



<u>Committee and Date</u> Audit Committee 16 July 2025

MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 26 JUNE 2025

10.00 AM - 12.50 PM

Responsible Officer: Michelle Dulson

Email: michelle.dulson@shropshire.gov.uk Tel: 01743 257719

Present

Councillor Duncan Kerr (Chairman)

Councillors Kate Halliday (Vice Chairman), Alan Holford and Carl Rowley

Independent Member: Jim Arnold

The Chairman thanked the previous members of the Audit Committee, and in particular the Chair, Brian Williams for his service to the Council. He requested that a letter of thanks be sent to former Councillor, Brian Williams from the new Committee for his long years of service to the Council.

5 Apologies for Absence / Notification of Substitutes

An apology was received from Councillor Myles-Hook. Councillor Holford substituted for him.

6 Disclosable Pecuniary Interests

Members were reminded that they must not participate in the discussion or voting on any matter in which they have a Disclosable Pecuniary Interest and should leave the room prior to the commencement of the debate.

7 Minutes of the previous meetings held on the 6 February 2025 and 22 May 2025

RESOLVED:

That the Minutes of the meetings of the Audit Committee held on the 6 February and 22nd May 2025 be approved as a true record and signed by the Chairman.

8 Public Questions

A public question had been received from Mr John Palmer. Mr Palmer read his question, and the Executive Director of Resources (Section 151 Officer) provided the response on behalf of the Committee.

A full copy of the question and response provided are attached to the web page for the meeting.

9 Member Questions

There were no questions from members.

10 First line assurance: NWRR Management Update

The Committee received the report of the Assistant Director of Growth and Infrastructure which provided an update on actions taken to address the recommendations contained in the Internal Audit report and the review by the Council's External Auditors, Grant Thornton.

The Assistant Director of Growth and Infrastructure reported that since the Audit Committee meeting in February 2025, 13 of the 18 recommendations had been fully implemented, 3 were partially implemented and only 2 remained outstanding. The outstanding recommendations related to project delivery/project plan. These had been considered in the current context of the project, which was currently paused, with appropriate action agreed to address them (set out in paragraph 7 of the report), depending on the outcome of the project. In conclusion, he reported that there had been a significant shift away from where the project had been in terms of governance and assurance and that there was a rationale around the outstanding recommendations.

In response to a query, the Assistant Director of Growth and Infrastructure confirmed that all scenarios were being considered, and risk assessed for all eventualities so there would be no detrimental impact on the project whether it went ahead or not. In response to a further query, the Assistant Director of Growth and Infrastructure explained the activities that were ongoing whilst the project was paused which included some very basic testing. The Section 151 Officer explained that expenditure for these activities was capped at just under £40m up until the 30 June and although these activities could continue beyond that date, the associated cost was significantly below that cap. All other costs associated with the project had stopped.

The Chairman expressed his appreciation for the work that had been done to introduce better governance and management arrangements, and he hoped that lessons had been learnt for the future. In response, the Assistant Director of Growth and Infrastructure referred back to the update given at the February Audit Committee meeting and the assurances he had given, which had been borne out in the progress that had been made, and he was confident that the required structures and governance were in place, pending the outcome of decision-making at which time those arrangements would need to be reviewed.

RESOLVED:

To note the contents of the update including adherence to the outstanding recommendations contained in the Internal Audit report.

11 First line assurance: Internal Audit Resource Update

The Committee received the report of the Section 151 Officer, which provided a brief update on the current Internal Audit structure together with the latest position following a recruitment campaign.

The Section 151 Officer referred to the difficulties experienced in recruiting qualified, experienced auditors and drew attention to the motion that was tabled at the last meeting of the Audit Committee (set out in paragraph 6.2 of the report), which had been unanimously supported.

He went on to explain the different levels of assurance open to the Chief Audit Executive (CAE) based on the evidence considered over the year, and he reiterated that the 'limited' assurance given for the past five years did not imply that this was due to the level of resources or number of auditors within the team.

Following the resolution at the February meeting, a report was taken to the Workforce Board which approved the recruitment process to fill the vacant posts within the Internal Audit team. However, they had only managed to recruit to two of those posts, with the deadline being extended for another. Following a further resignation in May, there were currently four vacant posts. It was however felt that the resource was sufficient to enable the CAE to make an assessment on the internal control environment.

