Finance and Audit Scrutiny Committee

Minutes of the meeting held on Wednesday 3 November 2021 in the Town Hall, Royal Leamington Spa at 6.00pm.

Present: Councillor Nicholls (Chair); Councillors: Ashford, Davison, B Gifford, Grey, Illingworth, Murphy, Syson and Tracey.

Also present: Councillor Bartlett (Portfolio Holder for Culture, Tourism & Leisure), Councillor Day (Leader of the Council), Councillor Hales (Portfolio Holder for Transformation/Resources) and Councillor Rhead (Portfolio Holder for Climate Change)

42. **Apologies and Substitutes**

(a) apologies for absence was received from Councillor Luckhurst; and
(b) Councillor B Gifford substituted for Councillor Dickson.

43. **Declarations of Interest**

There were no declarations of interest.

44. **Minutes**

The minutes of the meeting held on 22 September 2021 were taken as read and signed by the Chair as a correct record.

45. **Update on the Joint Work with SDC**

The Committee received a report from the Chief Executive. It was agreed at a previous meeting of the Overview and Scrutiny Committee and of the Finance and Audit Committee that a report would be brought to each meeting to set out the progress of the work being done to enable effective Scrutiny of the proposals.

The report re-iterated the vision agreed by both Councils and the reasons for undertaking this approach, set out work done to date, the next steps, the key benefits, and the key milestones and intended overall outcome. The changes from the last report were set out in italics below.

Both Stratford-on-Avon District Council (SDC) and Warwick District Council (WDC) at their respective Full Councils agreed the following vision:

"To create a single statutory South Warwickshire Council covering all of the activities currently carried out by Stratford on Avon District Council and Warwick District Council by 1st April 2024."

Reasons for undertaking this approach:

- Both Councils had significant financial pressures.
- Both Councils wished to continue to provide valued services to residents/businesses/local communities.

- The two Councils had a good track record of partnership.
- There was a shared economic geography between the two Councils.
- There was a shared sense of community between the two Councils areas.
- There was a very strong political relationship in place.
- The two Councils were within the same County Council area.

Work done to date (including ongoing work) included:

- Deloitte Report commissioned and agreed by both setting out the high-level business case for the creation of a single South Warwickshire Council.
- Vision stated above agreed by both Councils.
- The Cabinet Portfolios for both Councils were fully aligned.
- Joint contract awarded for the Refuse and Recycling Service.
- Developing jointly a South Warwickshire Local Plan.
- Developing a joint Regulatory Services Enforcement Policy.
- Developing a South Warwickshire Economic Strategy.
- Agreed a shared set of ambitions regarding the Climate Emergency.
- Joint Staff/HR policies agreed.
- Agreed and had appointed a Transformation Programme Manager and Programme Support Officer.
- Established a governance regime via the creation of an officer Programme Board (which meets weekly) and the Councillor led Joint Arrangements Steering Group (Reports and Notes of meeting available on the South Warwickshire Together Hub).
- Work on due diligence financially undertaken by LGA consultant and reported to JASG.
- Regular meetings with Unison (both branches) on a fortnightly basis.
- Communication Hub for all Staff and Councillors of both Councils established – South Warwickshire Together Hub.
- Leaders and CEOs met fortnightly.
- Joint Management Team met weekly (two vacancies immediately saved).
- Discussions had started with the Government regarding the creation of a single South Warwickshire Council.
- Agreed paper for public consultation proposals.
- Sharing experience and likewise gaining experience from joint work of other Councils including those who had merged and those who were also considering the same step.
- Update presentations given to Councillors, members of staff and Service Managers.
- Scrutiny Chairs of SDC/WDC had met.
- Start of public consultation on proposal from 6 September to 24 October – 600 representatives of the community directly surveyed; open form available for all to make their comments; stakeholders notified and asked for comments; focus groups for local residents; Parish/Town Council; community/voluntary; business.
- *CEOs had held a consultation session with over 50 Parish/Town Councils; and with business representatives of the Chamber of Commerce; almost 600 staff had attended CEO briefing sessions. All 3MPs had been briefed.*
- *Programme of Service Integration and about principle of sharing an HQ was subject to a separate report that had been agreed by both Cabinets.*

- *Business Case for Joint Legal Service integration was agreed by both Cabinets.*
- *Report to Employment Committee re use of Section 113 Agreements for the Service Integration process.*

The next steps included the following:

- Both Councils to consider the decision to make a formal application to merge the two organisations to create a single South Warwickshire Council – on Monday 13 December.

The expected benefits included:

- Delivery of significant net savings as envisaged in the Medium-Term Financial Strategy.
- Enhanced partnership working.
- Increased presence, influence, and strategic voice.
- Increased service resilience.
- Improved customer experience – residents and business.
- Strengthened workforce opportunities arising from a larger workforce.

The key milestones were:

- Agreement to the business case to be submitted to Government on 13 December 2021.
- Approval granted by the Secretary of State within a year of the submission date.
- Shadow Council in existence from April 2023 – elections inc. those of Parishes deferred for a year.
- All services merged by March 2024 having started the process in November 2021.
- New Council comes into life on 1st April 2024.
- Elections to new Council in May 2024.

The overall outcome would be that a new South Warwickshire Council which had a sustainable financial foundation and so was able to deliver transformed, and relevant services for the residents, businesses, and communities of the area. Strategic options were evaluated as part of the work done for the public consultation and could be seen at the Hub.

In response to questions from Members, the Chief Executive advised that:

- The Employment Committee and Members Trades Unions Joint Consultation & Safety Panel had had a meeting since the report was written and concerns were raised that as staff were brought together from the two authorities, there might be a situation where one member of staff was on different terms of conditions and pay than those from the other authority, but ostensibly doing the same job. SMT had recognised this and had discussions with West Midlands Employers and commissioned them to do an options appraisal on how the Council’s could bring together the job evaluations scheme both Council’s had. Part of the options appraisal was to give advice as to how the Council’s might bring those two schemes together, and also help give a high-level indication of what any potential cost implications might be if the salary approaches were brought

together. The report that will be brought to Members in December would include the high-level cost for that issue.
- If Members were minded to agree to a merger in December, and if the Secretary of State agreed, and a new authority came into place on 1 April 2024, the ambition would be at that point to have member of staff from both authorities effectively transfer to a single set of terms of conditions. At this stage that was an aspiration, as there had been other authorities that have gone through a similar process where that had not happened. That is why it was deemed appropriate to get advice on what the options were and then have a sensible discussion with the Trade Unions and with Members about those options, so that everyone had their eyes wide open. The concerns about this matter were recognised and were trying to be addressed.
- The Section 113 device effectively allowed staff at one authority to be put at the disposal of that of another authority but did not mean they were all on the same terms and conditions. The intention was that over the next two years the Council's would start to align more policies, and this had already started.

In response to a question from the Chair, Councillor Day stated that what was being built was a shared service which in many respects was not reliant on the Government to give final approval for. The decision for Members was that if the Government did not give the permission for the Council's to merge then there would still be a shared service, and how that was managed would be the challenge.

In response to further questions from Members, the Chief Executive advised that:

- One of the risk mitigations against a decision that the Government says no to a merger is to set out the evidence more strongly that a merger should be approved. There would be a further iteration of the risk register when Members considered the proposal in December.
- The results of the consultation that closed on 24 October showed that the statistical representative of around 600 people had been sampled, and there was around 1500 people who had completed the open online questionnaire, as well as other elements like focus groups/stakeholder responses. In numbers terms, this was a reasonable response. Though the results were not known yet, the expectation was that by the end of the week there would be a high level first cut of the statistical representative sample, and then working out a programme from ORS (the company doing the work) and there would be a response before the end of November when the paper had been completed. He would take that back to ORS to get a more detailed timetable for Members.

Councillor Day advised Members that there would be a proper briefing for Members on the outcome of the survey, and an opportunity for them to scrutinise and ask questions of it, ahead of the decision on 13 December. There was enough of a statistically significant response to be able to draw sound findings to help Members make their decisions, and there would be adequate time for Members to digest the findings. Any early information would be shared with Group Leaders in an open and transparent way.

The Chair felt it would be important to provide some feedback to the public regarding the survey, for example a breakdown of the results, to show that the results were taken seriously. He also raised a concern that the budget of the ICT System costs was left open, and some clarity about the budget was needed. In response, Councillor Hales advised Members that he had spoken with the Head of ICT Services and Head of Finance about this matter, and there was a strategy being worked on which would come before Members.

Resolved that the contents of the report and appendices are noted.

46. **Cabinet Agenda (Non-Confidential items and reports) – 2021**

The Committee considered the following item which would be discussed at the meeting of the Cabinet on Thursday 4 November 2021.

Item 5 – Fees and Charges

The Committee supported the recommendations in the report.

Item 12 – Significant Business Risk Register

The Committee supported the recommendations in the report. Members noted the intent was that once there was a decision on the potential merger, the Significant Business Risk Register would include a specific risk on that topic. The Committee also noted the redundant wording in the Climate Change Risk relating to the Council Tax Referendum, which was no longer a possible trigger.

Urgent Item - Princes Drive Rail Bridge Refurbishment and Public Art Project

The Finance & Audit Scrutiny Committee supported the recommendations in the report. Members were satisfied for the reasons for the late circulation of the report.

47. **Treasury Management Activity Report for period 1 April 2021 to 30 September 2021**

The Committee received a report from Finance which detailed the Council's Treasury Management performance for the period 1 April 2021 to 30 September 2021.

The Council's 2021/22 Treasury Management Strategy and Treasury Management Practices (TMP's) required the performance of the Treasury Management Function to be reported to Members on a half yearly basis in accordance with the Treasury Management Code of Practice.

LIBOR and LIBID rates would cease from the end of 2021. Work was currently progressing to replace LIBOR with a rate based on SONIA (Sterling Overnight Index Average). Therefore, the use of LIBID for benchmarking purposes would also change.

Treasury Management had a significant impact on Warwick District Council's budget through its ability to maximise its investment interest income and minimize borrowing interest payable whilst ensuring the security of the capital.

Warwick District Council was reliant on interest received to help fund the services it provided. The latest estimate for investment interest in 2021/22 would be revised during the budget setting process and was not available in time for the report, and so it remained the same as the original. Also, the actual 2020/21 was based on the revised figure in the Treasury Management Strategy 2021/22.

	Latest 2021/22 Budget £'000	**Original 2021/22 Budget £'000**	**Actual 2020/21 Budget £'000**
Gross Investment Interest	649	649	602
less HRA allocation	-123.2	-123.2	-154.5
Net interest to General Fund	**525.8**	**525.8**	**447.2**

The divestment from the Council's two corporate equity funds, as part of its Climate Change Emergency targets, during September 2021 had realised actual capital gains of £405,593, taking the opportunity when it was believed that equities were near an optimum 'high' to sell at a favourable time. This could be compared with the position at 31 March 2021 when there would have been a loss of £94,585 and at 31 March 2020 when the loss would have been over £1.4m.

There would be a reduction in investment interest as a consequence, the reduction in dividends for 2021/22 being around £40,000. The reduction for 2022/23 would be in the order of £150,000 but this would be countered by (a) looking for an alternative investment opportunity and (b) lower borrowing costs by utilising the £6m as 'internal borrowing' in place of external PWLB loans, due to the lower carrying costs. It was estimated this could reduce the net loss of interest by around two-thirds in the short term.

On 27 August 2021, the Council entered into a housing Joint Venture (JV) arrangement, advancing £50m to the JV using a series of PWLB loans of between 3.5 and 5.5 years, with the repayments matching those from the JV. The General Fund was paying the interest costs on the four PWLB loans but would be receiving interest receipts from the JV, creating a net income. The net interest the Council would receive was approximately £8.7m.

The £50m of PWLB loans were taken on 5 August 2021, at a stage when the legal negotiations appeared to be nearing finalisation. When it was necessary to defer the payment of these loans to the JV until the legal agreement was completed, the £50m had to be invested short-term and on a rolling-basis. This scenario had not been anticipated in the Council's 2021/22 Treasury Management Strategy and the associated Authorised Lending List, so it was essential to find the safest possible 'haven' for these funds. Consequently, the funds were placed with the Debt Management Office (DMO), the other side of HM Treasury to the PWLB, meaning that this UK Government-backed organisation was extremely 'safe'.

While the Treasury Management Strategy for 2021/22 had included the loans to the JV, it did not anticipate that the Council would need to hold the £50m beyond a working day. By lending short-term to the DMO the Council have technically breached its lending limit and this report is formally asking for the Authorised Lending List to be amended to allow for unlimited lending to the DMO, given its status as a Government organisation.

A further £10m was likely to be borrowed by the JV in April 2022. It was expected that this would be borrowed from the PWLB and passed on to the JV within a working day.

Part of the creation of the JV and its objectives was the establishment of the Council's stand-alone housing company, Milverton Homes Ltd (MH), which was one to the three parties in the JV, to enable the provision of social housing not possible by the Housing Revenue Account. In order for MH to have operational cash balances until it began to generate rent income streams, the Council had invested £200,000 in MH as a share issue. This was to be treated as a Treasury Management investment, but due to the length of this investment being beyond 12 months and to a non-rated organisation, albeit a Council related company, this £200,000 was a 'non-specified' investment within the Authorised Lending List. This amount was paid to MH on 23 September.

Recommendation 2 was to approve, retrospectively, these new counterparties and their limits.

The Council had breached a lending limit, and due to the complexity and timescales of the Joint Venture negotiations it was not possible to seek Council approval for a change in lending limits before investing with the Debt Management Office (the DMO, also referred to as the Debt Management Agency Deposit Facility - DMADF). The Chief Executive and Portfolio Holder approved this action, which was needed to enable this transaction to proceed, and which had been approved by the Council. Recommendation 3 was formal recognition of this breach.

Recommendation 2 would allow the Council to deposit, retrospectively, with the DMO with no upper limit. It also covered the investment in Milverton Homes outlined in paragraph 4.2.9 of the report.

Resolved that

(1) the contents of the report, be noted;

(2) the amendments to the Authorised Lending List for the Debt Management Office and Milverton Homes Ltd, be approved; and

(3) the breach of the Council's Authorised Lending List in August 2021 in order to facilitate the housing Joint Venture, be noted.

48. **Follow up report looking into the progress made by Just Inspire in terms of their recovery**

The Committee received a report from Cultural Services which set out the progress of Just Inspire in operating the Glasshouse Restaurant and reporting their recovery after the Covid-19 pandemic.

Just Inspire, a local, independent, family-run business was appointed to manage the catering and events operation at various Council sites in January 2019 as part of a tripartite Catering and Events Concessions contract between the Council's Creative Quarter regeneration partner, Complex Development Projects (CDP), Just Inspire and the Council.

The Catering & Events Concessions contract encompassed the Restaurant in the Park (part of the Glasshouse in Jephson Gardens) and the Café, Assembly Rooms and Annexe at the Royal Pump Rooms. The Council benefitted financially from commission on all income generated by the contract and through a proportion of overheads for those venues being charged back to the catering and events provider.

Since they first began trading in March 2019 Just Inspire encountered significant challenges in developing the functions and events aspect of the business at the Royal Pump Rooms and therefore revenue had been much lower than anticipated. As a result, in September 2019 Just Inspire indicated to the Council that they would become insolvent by the end of October 2019 if no action was taken. Whilst Just Inspire had proven to be an excellent catering and events partner for WDC, with exceptionally positive customer feedback and had met the detailed expectations of the Catering & Events Concessions contract specification, they anticipated a significant gap in their cash flow and issued the stark warning that this was so severe that the business would become insolvent.

In order to mitigate the potential impact of the catering provider being unable to deliver, the Catering and Events Concessions contract was varied in late 2019 in order for Just Inspire to be released from operating the Royal Pump Rooms café and Assembly Rooms. Since that time, they had operated the Glasshouse restaurant as a standalone operation. The Royal Pump Rooms Assembly Rooms and Annexe events spaces had since been directly managed by WDC's Arts team.

Since 1 June 2020, the Royal Pump Rooms café had been rented by a local café operator, The Larder, on a five-year lease agreement. The opportunity was advertised in November 2019 and attracted a great deal of interest from local businesses. The rental level was assessed and set at a competitive market rate by the Council's independent property advisor. Although the commencement of the lease was delayed by three months due to the Covid-19 pandemic, the café was now thriving and had become an asset to the Royal Pump Rooms.

Just Inspire had accrued a debt in the region of £53,000 to Warwick District Council by the end of 2020. Just Inspire committed to repaying this debt through a structured repayment plan by the end of the contract period. It became necessary to pause this repayment plan during the Covid-19 pandemic as the resulting Government restrictions made it impossible for Just Inspire to trade. There was no trading at all between January 2021 to the end of April 2021. The end date of the Catering and Events Concessions contract was subsequently extended in January 2021 to the maximum length permitted by the terms of the Extension Clause to 4 January 2024 in order to allow adequate time for the repayment plan to be completed. The outstanding amount at the time was £40,643 and this began to be paid off again on a monthly basis from July 2021. The full amount would be paid by the end of 2023.

During the Covid-19 pandemic Just Inspire were able take advantage of all government grant aid available to them. They accessed a 'bounce back' loan to ensure they would be able to continue trading but had used little of it. This was held in a reserve account as an insurance. All but one of the wedding bookings that they had scheduled for 2020 had moved to 2021/22. When they were able to do so, Just Inspire opened the Glasshouse as a takeaway 'Street Food' operation which proved to be very popular and allowed them to keep their core staff employed. The Glasshouse reopened as an events venue in 2021 as soon as government restrictions allowed for functions and wedding ceremonies to go ahead.

Trading had improved significantly since the end of April 2021 and they had delivered 26 events since reopening. Just Inspire had carried forward a cumulative loss of £55,000. However, their projected full year profit for 2021/22 was circa £30,000, leaving £25,000 of cumulative losses. This forecast was based on confirmed advanced bookings only, so should have improved as the market improved. Just Inspires' cashflow projections were also reassuring with their current account cash at the end of April 2022 projected to be circa £50,000. Again, based on confirmed orders only, their projected profit for the first half of 2022/23 was circa £50,000. These were traditionally their best trading months in the year, but it was still very encouraging.

Having downsized dramatically during the Covid-19 pandemic, Just Inspire were able to appoint a General manager in the summer and were recruiting a Head Chef to work alongside their Executive Chef. They were also in a position to recruit a back of house role to free up the Director's time to focus on sales and marketing. Recruiting frontline serving staff at the time of the report was proving to be extremely challenging, which was nationwide problem. Just Inspire had a long-term relationship with a staffing agency which had meant they had been able to continue to staff events. However, this was a high cost, and the intention was to recruit their own local workforce and minimise the use of agency staff.

The Glasshouse was primarily used for weddings, functions and private events, as previous attempts to create a 'pop-up' restaurant had failed. However, Just Inspire were keen to keep the venue accessible to the local community and introduced a monthly 'Sunday Lunch' event which had proven to be very popular, regularly attracting 70 covers. Even so, this was operated on a 'breakeven' basis and had not proven to be profitable. Just Inspire had repeatedly shown that they were willing to work with the local community and support events whenever they could – including Warwickshire Open Studios' Plein Air event in the summer and Heartbreak Productions.

Just Inspire had a five-star rating on all of the review websites and had received 100% positive feedback from events they had delivered. Their reputation as a quality, welcoming events venue was now well established. The performance of the Catering and Events Concessions contract was monitored through quarterly monitoring meetings where financial performance, quality of service and customer feedback, food safety and health and safety were assessed.

Although there remained significant financial challenges and uncertainty for Just Inspire, and the hospitality industry more widely, officers were confident that the company had a good, robust approach to handling the business throughout the pandemic, particularly in how they had managed clients whose weddings had to be postponed and retained business. The quality of the offer continued to be excellent and in line with the terms set out in the Catering and Events Concessions Contract.

A report was scheduled to go to the Culture, Tourism and Leisure PAB on 11 November to consider options for the future relationship between the Council and Just Inspire.

In response to questions from Members, the Arts Manager advised Members that the assembly rooms were holding 95 events this year which was considered very good, and they were on target to make the income they wanted to. The Larder Café was doing very well and was receiving great feedback, and the business plan was being met for the other bookings in the pump rooms.

Resolved that the contents of the report be noted.

49. **Statement of Accounts and Audit Findings Report**

The Committee considered a report from Finance which presented the 2020/21 Audited Statement of Accounts. The External Auditor’s Audit Findings Report was also presented. Whilst work on the audit was not concluded, it was expected that the auditors would issue an unqualified audit opinion.

The draft 2020/21 Statement of Accounts were published on the 16 July. As previously reported, due to the Covid crisis, the statutory deadline for this in the current year had moved in the current year from 31 May to 31 July.

The accounts had subsequently been subject to audit by Grant Thornton, the Council's external auditors. The date for the audited accounts to be signed off had been shifted from 31 July to 30 September. As reported to the Committee in September, the auditors had not been able to complete their work to enable the accounts to be signed off by this date.

There had been two material changes to the accounts, as detailed in Appendix C of the Auditor’s report:

- £1m adjusted to reduce cash and increase short term debtors.
- £2.851m adjusted to increase pension fund assets so decreasing the net pension liability and unusable reserves. This adjustment was referred to at the last meeting of the Committee.

Both of these adjustments did not impact on the funding available to the Council

The value of Property Plant and Equipment (gross total value in the accounts £542m) was £89k less than the value in the Council’s asset register. It was not proposed to adjust for this as it was not deemed material. The cause for this variance was to be investigated and rectified ahead of the 2021/22 Accounts being drafted. Members were requested to agree to this not being adjusted within the 2020/21 Accounts.

The audit of the accounts was now virtually complete, with the Audit Findings Report from the external auditors having been issued and attached to the report. Consequently, Members were asked to approve both the letter of representation and the Audited Statement of Accounts.

Unfortunately, Grant Thornton were not able to issue their final audit Statement and so sign off the Accounts until they had finished the items of work still outstanding. Should the final work by Grant Thornton require any further changes to the Council's Statement of Accounts, it was recommended that these were agreed by the Head of Finance in consultation with the Chairman of the Finance and Audit Scrutiny Committee.

The Value for Money work was still to be completed by the Auditors. This did not have to be confirmed alongside the Accounts. Grant Thornton planned to report on the VFM to the December meeting of the Committee. After that, the Auditors should be able to conclude the overall 2020/21 Audit.

It had recently been reported that just 9% of local government bodies' 2020/21 audits were completed by the end of September. This compared to 45% of audits being completed by the target date for 2019/20 and 57% for 2018/19.

Having the audited accounts signed off in the current environment was a major achievement. This had entailed hard work by the Accountancy Team and from officers across the Council, and also from the external auditors. The close working from all involved had been important in enabling the Council to get to this position. The Council was in a far better position than many local authorities.

In response to questions from Members, Mr Patterson and the Strategic Finance Manager advised Members that:

- He was content with the management responses to each of their recommendations, and there was a follow up from the previous year and most of the recommendations were addressed, and he was comfortable with the work being undertaken.
- They were looking to completing the work in the next couple of weeks, and any outstanding work would be completed by the end of the month. He did not expect any outstanding work to throw up any issues.
- The auditors had identified two reconciliation differences, both of which were integral to the new solution that Finance were launching within the next week, and the expectation was that from the financial year starting in April 2022 that these issues should be resolved.
- The auditors could issue an opinion on the financial statement saying they were a true and fair representation of Council position but could not certify the audit closed until they had completed the Value for Money conclusion, the report of which would be coming to the Committee in December.

Resolved that

(1) the 2020/21 Audit Findings Report, be noted;

(2) the letter of representation, attached to the report, be approved;

(3) the Accounts are not adjusted in respect of the £89k Property Plant and Equipment Valuation, be agreed;

(4) the 2020/21 Audited Statement of Accounts, with the changes having been made, be approved; and

(5) delegated authority be given to the Head of Finance in consultation with the Chairman of Finance and Audit Scrutiny to agree any final changes to the accounts if required from the final work of the external auditors.

50. **Review of the Work Programme and Forward Plan & Comments from the Cabinet**

The Committee considered a report from Democratic Services that informed the Committee of its work programme for the 2020/2021 Municipal Year, as set out at Appendix 1 to the report, and of the current Forward Plan.

The Chair advised Members that he had agreed with the Chair of the Overview & Scrutiny Committee and the Democratic Services Manager & Deputy Monitoring Officer that Members would get a detailed timetable of activity leading up to the decision on the potential merger on 13 December. number of meetings were taking place on behalf of and with Members in terms of scrutinising decisions, and it was important that the sequence of events was understood. He and the Chair of the Overview & Scrutiny Committee would meet with the Chair of the Scrutiny Committee at Stratford-on-Avon District Council, and there would then be a meeting with Members to make sure everyone was content.

The Chair also advised that there was concern about a potentially heavy Cabinet agenda in December, alongside the critical decision on the potential merger, and there had been conversations with the Leader and Chief Executive whether any items on the Cabinet agenda could be delayed to that proper attention could be paid to the question of the potential merger. It was likely that the December Committee would therefore be longer than normal as there were Cabinet items that the Committee would normally call in.

The Head of Finance advised that the Value for Money Conclusion in relation to the Internal Audit needed to be added to the Work Programme for the December Committee.

Resolved that the report be noted.

(The meeting ended at 7.38pm)

CHAIR
8 December 2021