

**AUDIT COMMITTEE**  
**31/10/2023 at 6.00 pm**



**Present:** Councillor Mr G. Page (Independent Chair)  
Councillors Akhtar, Al-Hamdani, Arnott, S. Bashforth, Davis,  
Ghafoor, Islam, Salamat and Sykes

Also in Attendance:

Chris Kelsall	Assistant Director – Finance
Paul Rogers	Constitutional Services
Anne Ryans	Director of Finance

1           **APOLOGIES FOR ABSENCE**

There were no apologies for absence received.

2           **URGENT BUSINESS**

There were no items of urgent business received.

3           **DECLARATIONS OF INTEREST**

There were no declarations of interest received.

4           **PUBLIC QUESTION TIME**

There were no public questions for this meeting to consider.

5           **MINUTES OF PREVIOUS MEETING**

Resolved – that the minutes of the meeting of the Audit Committee held on 5 September 2023 be approved as a correct record.

6           **UPDATE ON EXTERNAL AUDIT MATTERS**

The Committee received and discussed a report from the External Auditor which sets out the Draft Audit Completion Report for the year ending 31 March 2023.

The report sets out progress to date on the audit of the 2022/23 Statement of Accounts. This is presented in the format of a Draft Audit Completion Report and highlights that there is still some work to be finalised before the audit of the 2022/23 accounts can be completed. As the reports advises, there remains only a limited number of areas that still require finalising and the work completed so far does not highlight any major areas for concern.

Danial Watson, External Auditor, informed the Committee that they have now received a signed set of accounts and letter of representation for 2021-22 and that should be signed off this week. They have assurances from the Pensions Fund Auditor which is good news. There is a relatively small error in the Pension Fund where the final version does not show the Council's proportion of that area of pension Fund assets. He informed the Committee that the Pension Fund requires amendment but that it is due to a timing issue when the Pension Fund Auditor produced their report. The amount is £70 million and the Council has a small share of that amount which will be shown in the final version.

Daniel Watson referred to a few queries left outstanding on the Council's valuation of Property Equipment which is currently being worked through with the Council's Finance Team. The main area where there is a change in the accounts is in relation to the Asset Ceiling calculation which is referred to later in the report. With regard to the Valuation of Investment Properties, that is now complete and there are no issues arising. He drew attention to the asset ceiling calculation where the Actuary makes the assumption that the working life of the Council is 7 years. The Council's Auditor feels that as a public body the working life of the Council should be indefinite which will increase the asset ceiling. The External Auditor is working with the Actuary to get a revised ceiling calculation which will recognise all of the Council's assets in the final version. It will mean that that the Council has a much larger pension fund surplus. There are no significant findings in the Management of Override Controls. The final area of risk is in relation to the shareholders in the Manchester Airport that work is complete and there are no matters to bring the Committee's attention.

Daniel Watson informed the Committee that the Council has provided a good quality set of accounts in line with agreed timescales and support from the Council's officers. He referred to the Summary of Misstatements which show relatively small errors and they wouldn't expect the Council to adjust the accounts for such small errors. Value for money is work in progress.

In response to points raised by the Chair, Daniel Watson informed the Committee that there is work on going at a national level regarding addressing the backlog of audit opinions. Part of this is the Controller Auditor General is looking at the scope of work for local audit for 2023-24 onwards so it is envisaged that the work required in local pensions and property requirements and equipment is reduced thereby giving less delays. Regarding related pay transactions he advised that the External Auditor needs to be satisfied that these are complete and accurate. Where officers circumstances change they need to be picked up when the officers are producing the accounts. With regard to Councillors, they declare their interests at meetings. The External Auditor will make sure that management actions are completed and included in the final accounts.

The Director of Finance informed the Committee that in accordance with the Committee's wishes from the previous meeting, a letter was written to the Greater Manchester Pension Fund regarding the delays in the pension fund but a response had not yet been received.

Resolved – that the Committee notes and endorses the Draft Audit Completion Report by the External Auditor.

## **UPDATE ON GENERAL MATTERS**

The Committee received and discussed a report submitted by the Director of Finance which gave an update on issues which have previously been reported to the Audit Committee, including financial challenges being experienced at other Local Authorities and the current position in relation to the audit of the Councils accounts for 2021/22 and 2022/23.