In response to a query, the Section 151 Officer detailed how the offer had been made more attractive to potential candidates. He noted that they needed to weigh the campaign costs against the added value. The Head of Policy and Governance explained that one of the main reasons for qualified Auditors leaving the organisation was due to the higher salaries and better training packages in the private sector. However, compared to peers, Shropshire Council was competitive.

Members felt that more could be done to attract new recruits as a full team would be preferable. The Internal Audit Manager responded by stating that the training of apprentices required a significant investment of time and resources. Members requested a progress report to a future meeting.

RESOLVED:

To note the contents of the report and to receive an update at a future meeting.

12 Third line assurance: Internal Audit Performance Report

The Committee received the report of the Head of Policy and Governance which provided members with an update of work undertaken by Internal Audit in the final two and a half months of the 2024/25 Internal Audit Plan.

He reported that 96% of the revised plan had been completed (set out in Appendix A, Table 1), which was in line with previous deliver records (95% in 2023/24 and 94% in 2022/23). The 11 final reports (listed at paragraph 8.5 of the report) contained 109 recommendations, one of which was fundamental. He queried whether the Committee wished to seek any further assurances on any limited or unsatisfactory areas.

A query was raised as to whether the decrease in higher level assurances and the corresponding increase in lower assurance levels was cause for concern. In response, the Head of Policy and Governance explained that all of the assurances fed into his year end opinion but that it was hard to pinpoint any insight for this at the

current time. Concern was raised that there appeared to be some cultural issues or something else happening within the organisation which meant they weren't getting these assurances. In response, the Head of Policy and Governance accepted that it had been a challenging year for the Internal Audit team due to different pressures within the organisation including the financial challenges, the transformation objectives, which had led to a lot of change, and which put a lot of pressure on the team when competing with those priorities in delivering the Internal Audit work.

It was commented that the number of audit days had reduced over the last four years from 2000 days to 1200 days which reflected some of the resource issues that had been happening. A query was then raised as to whether the outstanding audits were at a higher or lower level than a year ago. In response, the Internal Audit Manager informed the Committee that there was no significant difference, and in fact it was possibly marginally better as last year they had a particularly challenging external contractor delivering work for them that was severely delayed.

She went on to explain that the Council's priority had been financial survivability, there had been the process of voluntary redundancy, transformational change along with limited staff which could be a contributing factor however, Internal Audit could not directly improve the control environment, that was for the organisation to do, but what it could do, was to highlight any control weaknesses, report them to the Audit Committee and provide that challenge to the rest of the organisation, but it was acknowledged that things were not working as well as they would like.

The Chairman suggested that the Committee receive further reports on Agency and Consultancy Staff, which received an unsatisfactory assurance level, and Children's Social Care Budget Management which had received a limited assurance.

RESOLVED:

To note the contents of the report and to receive further reports to a future meeting on Agency and Consultancy Staff, and Children's Social Care Budget Management.

13 Third line assurance: Internal Audit Annual Report 2024/25

The Committee received the report of the Head of Policy and Governance which provided Members with a summary of work undertaken by Internal Audit for the year ended 31 March 2025, it reported on the delivery against the approved internal audit plan and included the Chief Audit Executive's opinion on the Council's internal controls as required by the Public Sector Internal Audit Standards (PSIAS).

The Head of Policy and Governance explained that the plan had provided for a total of 1136 days, any revisions throughout the year were reported to the Committee, with the plan being revised to 1266 days. He explained the matters that he had taken into account when arriving at his opinion, as set out in paragraphs 8.18 to 8.20 and also Appendix A, table 2.

The Head of Policy and Governance informed the meeting that there had been 35 good and reasonable assurances made in the year, accounting for 58% of the overall opinions delivered which was a 2% decrease in the higher levels of assurance compared to the previous year, which was offset by a 2% increase in the limited and unsatisfactory opinions. There had been 8 unsatisfactory and 17 limited assurance

opinions issued, and whilst the percentage of unsatisfactory audits had reduced from 18% to 13%, there had been an increase in the number of limited assurance opinions, increasing from 18% to 22%. A total of 431 recommendations were contained within the 60 final audit reports, 47% of which were significant and fundamental compared to 45% last year. There had been a corresponding decrease in the number of requires attention and best practice recommendations.

On this basis, and based on the management responses received, the Head of Policy and Governance was only able to offer limited assurance on the 2024/25 financial year on the Council's framework of governance, risk management and internal control for the sixth consecutive year (see paragraph 8.22).

