

**NORTHUMBERLAND COUNTY COUNCIL
AUDIT COMMITTEE**

At a virtual meeting of the **Audit Committee** held on Wednesday, 25 November 2020 at 10:15 am.

PRESENT

G Hill (Chair)

COUNCILLORS

L Grimshaw
M Purvis
L Rickerby

M Swinburn
D J Towns

CO-OPTED MEMBERS

P Topping

S Watson

ALSO PRESENT

Councillor B Flux, Business Chair

Councillor N Oliver, Portfolio Holder for Corporate Services

OFFICERS IN ATTENDANCE

K Angus	Executive Director of HR and OD and Deputy Chief Executive
T Candlish	Senior Auditor
C Hand	Executive Director of Finance (Section 151 Officer
A Hartwell	Senior Manager Safeguarding and Education Performance
D Lally	Chief Executive
K McDonald	Acting Chief Internal Auditor
B McKie	Group Assurance Manager
A Mitchell	Director of Corporate Assurance
K Norris	Democratic Services Officer
M Oldham	Senior Auditor
A Stewart	Finance Manager

ALSO IN ATTENDANCE

D Reay, C Waddell - Mazars (External Auditors)

A Lister, South Tyneside Pension Service

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56. CHAIR'S OPENING COMMENTS

The Chair said, notwithstanding the pandemic and economic conditions, this authority was currently facing significant challenges. Members of the public and those internally had raised concerns about conduct at some of the County Council meetings and this was a concern across Local Government which would be the subject of future reports and discussions. There were concerns that virtual meetings had led to a decline in Councillors' behaviour generally. The Chair said that she had spoken to Councillor Flux, the Business Chair, who had agreed that it would be appropriate for Chairs to remind members to be respectful to each other and to officers at meetings and otherwise. Councillor Flux emphasised the importance of members showing respect to everyone, having patience, showing general adherence to the rules of the Council and rules about behaviour.

57. APOLOGIES FOR ABSENCE

Apologies were received from Councillor Castle.

58. MINUTES

RESOLVED that the minutes of the Audit Committee meeting held on 30 September 2020, as circulated, be confirmed as a true record and signed by the Chair.

59. REPORTS OF THE EXTERNAL AUDITOR

(a) Verbal Update on the audit progress of the Council's Statement of Accounts 2019-20

Mr C Waddell, Mazars, said the above audit was currently ongoing and there were a number of issues for the team to consider in the context of this year's value for money conclusion. At this stage he could not add anything further.

RESOLVED that the information be noted.

(b) Update on the audit progress of the Pension Fund Accounts 2019-20

The Audit Completion Report had been circulated to members on Thursday and set out the status of audit work providing an update on each area of work as it currently stood.

A letter summarising the results of the audit had been issued to the auditor of Northumberland National Park Authority to enable that audit to be signed off.

In terms of the work, Mr Waddell said this was broadly complete. Advice had been taken from the National Audit Office to ensure consistency in approach and whilst they had advised that the audit could not be signed off until the County Council audit was complete, work could be carried out and finalised at that time. Regarding the actual accounts, it was anticipated that an unqualified opinion would be issued, which was good. In context of the uncertainty around the financial markets at the end of March, extra work had been carried out to obtain assurances needed.

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A draft report was included with an Emphasis of Matter paragraph to highlight the merger between Northumberland County Council and Tyne and Wear Pension Funds from 1 April 2020. The Pension Fund had not declared a material valuation of certainty in relation to investments, so it was not considered appropriate to include an Emphasis of Matter in relation to that issue. Work was mostly complete with some minor tweaking required.

The Annual Report would need to be published by the deadline date noting that when the Pension Fund Audit was finished completely and issued, the consistency report would be issued at the same time.

In terms of wider powers, no members of the public/press had raised any issues during the 2019/20 audit.

The status of audit work was set out on page 4 of the report and a verbal update, which would be followed up in writing, was provided as follows:

- Transfers in – work was now complete with nothing significant to report.
- Contributions receivable – work was now signed off with nothing significant to report.
- Commutations and lump sums – work was now signed off with nothing significant to report.
- Benefits payable – work was now complete with nothing significant to report.
- Transfers out – a sample was still to be tested, information had been received yesterday and it was anticipated this work would soon be complete.
- Work of an expert – Further information was required, and this should be forthcoming shortly. It was noted that this had not held up a letter being issued to EY, which had been done.
- Disclosure points – a run through of the revised set of accounts was required.
- Audit closure procedures – this would be done at the end of the process.