This report sets out six key matters which have the potential to impact on the future work of this Committee in undertaking its governance role within the Council. These are covered in detail at Section 2 of the report.

Members were reminded that at previous Audit Committee meetings there have been reports which have advised on a number of financial issues impacting on the whole Local Government sector and specific matters relating to Oldham Council. This report provides some follow up information in relation to issues previously raised.

Members were further reminded that the Committee had received information about the matters which have resulted in the S151 Officers of several Local Authorities issuing a Notice under the powers of S114(3) of the Local Government Finance Act 1988 (a Section 114 Notice) that the expenditure of the Authority would exceed the resources available to finance it. These Authorities include the London Borough of Croydon, Slough Borough Council, Woking Borough Council and Thurrock Council.

Each of the above Councils is still facing a substantial challenge to stabilise its financial position and it will take many years to address the consequences of the issuing of the 114 Notices. Details relating to the issue of Section 114 Notices in relation to Nottingham City Council, Northumberland County Council and Birmingham City Council are set out in paragraphs 2.3 to 2.5 of the report.

The Director of Finance drew attention to a further four Councils that are facing financial challenges and are at risk of Section 114 Notices being issued, paragraphs 2.6(a) to 2.6(d) refers.

In response to a query about the Section 114 Notice issued to Birmingham City Council relating to financial liabilities regarding Equal Pay claims and an in-year financial gap within its budget which at the time stood in the region of £87m and how this Council stood on such matters, the Director of Finance informed Members that the Council did a very extensive exercise on equal pay when the issues first arose back in 2011-12 when a

review was undertaken. We were able to rectify our equal pay position and payments were made to a range of qualified individuals. The Council's process around pay in respect of grading and evaluation should stand the test of any challenges unlike Birmingham who did not set up the process properly.

The Director of Finance advised the Committee that in accordance with the Committee's instruction at the previous meeting a letter had been written to the Greater Manchester Audit Office regarding the delay to the audit of the 2022-23 Statement of Accounts but as yet no response had been received.

Resolved – that

(i) the Committee notes the receipt from the External Auditor of a letter advising of a delay to the audit of the 2022-23;

(ii) the report be noted.

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### **TEACHERS' PENSION AGENCY 2022/23 END OF YEAR CERTIFICATION**

The Committee received a report submitted by the Director of Finance regarding Teachers' Pension Contributions. These are paid over to the Teachers' Pension Agency and are subject to a specific external audit review, which results in an annual certification. The report details the outcome for the financial year 2022/23.

The audit of the Teachers' Pension Contributions paid over to the Teachers' Pension Agency is undertaken by KPMG LLP. The End of Year Certificate for the 2022/23 review is attached at Appendix 1 to the report. As can be seen, there were very few issues highlighted by the audit which is a good and an improvement compared to 2021/22. The Teachers' Pension Agency has confirmed its agreement to the contributions paid over to them by the Council for the financial year 2022/23.

Resolved – that the Committee notes the Certification of the Teachers' Pension Return for the financial year 2022/23.

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### **TREASURY MANAGEMENT HALF YEAR REVIEW REPORT 2023/24**

The Committee considered and discussed a report submitted by the Director of Finance which advised the Audit Committee of the performance of the Treasury Management function of the Council for the first six months of 2023/24 and provides a comparison of performance against the 2023/24 Treasury Management Strategy and Prudential Indicators.

The Council is required to consider the performance of the Treasury Management function in order to comply with the Chartered Institute of Public Finance and Accountancy's

(CIPFA) Code of Practice on Treasury Management (revised 2021). This quarterly report provides an additional update and includes the new requirement in the 2021 Code, mandatory from 1 April 2023, of quarterly reporting of the treasury management prudential indicators. This report therefore sets out the key Treasury Management issues for Members' information and review.

The report is presented to the Audit Committee to enable it to have the opportunity to review and scrutinise the Treasury Management Half Year Review report prior to its presentation to Cabinet and Council.

