Audit Committee Action Report and which was appended to the report.

The Audit Wales representative informed the Committee that she had recently had a productive meeting with the Chief Executive and the Chief Officer – Finance, Performance and Change to discuss the Council's plans for the recovery process and that Audit Wales would also be working with the recently established Recovery Panel and as part of the Fit For the Future work as a critical friend. Audit Wales would be also attending the next meeting of the Committee to discuss Audit Wales' interactive tool on scrutiny.

RESOLVED: That the Committee noted the Action Record.

185. WALES AUDIT OFFICE FOLLOW UP REVIEW OF CORPORATE ARRANGEMENTS FOR THE SAFEGUARDING OF CHILDREN

The Corporate Director Social Services and Wellbeing reported on the outcome of the Wales Audit Office (WAO) 2019 review undertaken in July and August 2019 and the proposals for improvement made and to update the Committee on the actions taken in response to the proposals for improvement.

The Corporate Director Social Services and Wellbeing informed the Committee that the review report issued in October 2019 found that 'overall the Council has met, or partially met, the recommendations and proposals for improvement, and have identified further proposals for improvement to strengthen aspects of the Council's corporate safeguarding arrangements'. She stated that Officers have considered the comments and observations outlined in the report and had drawn up an action plan against the nine proposals for improvement. She highlighted the progress made against the agreed actions in that in relation to Proposal 5, work is being progressed to consider the use of safeguarding provisions in tenders and contracts. In relation to Proposal 7, an audit of volunteering activity has been completed, but had not yet been reported to Corporate Management Board, due to the demands of Covid-19. In relation to Proposal 9, a workshop to review the functionality of the Locality Operational Safeguarding Group was held in January 2020, but the Task and Finish Group had been delayed due to Covid-19 pressures.

RESOLVED: That the Audit Committee received the WAO report and noted the actions and progress made against the proposals for improvement.

186. AUDIT WALES AUDIT COMMITTEE UPDATE

The Audit Wales representative reported on an update on the Financial and Performance Audit work undertaken, and due to be undertaken, by Audit Wales, during 2019-20 and 2020-21.

She informed the Committee that the programme of work is undertaken to help the Auditor General discharge duties under the Public Audit (Wales) Act 2004 (the 2004 Act) and the Local Government (Wales) Measure 2009. It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations (Wales) Act 2015. The Local Government (Wales) Measure 2009 also requires the Auditor General to carry out an annual Improvement Assessment to determine whether Bridgend County Borough Council is likely to comply with the requirements of Part 1 of the Measure.

The Audit Wales representative reported on the financial and performance work undertaken in the Council by and on behalf of the Auditor General under the Local Government (Wales) Measure 2009 and the Public Audit (Wales) Act 2004. She informed the Committee of the scope of the financial audit work and performance audit work, one of the key pieces of work to be undertaken being involved in the recovery planning at all 22 Welsh local authorities. The financial sustainability work would be split into two phases, phase 1 will be a baseline assessment of the initial impact of Covid-19 on local authorities' financial position that will draw on the year-end position for 2019-20 as well as the position at the end of quarter 1 for 2020-21. Phase 2 will be undertaken over the remainder of 2020-21 and will draw on the position and themes identified during phase 1 to enable a focus on financial recovery planning. National summary reports will be produced at the end of each phase.

The Chief Officer – Finance, Performance and Change informed the Committee that

AUDIT COMMITTEE - THURSDAY, 16 JULY 2020

good progress had been made with the Statement of Accounts and that the final Statement of Accounts will be presented to Committee in September 2020.

RESOLVED: That the Committee noted the Audit Wales Audit Committee Update.

187. EXTERNAL AUDIT ANNUAL AUDIT PLAN 2020

The Audit Wales representative reported on the External Auditor's Annual Audit Plan 2020, together with a schedule of authorised grant signatories for the Council.

He explained that the Annual Audit Plan had been prepared by the Council's External Auditor to meet the requirement of the auditing standards and proper audit practices, which set out the work to be undertaken by the Appointed Auditor at Bridgend County Borough Council under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice. He highlighted the key elements of the audit engagement of the Appointed Auditor.