Significant findings were set out on page 5 of the report, assurances had been received and there were no issues to bring to members' attention.

One internal control recommendation regarding Accounts payable had been made details of which were set out on page 9 of the report.

A summary of misstatements was included on pages 10 and 11. Letters of representation would be required from officers at the time the audit was signed off.

Adjusting the statements to the auditor of Northumberland National Park Authority was reported so that it would be considered upon conclusion for that entity. It was unlikely this would cause any material issues but that was a judgement for EY.

Changes to disclosure amendments were included.

In response to a question from the Chair regarding timescales, Mr Waddell said Mazars would issue a follow up letter for members' consideration when all the work on the Pension Fund was complete. This would include his verbal update and the work outstanding on transfers out and work of an expert. The sign off would be at the same time the Council signed off the Pension Fund.

Work was ongoing in terms of the Council's Statement of Accounts and the FM and to give a timeframe for completion would be difficult.

RESOLVED that the information be noted.

60. REPORTS OF THE EXECUTIVE DIRECTOR OF FINANCE AND SECTION 151 OFFICER

(a) Pension Fund Accounts 2019-20

Mr C Hand, Executive Director of Finance and Section 151 Officer, introduced the above report which provided the Audit Committee with an overview of the key issues related to the Council's 2019-20 Pension Fund Annual Report and to assist Members in carrying out their role in reviewing the Financial Statements. (A copy of the report is attached to the signed Minutes as Appendix A.) The Pension Fund Annual Report and Accounts had been circulated to members separately (a copy of which is also attached to the signed Minutes).

This was a stand-alone document which formed part of Northumberland County Council's Financial Statements but required a separate Annual Report, under the LGPS Regulations, to be published by 1 December. The two documents needed to be consistent which was one of the checks carried out by External Audit as reported in the previous item.

Members were being asked for approval to publish this version of the accounts on the website to meet that requirement for the pension scheme. A summary of the purpose of the key statements were set out in the table on pages 3 and 4 of the report. Mr Hand highlighted that there had been an increase in the number of active members from 9,248 to 9,326 during the year and also an increase in pensioner members from 8,806 to 9,198 during the year as shown on page 59 of the accounts with more detail in Appendix 1 on page 92. The report also highlighted the financial position as shown on page 71 and 72 of the accounts, showing the market fund was £1.4 billion at the end of the year which was a 7.5% reduction and reflected the current economic climate.

As reported earlier, the Pension Fund transferred to Tyne and Wear on 1 April so Northumberland's last day of reporting on this entity was 31 March 2020.

Mr Hand thanked Andrew Lister from the pension service for all his hard work on the accounts and for being in attendance today to answer any questions members may have.

In response to a query from the Chair about the structure of South Tyneside Pension fund, it was confirmed that this was led by South Tyneside Councillors.

Upon a show of hands it was:

RESOLVED that the Pension Fund Annual Report and Accounts 2019-20 be approved.

(b) Treasury Management Mid-Year Review Report for Period 1 April to 30 September 2020

Mr C Hand, Executive Director of Finance and Section 151 Officer, introduced the above report which provided the Audit Committee with a mid-year review of the activities of the

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Treasury Management function for the period 1 April to 30 September 2020 and performance against the Treasury Management Strategy Statement (TMSS) 2020-21, as approved by the County Council on 19 February 2020. The report provided a review of borrowing and investment performance for the period set in the context of the general economic conditions prevailing so far during the year. It also reviewed specific Treasury Management prudential indicators defined by the (CIPFA) Treasury Management Code of Practice and CIPFA Prudential Code for Capital Finance in Local Authorities, (the Prudential Code), and approved by Council in the TMSS. (A copy of the report is attached to the signed Minutes as Appendix B.)