The Council operates a balanced budget, which broadly means cash raised during the year will meet its cash expenditure. Part of the treasury management operation is to ensure this cash flow is adequately planned, with surplus monies being invested with low-risk counterparties, providing adequate liquidity initially before considering optimising investment returns.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning to ensure the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans, or using longer term cash flow surpluses, and on occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.

As a consequence, treasury management is defined as: "The management of the local authority's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."

With regard to the Treasury Management Code of Practice

The Council has adopted the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice (Revised 2021) (the CIPFA Code) which requires the Authority to produce a quarterly treasury management update report; a requirement in the 2021 Code which is mandatory from 1 April 2023.

The Treasury Management Quarter 1 Update Report was presented to the Audit Committee for scrutiny on 5 September 2023. This report provides the Treasury Management position at the end of September 2023.

The Council's Treasury Management Strategy for 2023/24 was approved at a meeting on 1 March 2023. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the potential loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk

remains central to the Authority's Treasury Management Strategy.



**Oldham**  
Council

This Half Year Review report has been prepared in compliance with CIPFA's Code of Practice, and covers the following:

- An economic update for the second quarter of 2023/24;
- A review and updates of the Council's current treasury management position;
- Council Borrowing;
- Treasury Investment Activity;
- Treasury Performance for the first six months;
- Treasury Management Prudential Indicators;

The Treasury and Prudential Indicators are incorporated at Appendix 1 to this report.

In summary, the following key issues were brought to the Committee's attention:

### **1) Compliance with Statutory and CIPFA requirements**

The 2021 Prudential Code requires Treasury Management to be reported quarterly from the financial year 2023/24. The presentation of the Treasury Management Half Year Review Review 2023/24 to Audit Committee (this meeting) to enable scrutiny prior to presentation to Cabinet (13 November 2023), full Council (13 December 2023) ensures that the Council complies with its statutory requirements.

### **2) The Council's Capital Expenditure and Financing During the first half of 2023/24**

The level of capital expenditure forms one of the required prudential indicators. The 2023/24 projected outturn, based on actual expenditure to month 6 is £76.595m, a reduction of £33.710m compared to the original budget expenditure of £110.305m and a further reduction of £27,153m compared to quarter one forecast position. These projects and their associated financing packages will be reprofiled into 2024/25 and future years.

Capital Grants (£29.464m), capital receipts (£7.050m), Revenue and other resources (£1.079m) and prudential borrowing (£39.002m) were the sources of capital financing of the revised position.

### **3) The Councils Overall Borrowing Need**

The Council's underlying need to borrow for capital expenditure is termed the Capital Financing Requirement (CFR). This figure is a gauge of the Council's debt

position. Part of the Council's treasury activity is to address the funding requirements for this borrowing need. Depending on the capital expenditure programme, the treasury service organises the Council's cash position to ensure sufficient cash is available to meet the capital plans and cash flow requirements.



At the end of 2022/23, the CFR was £465.723m, and was forecast for the year 2023/24 to be £503.278m, the estimated Half Year Review CFR, based on the projected expenditure referred to above is £487.634m. The decrease is as a result of the projected reduction in actual capital expenditure 2022/23 and the projected position in 2023/24.

#### 4) Treasury Position at 30th September 2023

At the end of September 2023, the Treasury position was such that the net borrowing position was £87.401m. This was made up of:

- a) Total external borrowing £160.996m
- b) Investments £73.595m

Comparing this to the estimated borrowing CFR (CFR less PFI) of £293.847m means that the Council is estimating to be under-borrowed by £120.351m, compared to actual 2022/23 under borrowed position of £100.338m, and £113,341m under borrowed as forecast at the end of June 23 as illustrated in the table below:

	2022/23 31 March Actual £'000	2023/24 30 June Actual £'000	2023/24 30 September Actual £'000
Total Borrowing	160,996	160,996	160,996
Investments	(70,780)	(80,480)	(73,595)
<b>Net Borrowing</b>	<b>90,216</b>	<b>80,516</b>	<b>87,401</b>
Borrowing CFR (year-end position)	261,384	299,337	293,847
<b>Under Borrowed Position</b>	<b>100,388</b>	<b>113,341</b>	<b>120,351</b>