He reported that the Financial Audit 2019-20 element of the plan had been prepared by Audit Wales, the purpose of which was to set out the proposed work, when it will be undertaken, how much it will cost and who will undertake it. The Plan also outlined the Performance Audit, the Certification of Grant Claims and Returns and other Audit Work to be undertaken.

He recommended that the following post holders are authorised grant signatories for the Council:

- Chief Officer – Finance, Performance and Change, and Section 151 Officer
- Deputy Head of Finance, and Deputy S151 Officer
- Group Manager – Chief Accountant
- Group Manager – Financial Planning and Budget Management

The Audit Wales representative drew the Committee's attention to a summary of the key financial statement audit risks identified at the planning stage, particularly the impact of Covid-19 on the authority and the impact it would have on the audit work, both financial audit and performance audit of Audit Wales.

RESOLVED: That the Committee noted the content of the External Auditor's Annual Audit Plan 2020 and agreed the authorised grant signatories outlined in the report.

188. WALES AUDIT OFFICE FINANCIAL SUSTAINABILITY ASSESSMENT

The Audit Wales representative reported on the Wales Audit Office (WAO) Financial Sustainability Assessment which had been undertaken to assess the sustainability of councils' short to medium-term financial position, which included a focus on the financial strategy of each council as well as reviewing some key financial indicators of each council's financial position in relation to:

- performance against budget;
- delivery of savings plans;
- use of reserves;
- council tax; and
- borrowing

The Audit Wales representative informed the Committee that it had undertaken the assessment as it had identified financial sustainability as a risk to councils putting in place proper arrangements to secure value for money in the use of its resources. This was in part informed by recent experiences of some English councils, knowledge of the financial situation in Welsh Councils and the general trend of decreasing resources for local government, combined with rising demand for some services. She informed the Committee that Audit Wales did not have significant concerns on this Council's financial position and that the Council has a strong financial position, but aspects of financial planning and its Medium Term Financial Strategy would benefit from strengthening and had reached the following conclusions:

- The Council's Medium Term Financial Strategy would benefit from strengthening in some important areas.
- In recent years the Council has underspent all its annual budgets and it also expects to underspend its 2019-20 budget.
- The Council has a good track record of achieving most of its planned savings.
- The Council has a high level of useable reserves.
- The Council has a good track record of collecting its council tax.
- The Council has a relatively low level of borrowing and interest costs and has not sought any new long-term loans since 2012.

The Chief Officer – Finance, Performance and Change informed the Committee that the financial position and sustainability of the Council had changed greatly during the pandemic. Claims to the Welsh Government are being submitted each month, with some claims being paid at the rate of 50%, with the Council having to fund the remaining 50%. A report was being submitted to Cabinet forecasting a £3m overspend for the first quarter. The Interim Deputy Head of Finance informed Cabinet that a number of claims for additional costs and loss of income had been submitted to the Welsh Government, although it was not known whether the Council would be reimbursed for the claims submitted. She stated that income from car parking and Council Tax had reduced and more claims had been received for Council Tax and Housing Benefit support. She informed the Committee it was difficult to predict the financial impact on the Council in future years.

The Audit Wales representative informed the Committee that this piece of work had been conducted before the pandemic and that further work on the financial sustainability of Councils will be undertaken on the impact of the pandemic.

The Chief Officer – Finance, Performance and Change informed the Committee that cash flow is being managed and the Welsh Government is endeavouring to reimburse the Council as promptly as possible, with payments being received for business rate grants. Payments for social care staff were anticipated to be made during August. She stated that the Council can rely on short term borrowing, but the Council is taking a very prudent approach.

The Committee expressed concern at the lack of recommendations made by Audit Wales in its report and that the comments made were open to interpretation and whether the Council's position in relation to the reserves it held was seen as a positive or a negative. The Audit Wales representative informed the Committee that a decision had been made by Audit Wales not to include recommendations at this stage, but recommendations would be made in a national report which had been delayed due to the pandemic, but would be available in August 2020. She stated that the Council has financial resilience in terms of its usable reserves.