The Head of Policy and Governance drew attention to the feedback from the customer satisfaction surveys (set out in paragraph 8.23 of the report) which signified an increase in customer satisfaction with the work of the Internal audit team and he praised the team for their performance in a challenging environment which was a testament to their professionalism under the leadership of the Internal Audit Manager. Members echoed these sentiments.

A brief discussion ensued, and concern was raised that this was the sixth consecutive limited assurance received. It was proposed that the Chief Executive and Senior Members of the Council be invited to a future meeting to discuss the current situation and the changes that would be implemented in order to move away from a limited assurance level.

In response to a query about when the reorganisation would be completed, the Section 151 Officer reported that the senior structure had been in place since March, following which there had been a reconfiguration of the organisation, with the new structures now being in place. However, he stressed that that was only the starting point around the complete reconfiguration of the organisation, which would be undertaken over the next few years.

He went on to say that the change to the senior team and the reconfiguration was partly to help address these issues, and that would be assessed over this year to see how things were improving within the internal control environment, including reviewing all of the risks across the organisation to ensure they were on top of these as a senior team so that the wider team were fully versed and aware of them, and were acting to actively improve them. Also, an Action Plan was being drawn up with himself, the Head of Policy and Governance and the Internal Audit Manager, looking at how to target some of those key areas within the limited assurance to help the organisation bring it up to more reasonable level over the next 12-18 months. He was therefore confident that the Council was moving in the right direction and would see improvements throughout the year.

In response to concerns, it was confirmed that if all of the posts in the internal audit structure were filled, there would be approximately an additional 800 days added into the plan. However, it was not just the number of days that needed to be considered, they needed to look at whether they were doing the right audits and whether they were giving the Committee the right assurances etc. The Head of Policy and Governance explained that being fully resourced may not have an impact on the status of the internal control environment.

Whilst welcoming the Section 151 Officers' comments that the authority was moving in the right direction, the Chairman felt that there must be some level of risk due to the unprecedented financial challenge of the Council along with a new structure, new Councillors and a new administration, and he therefore felt it appropriate to invite the Chief Executive and the Leader to a future meeting of the Committee to discuss how the organisation was planning to address the limited assurance level.

A brief discussion ensued in relation to the structure of the Audit Committee and the possibility of increasing its membership.

RESOLVED:

To note the performance of Internal Audit against the 2024/25 Audit Plan;

To note that Internal Audit have evaluated the effectiveness of the Council's risk management, control and governance processes, considering public sector internal auditing standards or guidance, the results of which can be used when considering the internal control environment and the Annual Governance Statement for 2024/25;

To note the Chief Audit Executive's Limited assurance, year-end opinion, that the Council's framework for governance, risk management and internal control is sound and working effectively for 2024/25 based on the work undertaken and management responses received;

To invite the Chief Executive and Senior Members of the Council to a future meeting of the Audit Committee to discuss the current situation and the changes that would be implemented in order to move away from a limited assurance level; and

To request that the structure of the Audit Committee be reviewed with consideration being given to increase the number of Members.

14 Overall assurance: Annual Governance Statement and Code of Corporate Governance 2024/25

The Committee received the report of the Section 151 Officer which set out the Annual Governance Statement (AGS) and a review of the effectiveness of the Council's Internal Controls and Shropshire Council's Code of Corporate Governance.

The Section 151 Officer gave a brief introduction and explained that the AGS sat alongside the Statement of Accounts. He went on to explain how the AGS was produced and confirmed that once signed off by the Chief Executive and Leader of the Council, the AGS was published on the website and presented to the Audit Committee along with the Financial Outturn Report and Statement of Accounts so that overall assurance could be considered. However, on this occasion, the Statement of Accounts and Financial Outturn report were being presented to the July meeting of the Audit Committee.

The Section 151 Officer reminded Members that the AGS was looking back over the last financial year, and he drew attention to the appendices and explained their purpose.

A brief discussion ensued in relation to the recent Supreme Court ruling that the terms man, woman and sex in the Equality Act referred to biological sex. This ruling protects single sex spaces as well as the continued protection for transgender people under the Equality Act. Concern had been raised at Cabinet and via the Chief Executive as to whether the Council was reviewing its policies and procedures in light of this, and a response was awaited from the Chief Executive. The Section 151 Officer explained that the Council were working through this issue and advice was being sought internally in terms of what the Council needed to do, how to interpret the ruling and what steps must be taken to manage the risk and to ensure that the Council was complying with the law.