#### 5) Borrowing Position

No borrowing or debt rescheduling has been undertaken to date in the current financial year, it is anticipated that if the capital programme expenditure continues as projected then £12.5m of new borrowing will be required to fund this. The value of new borrowing is well within the approved £39.002m of prudential borrowing in the programme. Furthermore, it is confirmed that the Council operated within the prudential indicators as set out

in the annual treasury management strategy for the first quarter of the 2023/24 financial year



## 6) Investment Portfolio

The key investment portfolio issues to note are as follows:

- a) The Council held £73.595m of investments at 30 September 2023, including property funds (£15m), a slight increase of £2.815m compared to £70.780m held at 31 March 2023, but a reduction of £6,885m from the quarter one position. With the exception of the property fund, all the investments held are scheduled to mature within 12 months.
- b) The Treasury Team measures the financial performance of its treasury management activities both in terms of its impact on the revenue budget and its relationship to benchmark interest rates. The investment returns are measured against the Sterling Overnight Index Average (SONIA). The average rate of interest earned in the first quarter exceeds the budgeted position and average SONIA rate, however the average rate earned is slightly less than the benchmark SONIA which expects to gain 5% on top of average SONIA rate. This is due to the fast-moving interest rate environment and SONIA moves quicker than any fixed investments that have been placed. These can be seen in the table below.

	Budgeted Performance Rates / Benchmark SONIA Return %	Benchmark SONIA Return % Plus 5%	Actual Return %
Budgeted Investment Rates	4.400%		4.710%
Overnight SONIA	4.751%	4.989%	4.896%

## 7) Authorised Limit and Operational Boundary

The authorised limit is the “affordable borrowing limit” required by Section 3 of the Local Government Act 2003 and represents a control on the maximum level of borrowing. The operational boundary is the expected borrowing position of the Council during the year and reflects the maximum anticipated level of external debt.

Due to the change in the capital expenditure forecast it is recommended to reduce both the Authorised Limit and Operational Boundary, the revised limits are in the table below.

Prudential Indicator 2023/24	Original £'000	Recommended £'000
Authorised Limit	533,500	519,000





## 8) Liability Benchmark

This is another new indicator which compares the Authority's actual existing borrowing against a liability benchmark that has been calculated to show the lowest risk level of borrowing. The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making.

The liability benchmark calculation expects the Council to be a long-term borrower to finance the expected capital spend. There could be timing differences between when the Council externally borrows compared to when the expenditure is required due to the nature of capital works, but new treasury investments are therefore primarily made to manage day-to-day cash flows using short-term low risk instruments.

### Conclusion

As Members of the Audit Committee are aware, there are considerable risks to the security of the Authority's resources if appropriate treasury management strategies and policies are not adopted and followed. The Council has established good practice in relation to treasury management which have previously been acknowledged in both Internal and the External Auditors' Reports presented to the Audit Committee.

The Treasury Management activities followed the pattern of the established experience and good practice further evidenced with a rating of 'good' (the highest possible rating) in the recently issued Fundamental Financial Systems (FFS) audit undertaken by Internal Audit on the Treasury Management function.

In response to a query on the possible use of projected savings in capital expenditure from this year into transformation plans for the next financial year, the committee was informed that this would generally not be the case.

The Chair made reference to the recent very informative Treasury Management training delivered by Arlington Close and suggested that if there was a demand from those Members who could not attend could a further training day be offered.

The Committee was informed that the suggestion for further Treasury Management Training would be taken forward and that the suggestion would be put to Members who were unable to attend.

Resolved – that

(i) the Committee accepts the proposed revisions to the Operational Boundary and Authorised Limit as presented at paragraph 2.6.9 in the report;

(ii) commends the report to Cabinet; and

(iii) the recent Treasury Management Training be offered to those Members who were unable to attend and subject to demand an appropriate date be arranged in the near future.

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### **2023/24 INTERNAL AUDIT AND COUNTER FRAUD PROGRESS REPORT**

The Committee received and discussed a report submitted by the Head of Audit and Counter Fraud which provides Members with a high-level progress report on the work of the Internal Audit and Counter Fraud team for Q2 of the 2023/24 financial year which alongside:

- further progress reports on Q3 and Q4 for 2023/24 to be provided to the Committee during the year;
- the Head of Audit and Counter Fraud's Annual Report and Opinion for the year 2023/24; and,
- joint reports to the Audit Committee on Actions to address agreed service areas;

assists the Committee in discharging its responsibilities as set out in the Audit Committee's Terms of Reference, which form part of the Council's Constitution.