A Member of the Committee referred to the findings of Audit Wales and asked for an explanation in relation to the improvements suggested to the MTFS. The Chief Officer – Finance, Performance and Change informed the Committee that it was about linking finance with performance, which many public bodies find difficult to produce value for money unit costs and is something to strive for. She stated that the Corporate Plan is linked with the MTFS and there is a need to get activity levels associated with cost but also to look at benchmarking to try and see whether value for money is being delivered and to see effectiveness. There was a need to use analytics and to discuss with Audit Wales how they can help us with achieving that in terms of benchmarking and how objectives are better linked with the cost of delivering those. The Audit Wales representative informed the Committee that conversations had taken place with officers on savings planning and how the budget gap in the MTFS will be met and how the Council can strengthen the MTFS. The Audit Wales representative also informed the Committee that the national report will be ready in August 2020 and that it had been working with Section 151 Officers and the WLGA on the report.

RESOLVED: That the Committee noted the WAO Financial Sustainability Assessment Report.

189. **COUNCIL TAX REDUCTION FRAUD INVESTIGATIONS: APRIL 2019 TO MARCH 2020**

The Chief Officer – Finance, Performance and Change reported on the activities undertaken during 1 April 2019 to 31 March 2020 with regard to Council Tax Reduction (CTR) fraud, and Disabled Persons' Parking Badges (Blue Badge) investigations and also summarised the results achieved during 2019/20 compared with the position for 2018/19.

The Chief Officer – Finance, Performance and Change reported that on 1 November 2015, the investigation work for Housing and Council Tax Benefit transferred to the Department for Works and Pensions' (DWP) Single Fraud Investigation Service (SFIS). She informed the Committee that in order to maintain effective and functioning counter-fraud activities for CTR, the Benefits Service employs a Fraud Investigator primarily to undertake the following:

- Investigate allegations of CTR fraud, single person discount discrepancies and Blue Badge misuse.
- Undertake risk based intervention activities
- Assist SFIS in the provision of information and/or documentation
- Provide awareness and training for staff in relation to fraud, abuse and financial loss

The Chief Officer – Finance, Performance and Change informed the Committee that the Fraud Investigator has developed a contact network with other Fraud Investigators within neighbouring authorities and officers across Wales meet quarterly to discuss CTR fraud, Blue Badge misuse and other fraud matters, and also to share best practice. She stated that fraud awareness training continues to be undertaken for Benefit, Housing Options, Council Tax and Customer Service staff and with outside agencies. Fraud awareness also forms part of the induction process for all new Benefit staff. The Chief Officer – Finance, Performance and Change also informed the Committee that the Council is committed to maintaining and promoting a zero tolerance culture to fraud and corruption and as such developed a Fraud Prevention e-learning module to support the Anti-Fraud and Bribery and Anti-Money Laundering policies. The training to staff will enhance their understanding of how fraud may occur, to encourage prevention, promote detection of suspicious activities, to act with integrity and to respond effectively when incidents occur. The E-Learning module is scheduled for release in summer 2020.

The Chief Officer – Finance, Performance and Change also reported on a summary of fraud referrals, which shows that during 2019/20 there was a 12.6% reduction in the number of referrals received across all sources.

However, there was no identifiable reason for the general reduction, but this would be pursued in the future. The Chief Officer – Finance, Performance and Change informed the Committee that two CTR investigations undertaken by the Fraud Investigator led to successful prosecutions in 2019/20.

The Chief Officer – Finance, Performance and Change reported that in July 2019, the Council worked in partnership with a specialist team from Portsmouth City Council to undertake Blue Badge enforcement action. Working in selected County Borough locations, the two-day drive resulted in 68 interventions, 15 of which were serious enough for fixed penalties to be issued. She stated that of the twenty badges retained, 5 were securely destroyed as they were found to be cancelled or expired, 1 was returned to the badge holder with an official warning letter, 3 were returned to the badge holder with no further action taken, and 11 were considered serious enough to take forward for prosecution. Of the 12 cases taken forward for prosecution, 10 were found guilty by the Magistrates' Court. Each was issued with a fine, a victim surcharge, legal and investigation costs.