Mr A Stewart, Financial Manager, drew the committee's attention to page 9 of the report which covered borrowing activity 2020-21 and highlighted that interest rates had fallen with a forecast that they would remain low for a prolonged period. Shorter term rates were particularly attractive at present, as highlighted in the graph on page 6 of the report, and with that in mind, opportunities for shorter deals had been sought for the 2020/21 borrowing requirements of £115 million. At the date of writing the report nine forward borrowing deals had been secured for £75 million with other local authorities at an average term of 1.73 years.

In terms of total external borrowing, this had increased over the period by £37.3 million to £787.7 million. The figure was forecast to increase to £845.4 million by the end of the year in order to fund the capital programme. It was highlighted that interest payable on borrowing was forecast to be £2.6 million lower than estimated in the budget for this year due to lower than expected interest rates, market conditions, the Council's emphasis on shorter term borrowing and the reduced need to borrow.

Investment activity was covered in pages 9 to 11 of the report. Page 10 highlighted that the balance had reduced from £191 million to £176 million over the period and was projected to reduce further to £100 million by the end of the year as capital spend was incurred. Over a 6 month period the overall average rate of return achieved on investments was 0.85% which was slightly higher than the average due to previous decisions made in securing deals with other authorities. The Council's budgeted investment return was £1.4 million and that figure was forecast by the financial year end. Investment balances had been higher which had offset the lower interest rates currently being paid.

In summary Mr Stewart said the Council had operated within all its prudential limits as set out on pages 11 to 14 of the report.

Questions were raised and the following information was provided:

- In response to comments from the Vice Chair, Mr Stewart acknowledged that more local authorities were now finding themselves in financial difficulties, the risks associated with lending to other Local Authorities could therefore be perceived to have increased. He said there was a question as to whether the Government would allow a Local Authority to go bust and not be able to honour commitments so that would offset the risks associated with placing investments with other Local Authorities. It was, however, worth taking up with Treasury Advisors in Link Asset Services for their view.
- With reference to Paragraph 7.1, page 11, Capital Expenditure - Human Resources, Mr Stewart said he did not have details of the existing capital programme to hand so he did not know exactly which scheme or schemes that would relate to. He would follow this up and provide members with details.

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- Mr S Watson, Independent Member, said the document did not provide a flavour regarding the actual risk of any activity and felt that more clarity was needed. The risk landscape was shifting quite rapidly at present and he queried if it would be possible to be provided with more information. In response Mr Hand said the Council was working in unprecedented circumstances but he acknowledged the point made and said officers would reflect on this, look at the risk register and follow it up with the Treasury Advisors. He added that it should be recognised that any investment had an element of risk and it was part of Treasury Management's role to manage that risk appropriately. He would ask officers to produce a report to show in more detail the position regarding investments by counter party risk ratings.
- Mr P Topping, Independent Member, said one of the points about risk strategy was its ability to identify and respond to new and emerging risks. It had been acknowledged there was a risk regarding other Local Authorities and he said the strategy could not be static from one year to another. If there were increasing risks mitigation could include how to act if one of the Local Authorities with which the Council was dealing was flagged up as being financially vulnerable and the Council must be dynamic in terms of managing this risk.
- Mr Hand said it was better to deal with each individual treasury management transaction on its own merits at the time. There was an appropriate process and due diligence before each amendment was made and the portfolio was reviewed. Mr Stewart assured members that in terms of investments placed, regular updates were received through the markets and through Link Asset Services. The team were monitoring these daily but officers would pick up the previous point about other Local Authorities.
- Councillor Towns referred to a particular Local Authority being in financial difficulties as they had invested heavily in shopping centres and retail. He said there was some familiarity in that, previously with Arch and now Advance Northumberland. He queried if, under the Committee's new remit going forward, it would receive similar reports for the Council's own development company. In response the Cabinet Member for Corporate Services said the whole retail scene was very uncertain but there was an Advance Shareholder Group which met monthly and included Senior Council Officers and Members. Financial reports were received from Advance and these were scrutinised at a higher level than before because of the current situation. Officers were carrying out scenario planning and monitoring all the finances within the group boundary. Debt analysis was being received across the portfolio and it was being looked at in detail. Mr Hand added that the Council's investments in these areas were for regeneration and policy reasons and were not reliant on commercial investments to support core services.
- Mrs Lally, Chief Executive, said as shareholder representative she had expressed some serious concerns about some of the issues relating to Advance currently and a report had been added to the work programme for February which would cover those issues. For clarity this was not just about retail but about wider issues around the loans.
- Following discussion about some of the comments made around retail decisions, the Chair said the role of the Audit Committee was to look at the wider point of the whole risk framework and some decisions could have had more scrutiny.