The report summarises the work carried out by the team from 1 April 2023 to 30 September 2023. During the first half of the year the team prioritised the Council's Fundamental Financial Systems (FFS) reviews to provide assurance in respect of the 2022/23 Financial Statements, and the Annual Opinion Report of the Head of Audit and Counter Fraud for 2022/23.

In addition, other Audit and Counter Fraud Team activity included:

- Continued support in respect of COVID-19 grant funding regimes, including responding to Central Government requests for supporting information in respect of grants received.
- Completion of a variety of other planned Audit reviews and reports on St Theresa's Primary School, St. Joseph's Primary School and Licensing Income.
- Ongoing work on audit reviews of Street Lighting, Energy Management, Land Sales, the Contract Register, Spindles Procurement, the Music Service and Burnley Brow Primary School, and the Council's Music Service.
- Corporate Counter Fraud activities have identified £123,626 of fraud, errors and overpayments. The Direct Payments Audit

Team (Children and Adults) have continued to deliver significant recovery outcomes which have generated £31,289 and £1,343,777 (respectively) for the period 1 April 2023 to 30 September 2023.



In response to Cllr Hamdani's query about why the accounts receivable report had been split into 2 reports, the Committee was informed that the Draft Accounts Receivable report has, at final stage, been split into two separate reports and re-issued. The first report, of the same name, now covers only the day-to-day Accounts Receivable functions, and now has an opinion of Adequate. A second report in respect of the Council's Debt Recovery processes has been issued in order focus management attention on this area. The Debt Recovery process was the reason for the original Draft Opinion on Accounts Receivable being Inadequate. This opinion now transfers to the new Debt Recovery report where the audit opinion is Inadequate.

In response to a query, the Head of Audit reminded Members that they will receive reports on management actions to address recommendations arising on both the Direct Payments and Payroll FFS reports in January.

The Committee discussed a way forward whereby medium and high risk actions coming out of individual audits could be reported as a condensed view which shows management actions against timeframe indicators. The Head of Audit agreed to look at how this might best be reported to the committee.

Resolved – that 2023-24 Q2 Audit and Counter Fraud Progress report be noted.

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### **UPDATE ON THE ANNUAL GOVERNANCE STATEMENT FOR 2022/23 AND NEW ISSUES**

The Committee considered and discussed a report submitted by the Assistant Director of Finance (Capital & Transformation) which updated Members of the Audit Committee on the Annual Governance Statement for 2022/23 and new issues for 2023/24 by:

- a) Outlining the progress made to reduce the risk of issues arising for the Council to address, where matters were identified as areas requiring improvement in internal control within the Annual Governance Statement for 2022/23; and
- b) Highlighting any new issues which would be considered if the Annual Governance Statement was to be produced as at 31st October 2023.

This report provides an update on the issues identified within the 2022/23 Annual Governance Statement and any other issues which will impact on a future iteration of the Annual Governance Statement .



Appendix 1 to the report details the issues reported in the 2022/23 Annual Governance Statement and the actions taken so far during the 2023/24 financial year to mitigate these risks. It also gives an opinion on the present risk at the production of the Annual Governance Statement based upon a Red/ Amber/ Green (RAG) rating.

Appendix 2 to the report details those new issues that may be considered for inclusion in the draft 2023/24 Annual Governance Statement should it have been produced as of 31 October 2023. It also gives an opinion on the present risk at the production of the Annual Governance Statement based upon a Red/ Amber/ Green (RAG) rating.

The Assistant Director of Finance (Capital & Transformation) made reference to the Council's long term resilience and the challenges the Council is facing and particularly the increased demand for Council services this year which has been reflected in the quarterly monitoring statement. He also referred to regeneration plans of the Council and the potential impact on the Capital Program and the assurance framework that has been required to show that the programmes meet those objectives and the outputs required. Also that the governance arrangements, procurement processes and expenditure are accurate.