RESOLVED: That the Committee noted the report.

190. **STATEMENT OF ACCOUNTS 2019-20 (UNAUDITED)**

The Interim Group Manager – Chief Accountant submitted a report, in order to present to the Committee the unaudited Statement of Accounts for the above period for noting.

He advised that the preparation of the Statement of Accounts is a requirement of the Accounts and Audit (Wales) Regulations 2014 (as amended 2018) and its content is defined by the Chartered Institute of Public Finance and Accountancy's 'Code of Practice on Local Authority Accounting in the United Kingdom' (the Code).

In accordance with these regulations, the unaudited Statement of Accounts for 2019-20 required approval and signature by the responsible finance officer by 15 June 2020, certifying that it presents a true and fair view of the financial position of the Council. The audited Statement of Accounts then has to be approved by 15 September 2020 by the Audit Committee in accordance with the Committee's Terms of Reference. If the accounts are not able to be signed and published by this date then the Council must publish a Regulation 10 notice setting out the reasons why.

The Interim Group Manager – Chief Accountant confirmed, that as a result of the Coronavirus pandemic, the Council was unable to meet the 15 June 2020 deadline and therefore, in line with the requirements of the Regulations, issued a notice advising of this. The unaudited accounts were signed by the responsible finance officer on 30 June 2020, and sent to Audit Wales the same day.

The Council's unaudited Statement of Accounts for the financial year ended 31 March 2020, was attached at Appendix A to the report.

He then proceeded to give a power point presentation for Members that highlighted some key information from the Statement of Accounts 2019-20, for the benefit of Members, as well as expanding upon some of the key financial information that was illustrated in the main report.

AUDIT COMMITTEE - THURSDAY, 16 JULY 2020

A Member noted from the report, that it appeared the Authority had been underspending in terms of its Budget.

The Interim Deputy Head of Finance reminded Committee that as part of the Revenue Budget, quarterly Monitoring reports were submitted to both Cabinet and Overview and Scrutiny Committees and these set out the detail in respect of each of the Directorates that made up the Council, outlining areas where there were overspends and underspends in Council wide service areas that comprised each Directorate.

An Financial Outturn report was submitted to Cabinet on 30 June 2020 and in terms of Council wide budgets, this report reflected a significant underspend in the region of nearly £3m unanticipated funding for Teachers pay/pensions and Fire Service staff pensions, that the Authority had built into its own budget. However, this level of funding had subsequently been received from Welsh Government. Therefore, the extra £3m had therefore been allocated into a Capital Fund for investing in communities.

A Member asked Officers when they considered that the settlement for 2021-2022 would be received given that it was late this year.

The Interim Head of Finance, Performance and Change, advised that this was estimated to be received in the autumn of this year, ie with firstly a draft Statement in October. Though this timetable depended upon other factors, most notably the ongoing situation regarding Covid-19. The final settlement would, if all went to plan, then be received around December.

She stressed however that these dates were estimated only as opposed to being firm.

RESOLVED: That Members noted both the Presentation together with the Unaudited Statement of Accounts 2019-20 (Appendix A to the report).

191. ANNUAL GOVERNANCE STATEMENT 2019-20

The Interim Group Manager – Chief Accountant submitted a report, the purpose of which was to present to Audit Committee the Annual Governance Statement 2019-20 (AGS) for approval and inclusion within the unaudited Statement of Accounts 2019-20.

By way of background, he advised that Regulation 5 (2) of the Accounts and Audit (Wales) Regulations 2014 requires an authority to undertake, as part of its arrangements for corporate governance, an annual review of governance and report on internal control.

The Interim Group Manager – Chief Accountant added that, good corporate governance requires the active participation of Members and Officers across the Council. These arrangements are reviewed on an annual basis and the findings used to update the AGS. This helps to ensure the continuous improvement of the Council's corporate governance culture. The inclusion of the AGS within the Statement of Accounts also provided an overall appraisal of the controls in place to manage the Council's key risks and identifies where improvements need to be made.

The draft AGS 2019-20 had been reviewed by the Corporate Management Board (CMB) as well as by Cabinet also. The document was attached at Appendix A to the report.