Upon a show of hands it was:

RESOLVED that

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- (1) The report be received and the performance of the Treasury Management function from 1 April to 30 September 2020 be noted.
- (2) The report be presented to County Council for information.
- (3) The Finance Manager would provide members with details of why Human Resources was showing the forecasted outturn as detailed in the report on page 11, paragraph 71.
- (4) A report be provided with regard to actual risks around activities to show in more detail the position in terms of investments by counter party risk ratings.

61. REPORT OF THE EXECUTIVE DIRECTOR OF ADULTS SOCIAL CARE AND CHILDREN'S SERVICES

Review of External Inspection Reports – Adults & Children's Services

Mr A Hartwell, Senior Manager Performance Education and Safeguarding, presented the above report which informed members of the activity pertaining to Adults and Children's Services regarding external inspections and associated actions. This was over the period from 1 April 2020 to 30 September 2020. (A copy of the report is attached to the signed Minutes as Appendix C.)

The report differed from those presented to previous meetings as there had been no formal inspections undertaken since COVID 19 restrictions had been implemented in March. The report provided details of the following areas:

- Scrutiny was continuing both internally and externally and the regulators of the Care Quality Commission (CQC) and Ofsted had been active within Northumberland.
- The report described activity in relation to adult care settings where there had been support calls to establishments and no concerns had been raised.
- Improvements had been made in Children's residential homes.
- From September there had been 13 visits to schools.
- With reference to the Special Educational Needs and Disabilities action plan and the action plan for the Joint Target Area Inspection in relation to Child Exploitation, quarterly monitoring had been undertaken.
- Inspections had started again by the CQC in Adult Services and across the country Ofsted had initiated a series of focussed visits in Local Authorities, but these had been paused due to the latest COVID restrictions.

In response to questions the following information was provided:

- In terms of online technology, there had been quarterly virtual meetings held with the Department for Education (DfE) and NHS England around the Special Educational Needs and Disabilities written statement of action. Visits to schools had been carried out physically, likewise when inspectors visited Kyloe House. It was a challenge to do those assessments remotely but, where possible, regulators had tried to use virtual methods.
- Concerns were raised as to whether there was sufficient equipment available to provide children with what they needed to reach the required standard when they had been behind for so long. Mr Hartwell said there had been coordinated work in

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place between Children's Services and schools since the beginning of the pandemic to ensure equipment was distributed to those children and families who needed it most and that was an ongoing task. The Cabinet Member for Corporate Services added that another 300 devices would be provided, and work was being carried out to ensure they were well used and monitored. He would keep Councillor Grimshaw informed.

- Assurance was sought that should an issue arise, virtually or otherwise, that measures were in place to protect the Council to ensure any problems were dealt with quickly and efficiently. Mr Hartwell stated that all systems in place before the pandemic, such as whistleblowing, were still in place and were allocated and responded to. The Senior Management Team was meeting more regularly and situations were monitored to ensure they were concluded satisfactorily. In response to further comments, Mr Hartwell said whistleblowing had been prominent in discussions at senior management meetings and had been a technique that had been used as referenced in his report. It had been active and present within senior management circles and he was confident that managers would be sharing this with their staff.

The Chair thanked Mr Hartwell for his report and upon a show of hands it was:

RESOLVED that the findings of the report be noted.

62. REPORT OF THE ACTING CHIEF INTERNAL AUDITOR

Key Outcomes from Internal Audit Reports (Issued 2 July 2020 – 6 November 2020).

Mr K McDonald, Acting Chief Internal Auditor, introduced the above report which advised members of key outcomes from Internal Audit report issued between 2 July 2020 and 6 November 2020. (A copy of the report is attached to the signed Minutes as Appendix D.)

The report outlined outcomes from six issued Internal Audit Reports as well as a briefing note prepared following the closure of a school within the county. Mr McDonald drew members' attention to the table which started on page 5 of Appendix 1 to the report and said members would be aware that Internal Audit undertook evidence checking where recommendations were stated as implemented. As reported to the committee in July, officers had been unable to carry out evidence checking due to the pandemic arrangements. They had therefore gone back and performed appropriate evidence checking against all of July's reports to ensure nothing had been missed.