In response to a query regarding information release by officers, for example messaging and data in public reports, the Committee was advised that officers are aware of the need to pdf spread sheets so that the data behind those spread sheets is inaccessible. Officers and Members can access on line training to learn more about how information produced and protected.

Reference was made to problems arising where private childrens care homes close resulting in the Council needing cover the costs to provide the necessary infrastructure to house those children displaced. This problem could also be mirrored in relation to adult homes.

The Director of Finance acknowledged the fact that there are care facilities which are struggling financially. The Director made reference to Chadderton Total Care facility which has become an Oldham Council facility and drew attention to the fact that the Chadderton facility is a residential and nursing facility with 100 residents. The other residential homes are much smaller and if there was a need to relocate them these homes are much smaller and more manageable.

Resolved – that the Committee endorses the progress made on the issues identified in the 2022/23 Annual Governance

Statement and the potential new issues which could be included in a future production of the Statement.

12 **PROPOSED AUDIT COMMITTEE WORK PROGRAMME FOR 2023/24**

The Committee considered the Audit Committee Work Programme for 2023-24. The Head of Audit and Counter Fraud informed Members that the Work Programme is continually being refreshed and currently includes issues and elements where the Committee has requested additional material and updates on Audit matters.

Resolved – that the Work Programme be endorsed for 2023-24.

13 **EXCLUSION OF PRESS AND PUBLIC**

Resolved: That, in accordance with Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following two items of business on the grounds that they contain exempt information, as defined under paragraph 3 of Part 1 of Schedule 12A of the Act, and it would not, on balance, be in the public interest to disclose the reports.

14 **UPDATE ON THE CORPORATE RISK REGISTER**

The Committee received and discussed a report which updated Members of the Audit Committee on the Corporate Risk Register as at the end of September 2023. As the Committee charged with governance it is part of the role of the Audit Committee to scrutinise the Corporate Risk Register.

The Council has an agreed Risk Management Strategy and Framework which was refreshed for 2023/24 and considered and approved by the Audit Committee at its meeting on 20 July 2023. Most risks are linked to the business planning process and refreshed quarterly by services.

The Corporate Risk Management Strategy and Framework were refreshed in July 2023 and presented to the Audit Committee at its meeting on 20 July 2023 for consideration and approval. A key part of this Strategy is the production of the Corporate Risk Register. The document attached at Appendix 1 to the report is the Corporate Risk Register for the period to 30 September 2023.

An integral part of the Risk Management process is the integration of the production of Service Risk Registers in the Business Planning Process which are updated quarterly. A quality assurance process agreed by both the Performance Improvement and Corporate Risk teams is in place to ensure consistency in risk scoring and quality of information provided against risks. Service Risk Registers are reviewed and any key risks are incorporated into the Corporate Risk Register.

In response to a query in relation to the report indicating dates when risks are checked, the Director of Finance advised that every risk is regularly reviewed. The Committee was informed

that future reports can be refined to include dates when risks are checked.



The Chair referred to the officer time employed on reviewing Red risks there was also a need not to lose site of the Green risks. The Committee was assured that Green risks were continually monitored on a level shown to Red risks. Members were informed that the report does focus on high risks but the officers allocate risks on a priority basis with each risk showing the potential problems each risk could pose on the Council. Every service has its own business plan and those plans are monitored and risks moved around as necessary depending on the measure of risk.

Resolved – that the Committee notes and endorses the Risk Register as at September 2023.

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### **SENIOR INFORMATION RISK OWNER UPDATE**

The Committee received and considered a report from the Senior Information Risk Owner (SIRO) which updated the Committee on information security breaches, risk issues / actions as an interim (mid year) update before the end of the financial year 2023/24.

This is the mid-year report of the SIRO to the Audit Committee highlighting information security incidents and related matters which have occurred from 1 April 2023 to 30 September 2023.

Members of the current position regarding the SIRO officer and responsibilities of the SIRO officer, Section 5 in the report refers.

Sections 6 and 7 in the report make reference to Information Security Incidents and in particular a Cyber incident earlier in the year.

Resolved – that the report be endorsed and noted.

The meeting started at 6.00 pm and ended at 7.23 pm