A Member referred to page 219 of the AGS and the role of Councillors as critical friends of corporate governance. He noted that due to Covid-19 and the subsequent closure of the Council Offices, Committee meetings had to be cancelled until such time that they re-commenced remotely via Skype.

He asked the representatives from Audit Wales what their perception was of governance arrangements in BCBC (compared with other neighbouring authorities) throughout the Covid-19 crisis, especially in relation to the continuation of holding meetings remotely and the role of Members in the decision making processes of the Council. He asked this, as the pandemic had put extra challenges on local authorities to which Members had a duty to actively respond to.

A representative from the Wales Audit Office advised that Covid-19 and lockdown had led to the cancellation of meetings for some time due to Council Offices having to close because of social distancing and in order to reduce the spread of the virus.

She added that all Councils in Wales had now started holding Committee meetings remotely, albeit at a different pace, though all were now convening meetings through the likes of Skype or Microsoft Teams. She was not of the opinion that BCBC had been slow to act in this regard, when compared to other Welsh authorities, she added.

The Head of the Regional Internal Audit Shared Service added that in respect of the holding of Audit Committees since lockdown which the Member also made reference to, BCBC had started holding meetings of this Committee before any of the other local authorities that made up the Shared Service.

RESOLVED: That Committee approved the draft Annual Governance Statement 2019-20 with a minor amendment to include reference to the Welsh Government regulations in relation to virtual meetings at Appendix A to the report and agreed its inclusion within the unaudited Statement of Accounts 2019-20.

192. **PORTHCAWL HARBOUR RETURN 2019-20 (UNAUDITED)**

The Interim Group Manager – Chief Accountant submitted a report, the purpose of which, was to present to Audit Committee the unaudited Porthcawl Harbour Return 2019-20 for approval.

The Council's unaudited Return in respect of Porthcawl Harbour up to the financial year end of 31 March 2020, was attached at Appendix A to the report.

He explained to Members that the Harbour achieved a balanced position as at 31 March 2020. It generated £262,599 in fees, primarily for boat berthing/mooring. The main items of expenditure are staffing costs (£92,426) and depreciation of the Harbour assets (£113,518). The value of the Harbour and associated assets, including the kiosk and slipway, as at 31 March 2020 was £3,170,299.

A Member asked in terms of the mooring of vessels in the harbour, if the owners were allowed to fully reside on the boats and other crafts there.

The Interim Head of Finance, Performance and Change, advised that Finance would not be able to answer this question, though the Member may wish to address the Head of Operations – Community Services regarding this, outside of the meeting.

RESOLVED: That Members approved the unaudited Porthcawl Harbour return 2019-20 at Appendix A to the report.

193. **ANNUAL INTERNAL AUDIT REPORT 2019-20**

AUDIT COMMITTEE - THURSDAY, 16 JULY 2020

The Head of Regional Internal Audit Service presented a report that provided the Head of Internal Audit's Annual Opinion on the Council's control environment in relation to governance, risk management and internal control and to inform the Audit Committee of the work and performance of Internal Audit for the Financial Year 2019-20.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an Annual Report to support the Annual Governance Statement. The report should cover the 5 bullet points as listed in paragraph 3.1 of the report

The 2019-20 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 18th April 2019 and identified audit work planned for that particular year.

The Internal Audit Annual Report was at Appendix A to the report, which summarised the reviews undertaken during 2019-20 including any counter fraud work, the recommendations made and any control issues identified. A total of 35 reviews were completed with an audit opinion and a total of 103 medium and high recommendations made. A detailed breakdown is included at Annex 1 of the appendix.

Progress against the 2019-20 Risk Based Plan was attached at Annex 2 to the report, which illustrated that the majority of planned audit reviews have been undertaken during 2019-20, despite the reduced staffing resources.

Taking into account the results of the internal audit reviews completed during 2019-20, the recommendations made and considering other sources of assurance the Head of Internal Audit's annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for 2019-20 is of reasonable assurance. No significant cross-cutting control issues have been identified that would impact on the Council's overall control environment and the weaknesses identified are service specific.

The Head of Regional Internal Audit Service then, for the benefit of Members, went through some of the key areas of work contained in the Annual Internal Audit Report 2019/2020, appended to the covering report.

A Member asked that in relation to Section 3 of the Appendix where limited assurance opinions were identified, if additional information could be provided to the Committee. Specifically, with regards to Contract Management, the Member asked if information about the Contracts involved, together with financial information and the identified issues could be provided to Members.

The Chairperson closed debate on the item by advising Officers that with the change to the way the Council was now working in light of the pandemic etc, proactive engagement needs to continue between departments and service areas within the Authority and Internal Audit in relation to internal controls and working practices. . This could then be shared with Members as appropriate.

- RESOLVED:
- (1) That Members gave due consideration to the Annual Internal Audit Report for the Financial Year 2019-20, including the Head of Internal Audit's Annual Opinion on the Council's control environment in relation to governance, risk management and internal control.
 - (2) That the Head of Internal Audit provide detail to the Members in relation to the Contract Management report.

194. REGIONAL INTERNAL AUDIT SHARED SERVICE CHARTER 2020-21

The Head of Regional Audit Service presented a report, in order to share with the Committee the Regional Internal Audit Shared Service Charter for 2020/21 which covered all four local authorities that comprised the Shared Service.

The report gave some background information, following which the Head of the Regional Internal Audit Shared Service referred Members to paragraph 3.7 of the report which confirmed that the Charter was split into the following sections:-

1. Purpose, Authority and Responsibility;
2. Independence and objectivity;
3. Proficiency and due professional care;
4. Quality assurance and improvement program;

He proceeded by confirming that the PSIAS requires the Head of Internal Audit to review the charter periodically, though final approval resided with the Audit Committee.

The Regional Internal Audit Shared Service Charter for 2020-21, was attached at Appendix A to the report. This had been reviewed and updated, to ensure it continued to reflect the requirements of the PSIAS and is applicable to all the participating Councils that comprised the Shared Service, he added.

RESOLVED: That Members considered and approved the Regional Internal Audit Shared Service Charter for 2020/21 as attached at Appendix A to the report.

195. FORWARD WORK PROGRAMME 2020-21

The Deputy Head of Finance submitted a report in order to seek approval for the proposed Forward Work Programme for 2020-21.

She explained that effective Audit Committees help raise the profile of internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. These processes enhanced public trust and confidence in the financial governance of an Authority.

Paragraph 4.2 of the report listed the proposed agenda items scheduled for the next Committee meeting on 10 September 2020.

The Appendix to the report also showed a further list of agenda items proposed to be submitted to the next two scheduled meetings after the 10 September 2020 meeting.

The Chairperson noted that one of the items for the September Committee, was the Corporate Risk Assessment 2020-21. She noted that quite a lot had happened due to the Coronavirus, so she asked Officers if this report would encapsulate all the added risks that had arisen due to Covid-19, including those that had placed an added financial burden on the Authority.

The Interim Chief Officer Finance, Performance and Change advised that, since the pandemic had emerged and lockdown had taken place, Cabinet/CMB had introduced Gold command meetings in order to look at the effect this had on the Council in terms of risks and increased financial challenges.

AUDIT COMMITTEE - THURSDAY, 16 JULY 2020

This had initially been an emergency situation for some time and these meetings had been convened on a very regular basis.

The Authority were now more in a state of building a recovery plan and these meetings had now reduced in their frequency, so it was more a case of monitoring risks, including those on a Directorate by Directorate basis, going forward.

A Member added that when preparing the Risk Assessment report, lower level as well as higher level objectives of the Authority needed to be looked at.

The Interim Chief Officer - Finance, Performance and Change replied that there were three main pieces of work that the Council needed to concentrate on going forward, which were its financial sustainability, fulfilling the Council's Corporate Objectives as outlined in its Corporate Plan and the Council's risks and overriding priorities.

RESOLVED: That Members considered and approved the proposed Forward Work Programme for 2020-21.

196. **URGENT ITEMS**

There were no urgent items.

The meeting closed at 16:29