Reference was made to page 13 which reflected the change in arrangements during the pandemic and provided a short summary of some additional work undertaken during the period to provide a flavour of the outcomes.

The Chair commented on the challenges faced by Internal Audit to complete risk checks and, in accordance with Government advice, pay all grants as soon as possible when sometimes the money had not even been received.

The Vice Chair referred to many Council staff having an increased and varied workload and raised concerns regarding some of the items on page 8 of Appendix 1:

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- Due to some previous questionable activity on a previous report, it was of concern that a significant number of Purchase Orders were being raised retrospectively and Councillor Swinburn questioned why the correct process was not being followed.
- In terms of service areas not meeting the invoice payment target dates set out by the Authority, this had a knock-on effect to suppliers which could be quite significant in the current climate. It was therefore even more important to meet target dates and pay bills on time.
- The lack of a robust process for approval of purchase card expenditure raised concerns and reference was made to activities this had led to in another authority.

On page 9, with reference to a single point of failure. this raised wider concerns that had been raised previously. Problems arose when individuals within the Authority were absent and work could not be progressed. It was suggested that shared mailboxes or a process of delegated access was the way forward as work should not come to a halt if an individual was absent.

The Chief Executive said she fully agreed with the Vice Chair's comments around procurement, purchase orders and contractual arrangements and advised members that some of the exception reporting around Audit now came to the Executive Team. Mrs Lally said that, irrespective of COVID, payment of invoices and raising of purchase orders ensured good governance within an organisation and some of these areas needed to improve rapidly. There was a plan of work in place to address this and the Executive Team received regular reports from the Acting Chief Internal Auditor who attended their meetings to present them. Mrs Lally had been very clear, irrespective of management arrangements, that if Internal Audit was unhappy with any process, they must raise that through the appropriate governance channels. She acknowledged that times were challenging but actions would be reviewed regularly and if the required progress was not forthcoming this would be raised with the Director and management team for that area.

In response to Mr Watson's concerns about some of the issues being identified as medium priority, Mr McDonald reiterated the comments made by the Chief Executive about Internal Audit reporting to the Executive Team and said this was a good step forward. He explained that when discussions around those issues were held with management in terms of finalising the report, Internal Audit was assured that action had already been taken to address the points raised. In terms of accounts payable and the procure to pay audit, additional reports had been raised and run by the management team to identify areas of non-compliance which were then escalated quickly. With reference to purchase card expenditure, the issues identified had only applied to a proportion of it and, had they applied to all of it, this would have warranted a higher recommendation. Similarly, with the purchase order recommendation, the number of individual orders in comparison to the value across the entire Authority warranted a medium priority recommendation. Officers then monitored the situation and if it was found there had been no progress it would be escalated to a higher priority recommendation.

Mr Topping referred to the audit about perimeter security in which the report stated there was limited capacity to identify breaches from security events. He asked for assurance about this as the inability to identify security events would limit the Council's ability to anticipate more serious security incursions. In response the Cabinet Member for Corporate Services said a new Security Board had been set up and described the work

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being undertaken by it to improve systems. Progress was being made and this would continue to be a priority. Mr McDonald added that the system in place at the time of the audit was a temporary solution and since then a new system had been put in place by Information Services. This was currently being evaluated to identify any shortfalls.

RESOLVED that the key findings from good practice identified and management action taken in response to the Internal Audit reports issued, as summarised in Appendix 1 of the report, be noted.

63. URGENT BUSINESS

Governance Framework

The Chair said she had agreed to a request from Mrs K Angus, Executive Director of HR and OD and Deputy Chief Executive that she be allowed to give a brief update on the recent meetings regarding the new governance structure and the progress of investigations

Mrs Angus said, as members would be aware, at the last meeting she had presented a summary governance framework in relation to providing some assurance as to how the Council was managing an unprecedented set of governance issues which it was experiencing.

The purpose of that framework was to establish and reassure Audit Committee that there were lines of accountability and also potential future learning from the number and nature of the unprecedented set of governance issues which were taking a significant amount of officer time to review, categorise and ensure that robust governance was being applied to the processes which the organisation was needing to facilitate.