The Section 151 Officer stated that they would need to consider the role of the Audit Committee within this issue as the legality and interpretation of it was not within the remit of Audit Committee. He confirmed that he would ensure that a response was sent to members and would speak to the Internal Audit Manager and the Head of Policy and Governance about the internal processes that have been worked through and bring any concerns to Members' attention for the Committee to consider whether it wished to discuss the issues around that. He reiterated that the AGS was looking back over the previous year which was why this issue would not be considered within it.

In response to comments that the AGS was not very clear or coherent, the Section 151 Officer explained that it was looking backwards to when there were separate directorates and so that would change going forward. He went on to explain how the Statement was pulled together and although not perfect, it did give an overarching view. He welcomed the comments however and would look to improve it going forward.

RESOLVED:

To note the Annual Governance Statement 2024/25 at Appendix A.

To note the Internal Audit conclusion that the Council has reasonable evidence of compliance with the Code of Corporate Governance. The detailed code, incorporating evidence, was contained in Appendix B.

To note the progress made on the actions identified in the 2023/24 Annual Governance Statement contained in Appendix C.

15 Third line assurance: External Audit, Audit Plan

The Committee received the report of the Engagement Lead, which provided members with an overview of the scope and timing of the statutory audit of Shropshire Council for those charged with governance.

The Engagement Lead gave a brief summary of the role of External Audit which included looking at the Council's financial statements and ensuring that they were free from material misstatements. They also looked at the Council's arrangements to secure value for money by looking at financial sustainability, governance and

economy, efficiency and effectiveness. They would then draw out any recommendations from their work.

He explained that the Audit Plan was for the year ending 31 March 2025 and he referred Members to page 12 of the report which gave a summary of the audit. Looking at the significant risks, one was around the management override of control and the Engagement Lead explained that this was prevalent on all audits and was not specific to Shropshire Council and involved looking at the journals and estimates etc to ensure they were free from material bias or any detection of management override. He went on to explain why valuation of land and buildings, valuation of investment property, and valuation of pension fund net liability were considered to be significant risks, which again, was not specific to Shropshire Council.

The Engagement Lead reported a change in the level of materiality (set out on page 12 of the report). In terms of value for money arrangements, they would be following up on the work done in relation to the significant weaknesses that were raised in relation to the financial sustainability of the Council and the NWRR project and would do further work to identify any further weaknesses or risks. In conclusion, he reported that the Audit Opinion would be ready to sign off by December.

In response to a query, the Section 151 Officer explained what the exceptional financial support from the Government had been spent on. As there was no option to carry this money forward, they were able to apply the whole of the capitalization direction in 2024/25. This would be considered by External Audit and if there were any elements that they did not agree with, it would be adjusted. He agreed to provide Members with a breakdown.

A query was raised as to whether the Engagement Lead was confident that the work could be delivered on time as this had been a problem in the past. In response, the Engagement Lead informed the Committee that 27 February 2026 was the statutory deadline for sign off, but it was hoped to sign it off in December 2025. He reported that last year had been held up due to queries around the PPE valuation which took longer to resolve than anticipated. He assured the Committee that they had the resources in place to sign off by December.

Finally, the Engagement Lead drew attention to the local audit reform set out on page 5 of the report. He felt it may be worthwhile looking at the guidance from MHCG and CIPFA for guidance on effective Audit Committees, it was not about the number of Members on Audit Committee, it was about how effective they were, how well they understand the subject matter and how much challenge they can give to give assurance to the Committee.

RESOLVED:

To note the contents of the report.

16 First line assurance: Customer Journey Project Management Update

The Committee received the report of the Executive Director for Health which provided an update on the progress made by the Customer Journey Programme, one of the key transformation areas identified to deliver the outcomes set out in the Shropshire Plan.

The Service Director for Strategy introduced and amplified the report. He gave Members an overview and provided some context of what they were trying to achieve and how they were trying to do it. He explained that the customer journey project looked at the way in which the Council connected with its customers and aimed to improve this interaction by ensuring they received the appropriate services, via suitable channels be that in person, digitally or over the telephone.

In terms of the digital approach, the aim was to have a 'digital first', but 'digital by choice' approach and he explained how that was being achieved. It was hoped to have more digital contact in order to free up resources for those most vulnerable customers or those with additional needs.

He referred to their delivery partner, Price Waterhouse Cooper (PwC) who were supporting the creation of a refreshed customer strategy enabling better use of new and emerging technologies by providing specific skills and expertise that were not currently available inhouse. He discussed the IT solutions being developed which would allow service provision 24 hours a day, 365 days a year and he touched on the development of five community and family hubs which would provide a physical space where residents could access Wi-Fi connectivity and computers, as well as staff who could assist with those requiring face to face support, and it was hoped to roll this out across the County.

The Service Director for Strategy referred to the project management governance and controls and the new Digital Delivery Unit (DDU), the mechanism by which this project was being delivered.

Members applauded the 'digital by choice' approach but wished to ensure that other routes were not obstructive. In response, the Service Director for Strategy confirmed that they were consistent in the application of the customer strategy which stated that the Council was 'digital first', but 'digital by choice' so the other methods were not purposely made more difficult and the goal was to make the digital solutions ultra efficient. He explained that the performance of all of the solutions were monitored and the customers asked for their views and a significant uptake had been noted following the launch of some of the digital solutions. This also led to a reduction in call waiting times for other people.

A query was raised as to whether there was any feedback from those accessing face to face services about how easy or otherwise it was to contact the right person in the right department as this was felt to be a possible weakness. In response, the Service Director for Strategy explained as it was an iterative roll out, they were finding that there was still some contact details on line which go direct to a service, but that was because they had not had the capacity to bring those into the end solution and centralise them and that was part of the goal of the project.

Concern was raised about the role of AI and customers speaking to robots. The Service Director for Strategy gave assurances that customers could drop out of a call and speak to a person at any time, whether or not they got what they needed, and this was reiterated by the Head of Service for Automation and Technology. It was also confirmed that AI was not being used as a decision maker, but as an enabler for the information that was already available. The Head of Policy and Governance assured the Committee that internal audit had been involved in the development of

the AI policy and the roll out of the technologies, and it was included in the internal audit plan for 2025/26.

The Head of Service for Automation and Technology updated members in relation to AI Governance and referred to the EU AI Act that had been passed and which introduced a tiered framework based on the type of technologies being used. Currently, the Council were only using chatbots and voice automation which was deemed as being a limited low-level risk which was monitored very carefully. He reassured the Committee that at the moment, there was no ambition for the Council to make AI take decisions, it was being used purely to automate a simple transaction. In conclusion, he stated that the Council were trying to introduce technology where it made sense to do so.

RESOLVED:

To note the contents of the report and the ambitions of the customer digital programme, progress to date and the plans for the future.

17 Second line assurance: Risk Annual Report

The Committee received the report of the Service Director for Strategy which provided an overview of the risk activity during 2024/25 and a synopsis of the current risk exposure of the authority in relation to strategic, operational and project risks. It also set out the undertakings, challenges and achievements accomplished by the team during 2024/25.

The Service Director for Strategy introduced and amplified his report. He explained that the management of the risks formed part of the Annual Governance Statement and that the Risk and Business Continuity team managed and monitored all of the processes and practices around risk to ensure that effective solutions to risk management were established and embedded across the Council. However, it was the risk owners who managed the risks.

He drew attention to the risk dashboards which presented the monitoring of risks in real time, and he assured the Committee that the risks were fully monitored both within services and also across the Council. He explained how risk reviews were undertaken and reported through to Executive Directors and informal Cabinet, and he drew attention to Appendix B which set out the risk exposure at the start of June 2024, at which time there were 10 strategic risks on the register, further details of which were contained in Appendix C. He reminded Members of the Committee that they could, at any time, request to have a more detailed examination of any of the strategic risks and could invite the relevant risk owner to provide more details on how the risk was being managed.

He went on to describe operational and project risks, set out in Appendices D-F. In terms of opportunity risk management, this was reviewed on an annual basis in order to ensure that the Council was taking advantage of every opportunity possible and then managing them in the same way as other risks in order to support the key priorities and objectives set out in the Shropshire Plan.

As a final point, the Service Director for Strategy reported that a Risk Management audit for 2024-2025 had been undertaken by the Internal Audit team who had issued

a reasonable assurance level as there was generally a sound system of control in place but there was evidence of non-compliance with some of the controls predominantly around the management of project related risks. The recommendations made within the report had all now been actioned by the team.