She was pleased to report that the Council had made good progress regarding the many matters which it had been dealing with and that the Director of Corporate Assurance and a team of independent consultants had assisted with. She asked members of the Audit Committee to note that the Council was still managing these unprecedented set of extraordinary governance matters and therefore the issues that the Council was dealing with were predominantly live issues and were likely to remain so for some time until the matters came to a conclusion.

Due to confidentiality and the sensitive nature of these matters, Mrs Angus said it would be inappropriate to expand on these matters further at this time. In order to reassure members of the Audit Committee regarding the robustness of the assurance arrangements which were currently in place she had requested, with the Chair's agreement, an extraordinary Audit Committee to be held in the coming weeks to provide more detailed assurance to members on the set of unprecedented governance matters which were currently being managed by the Council and members should receive notification of the date and time of that meeting very shortly. Mrs Angus reiterated that the details provided would not be about the live issues but about the processes and assurance which could be provided to ensure that matters were being managed in line with the appropriate policies, procedures, governance and legal advice being provided to the authority at this time.

It was anticipated that in the future, a learning exercise would be completed to consider the unprecedented set of governance issues that the authority had experienced, the learning which could be obtained from that and how that could be applied in the future,

however, the Council could only do that when all matters were concluded which was some way off.

Mrs Angus said that was as much information she could provide at the present time.

64. DATE OF NEXT MEETING

The Chair asked members to look out for notification of the extraordinary Audit Meeting.

The next ordinary meeting was scheduled for Wednesday, 27 January 2021 at 10.15 am.

65. EXCLUSION OF PRESS AND PUBLIC

RESOLVED

- a) That under Section 100A of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following items on the agenda as they involved the likely discussion of exempt information as defined in Part 1 of the Schedule 12(A) of the 1972 Act, and
- b) That the public interest in maintaining the exemption outweighed the public interest in disclosure for the following reasons:-

Agenda Item	Paragraphs 1,2, 3 and 5 of Part 1 of Schedule 12A
11	Information relating to any individual; Information which was likely to reveal the identity of an individual; Information relating to the financial or business affairs of any particular person (including the authority holding the information); Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.
Agenda Items	Paragraph 3 of Part 1 of Schedule 12A
12, 13	Information relating to the financial or business affairs of any particular person (including the authority holding the information).

66. MINUTES

RESOLVED that the confidential minutes of the Audit Committee meeting held on 30 September 2020, as circulated, be confirmed as a true record and signed by the Chair.

67. REPORT OF THE SERVICE DIRECTOR – CORPORATE ASSURANCE

Risk Management Update

Ms A Mitchell, Service Director – Corporate Assurance introduced the above report which provided Audit Committee with an update on progress with the development, implementation and embedding of risk management within the County Council; and to

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inform Audit Committee of the latest position of the corporate risks as agreed by Executive Team on 19 October 2020. (A copy of the report is attached to the signed Minutes as Appendix E.)

Mrs B McKie, Corporate Assurance Manager highlighted the key points within the report and invited questions from members.

Discussion ensued and several points were raised.

RESOLVED that

- 1) the contents of the report be noted.
- 2) the points put forward by Members of the Audit Committee be noted and followed up.

68. REPORT OF THE ACTING CHIEF INTERNAL AUDITOR

Strategic Audit Plan 2020/21 – Interim Monitoring Statement

Mr K McDonald, Acting Chief Internal Auditor, introduced the above report which provided the Audit Committee with an interim monitoring statement in respect of the Strategic Audit Plan for 2020/21. (A copy of the report is attached to the signed Minutes as Appendix F.)

The table on page 2 of the report showed the current status of all 42 planned audit assignments. As mentioned to members at July’s Audit Committee, the Plan was prepared before the pandemic and had been required to change to mirror the changing risk profile of the Authority.

Appendix 1 provided updates and outlined additional work Audit Committee had been involved with following the Coronavirus Pandemic.

RESOLVED that the progress set out in the Strategic Audit Plan Interim Monitoring Statement, attached as Appendix 1, be noted along with the levels of planned coverage achieved by Internal Audit at this stage in the year.

CHAIR: _____

DATE: _____