In response to a query, the Service Director for Strategy confirmed that the numbers set out in the Project Risk Matrix indicated the number of risks within that allotted likelihood and impact.

In response to a further query, the Service Director for Strategy explained that Health and Safety at work would be cross cutting across the authority but that the Health and Safety team would have their own risk register, and if deemed significant enough they could be escalated to become a strategic risk.

Concern was raised that there was no specific strategic risk of the authority failing to meet a statutory obligation and it was queried how that was managed. In response, the Section 151 Officer explained that that was part of the review that was undertaken on a bi-annual basis. He informed the meeting that the new senior team (which had replaced the previous individual directorates) were going through each of the strategic risks listed in Appendix C, one by one on a weekly basis to ensure that they were fully aware and cognisant of the issues. Following that review, a workshop would be held whereby the overall position in terms of risk would be assessed and he gave an example.

In response to a further query, the Section 151 Officer stated that although the number of strategic risks was slightly lower than in previous years, the status of those risks was significantly higher than they had been.

A brief discussion ensued in relation to the response given to the public question about the increased risk of 'failure of officers to adhere to governance arrangements'. The Section 151 Officer reiterated that although the likelihood of that happening was increasing, that did not mean that it was happening. In terms of the risks around voluntary and compulsory redundancies, he explained that they would look at what was needed in order to manage the overall risk, and would decide which posts were needed in the structure and which posts were not (and would therefore be compulsorily redundant), and in that case the risk had been taken into account. Whereas with voluntary redundancy, staff members decide that they are willing to go, for whatever reason, so there was no control over who wished to go. They did however have control over whether they would be allowed to go which was how that risk would be mitigated.

RESOLVED:

To note the contents of the report and the risk position.

18 First line assurance: Short Breaks Service Management Update

The Committee received the report of the Service Manager for Commissioning which provided an update on the progress against recommendations following an audit review of the Council's short breaks services which was commissioned through three contracts with two service providers.

The Service Manager for Commissioning introduced and amplified her report. She explained the background to this statutory service for which the Council had commissioning arrangements with a number of external providers. She went through the benefits of the short breaks service for some of the Council's most vulnerable young people and their families. She informed members that there were approximately 59 children who used the service, 49 of which required access to more specialist overnight short break services. Without this service, there was a risk that those young people and their families would enter crisis and need more expensive alternative residential solutions.

An audit of the Short Breaks Service was undertaken in 2023/24 which had identified two fundamental recommendations in relation to commissioning activities, the contract management arrangements and some of the operational aspects. The Service Manager for Commissioning took Members through the areas that had been improved and strengthened, including the creation of new posts in both the commissioning structure and the Contract management team and these posts had now been filled.

She went on to discuss operational delivery and some of the market risks and she informed the Committee that a request had been made for contract exemption to extent the current contract. In response to a query, the Internal Audit Manager explained that as this was an unsatisfactory audit with a fundamental recommendation, it would be followed up.

In response to a further query, it was confirmed that the Overnight Short Breaks Service was for Shropshire's young people, although they were doing some joint work with Telford and Wrekin on a family-based care model that could provide short breaks, respite and support.

In response to concerns about consistency, the Assistant Director for Joint Commissioning explained that it was probably not consistent across different local authorities although the structure would be very similar in terms of what Ofsted look at in their inspections.

RESOLVED:

To note the updates set out in the report and to support the actions that have been taken to secure service continuity and a move towards a new model with a more diverse short breaks offer for young people and families.

19 Date and Time of Next Meeting

The next meeting of the Audit Committee would be held on the 16 July 2025 at 10.00am.

20 Exclusion of Press and Public

RESOLVED:

That in accordance with the provision of Schedule 12A of the Local Government Act 1972, Section 5 of the Local Authorities (Executive Arrangements)(Meetings and Access to Information)(England) Regulations and Paragraphs 2, 3 and 7 of the

Council's Access to Information Rules, the public and press be excluded during consideration of the following items.

21 Exempt Minutes of the previous meeting held on the 6 February 2025

RESOLVED:

That the Exempt Minutes of the meeting of the Audit Committee held on the 6 February 2025 be approved as a true record and signed by the Chairman.

22 Third line assurance: Contract Rules Exemptions Update (Exempted by Categories 1,2,3 and 7)

The Committee received the exempt report of the Assistant Director of Legal and Governance.

RESOLVED:

To note the contents of the report.

Signed (Chairman)

Date: