

MINUTES of the meeting of the **AUDIT AND GOVERNANCE COMMITTEE** held at 10.00 am on 10 July 2024 at Surrey County Council, Council Chamber, Woodhatch Place, 11 Cockshot Hill, Reigate, Surrey, RH2 8EF.

These minutes are subject to confirmation by the Committee at its next meeting.

Elected Members:

(Present = *)

- * Victor Lewanski (Chairman)
- * Richard Tear (Vice-Chairman)
- * Stephen Cooksey
- * Steven McCormick
- * Ayesha Azad
- * Helyn Clack
- * Matthew Woods (Independent Member)

Members in Attendance

David Lewis (Cobham) - Cabinet Member for Finance and Resources

34/24 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS [Item 1]

There were none.

35/24 MINUTES OF THE PREVIOUS MEETING - 5 JUNE 2024 [Item 2]

The Minutes were approved as an accurate record of the previous meeting.

The Chairman noted that the Committee raised several issues on the Annual Complaints Performance Report item and it had been agreed that the update on the action be provided at September's Committee meeting with officers attending.

36/24 DECLARATIONS OF INTEREST [ITEM 3]

There were none.

37/24 QUESTIONS AND PETITIONS [Item 4]

There were none.

38/24 RECOMMENDATIONS TRACKER AND WORK PLAN [Item 5]

Witnesses:

Amelia Christopher, Committee Manager
Nikki O'Connor, Strategic Finance Business Partner (Corporate)

Key points raised in the discussion:

1. A Committee member referred to A6/24 regarding the DB&I Task and Finish Group report going to July's Cabinet meeting, noting the slight delay due to the General Election. The Committee Manager noted that it would be published online as part of the Cabinet agenda and she would circulate the report to the Committee for reference.
2. The Chairman reiterated his comment above under item 2 noting the target date of September for the Annual Complaints Performance Report item action A7/23.

3. The Chairman referred to A16/23 asking whether Public Sector Audit Appointments (PSAA) had approved the proposed audit fee for 2022/23. The Strategic Finance Business Partner (Corporate) noted that she continued to chase PSAA for a response on the sign-off.
4. A Committee member referred to A10/24 asking when there would be an update regarding officers' Declaration of Interests as that was noted as to be confirmed (TBC). The Committee Manager would liaise with the officer for a response and would continue to chase officers to provide target dates for completion for TBC actions.

RESOLVED:

1. Monitored progress on the implementation of actions/recommendations from previous meetings (Annex A).
2. Noted the work plan and the changes to it (Annex B).

Actions/further information to be provided:

1. Regarding action A6/24, the Committee Manager will circulate the DB&I Task and Finish Group published in July's Cabinet agenda.
2. Regarding action A10/24 and TBC actions, the Committee Manager will liaise with the officer for a response and would liaise with officers to provide target dates for completion.

39/24 EXTERNAL AUDIT PLAN 2023/24 [Item 6]

Witnesses:

Janet Dawson, Partner, EY (remote via Teams)
Nikki O'Connor, Strategic Finance Business Partner (Corporate)

Key points raised in the discussion:

1. The Partner - EY noted that the to be confirmed (TBC) fees that were omitted in June's report had been included as requested by the Committee, the associated fees reflected the areas of work anticipated to be undertaken. She noted that EY based its expectation on similar work at other audited bodies and it was similar to what PSAA would typically determine. Progress was being made working with the Council's Finance team.
2. The Chairman asked whether the work on the walkthrough testing was on track. The Partner - EY explained that EY was dividing its time between preparing for the execution phase and the walkthrough work. She noted that there had been some delays on the Council's side in terms of the final preparation of the financial statements access to data for EY to complete that. Work was slightly behind schedule and with the Council's Finance team she would be discussing how to retrieve some of that time at the end of the process.
3. The Chairman asked whether that delay would affect the scheduling of the substantive testing. The Partner - EY hoped that the revised data from the Council's Finance team would be provided by next week following changes made. She noted a week's delay in the sampling work which was scheduled to be undertaken by 22 July, the team would be in place then so would progress the work intensively.
4. A Committee member referred to paragraph 10 of the cover report noting that there were direct risk management implications. The Strategic Finance Business Partner (Corporate) noted that there were not any risks that were not already covered in Annex 1.

5. A Committee member referred to the 'Audit risks and areas of focus section' and column on 'Risk identified', querying whether risks were just categorised rather than being meaningfully assessed. The EY - Partner explained that it was EY's assessment as to the risk that it provides an inappropriate opinion on the Council's financial statements, as defined within the International Standards on Auditing (ISA). EY was required to look at the risk of fraud within the organisation that may lead to a material misstatement, missed when it provides an opinion. A significant risk was where EY thought that there was an issue with the way the numbers were derived due to their complexity or were estimated. Other risk areas related to where EY thought that the risk was less likely, but it undertakes work to ensure risk mitigation to provide an appropriate opinion.
6. A Committee member referred to the various number of specialists to be used and asked whether their estimated time would be factored in and what the additional cost would be. The Partner - EY explained that EY identified the specialists to be used and what specialist knowledge was needed to assess their judgements, those costs were factored into the fees.
7. A Committee member welcomed the inclusion of the fees.

RESOLVED:

1. Noted the changes made to the External Audit Plan as requested by the Committee on 5 June 2024.
2. Approved the revised 2023/24 External Audit Plan (Annex 1).

Actions/further information to be provided:

None.

40/24 SURREY PENSION FUND EXTERNAL AUDIT PLAN 2023/24 [Item 7]

Witnesses:

Hassan Rohimun, Partner, EY
 Francis Llave, Audit Manager, EY
 Keevah Dumont, Deputy Head of Accounting and Governance
 Anna D'Alessandro, Interim Executive Director - Finance and Corporate Services

Key points raised in the discussion:

1. The Partner - EY in charge of the Surrey Pension Fund external audit outlined the 'Audit risks and areas of focus'. He noted that EY set the overall planning materiality at 1% of the net assets which at the planning stage was £52.9 million, the performance materiality drives the testing strategy and was set at 50% of the planning materiality as it was EY's first-year audit; that level would be reviewed upon completion of the audit. Audit differences materiality was set at £2.6 million.
2. A Committee member noted his disappointment and frustration regarding the incomplete plan which needed to be updated and resubmitted. He queried why that information had not been included given the Committee's push back on the External Audit Plan 2023/24 deferred from June due to the missing fees.
3. The Chairman asked whether the walkthrough testing work was on track and when it would be finished. The Partner - EY explained that substantive testing had been undertaken this week after receiving the draft accounts and testing would start on year-end procedures. He noted a slight delay in the completion of walkthrough testing due to awaited information from management. The Audit Manager of Surrey Pension Fund audit - EY added that the aim was to finish the walkthrough testing by the end of next week.

4. A Committee member questioned the Committee's purpose as it was being asked to approve the plan yet work on it was in progress, he asked whether EY was working at risk. The Deputy Head of Accounting and Governance explained that the plan should have been presented earlier to the Committee, however there were delays to EY's independence checking. She noted that it had been agreed for the auditors to be on site and undertake their walkthrough testing, to be able to work towards the 26 July end date for the fieldwork audit.
5. The Chairman stressed that the plan could not be approved without the fees which were to be determined (TBD) and he asked when those could be provided. The Partner - EY noted that the Committee could be provided with the fee range by the end of the week. As proposed by the Vice-Chairman, the Committee agreed to delegate the approval of the fees to the Chairman in consultation with the Vice-Chairman following circulation to the Committee to review.
6. The Interim Executive Director - Finance and Corporate Services explained that this year the situation was unusual on both the Surrey Pension Fund and on the Council's side because of Unit 4/MySurrey, it was the first set of external auditors with a new system. She noted that EY was working through lots of information and did not know what it would find, and so it was unsure about the fees. She noted that in the past the Committee received the audit plans before the audit started. She noted that EY had its own processes of risk assessment and it needed to receive all the completed independence forms before it could start the work; that had been significantly delayed.
7. A Committee member noted that it was an unsatisfactory situation and unacceptable process. Upon receipt of the fees, if the Chairman and Vice-Chairman deem those to be unsatisfactory, he asked what the process was to address that. The Interim Executive Director - Finance and Corporate Services noted that if the work had not started in May, then the statutory deadline would not be met. A Committee member noted that the audit plans should have been received by the Committee earlier to meet the statutory deadline. Even if the Committee was unhappy with the fees, he queried whether EY would stop the work and any work underway would be repealed; he believed that would be unlikely.
8. A Committee member asked what the impact would be of the Committee not approving the plan today, and asked what the deadline for approval was. The Partner - EY noted that the risks had been outlined, the plan should usually be noted by the Committee. He noted that regarding the fees, PSAA appoints the auditors and sets the scale fees and where there might be disagreement on the fees between the auditors and management or a local authority, those fees would be put forward to PSAA to determine.
9. The Chairman stressed that the plan would be noted subject to the Committee reviewing the fees, it would then be approved; he did not want work to stop. He acknowledged the Committee's limited scope as PSAA determines the fees. The Interim Executive Director - Finance and Corporate Services noted that she would not like the work to stop. She noted that should the Committee be unhappy with the fees once received, officers could talk to PSAA and look at what could be negotiated.
10. The Cabinet Member for Finance and Resources agreed with the Committee's position, he noted that there were delays at the start in the transfer to EY in terms of getting all the necessary agreements from Members. He noted disappointment that at the last Committee meeting the External Audit Plan 2023/24 was deferred to July's Committee meeting for the same reason. It was a strong message to EY that it must take on board the Committee's feedback and respond accordingly.

RESOLVED:

Noted the 2023/24 Surrey Pension Fund Audit Plan, to be approved by the Chairman and Vice-Chairman in consultation with the Committee subject to reviewing the fees.

Actions/further information to be provided:

1. A18/24 - The Partner - EY will provide the Committee with the fee range by the end of the week to review.

41/24 2023/24 DRAFT ANNUAL GOVERNANCE STATEMENT [Item 8]

Witnesses:

Michael Coughlin, Interim Head of Paid Service

Key points raised in the discussion:

1. The Interim Head of Paid Service explained that the draft Annual Governance Statement (AGS) collated key governance information gathered from across the Council. He noted that whilst the draft applied to 2023/24, it included a plan for the current year. Based on the discussion had around the previous item, he noted that the Committee may want to add in a section to the current year's plan about the management of external audit and pension audits. He noted that for the first-time assurance statements had been sought from across the Corporate Leadership Team (CLT), providing a deeper dive into the directorates' activities and services provided. He noted the year of change ahead nationally and locally. He outlined the Council's organisational governance sections and service-specific governance considerations. He outlined the 'Governance Systems Assurance' and Members' involvement. He referred to the progress made outlined in the 2022/23 AGS follow up. He thanked the Finance Improvement Business Partner and team, and the Interim Director of Law and Governance; Monitoring Officer for their work.
2. A Committee member welcomed the inclusion of the assurance statements from CLT and asked what the benefit was of including those, whether those provided extra transparency into the Council and its functions. The Interim Head of Paid Service noted the importance of the awareness raising of the AGS generated by the assurance statements, furthermore every budget holder in the Council was required to sign a budget accountability statement clarifying their personal professional responsibility. The assurance statements highlighted Executive Directors' personal accountability over their directorate and its activities. A greater level of detail had been discussed with directorate leadership teams cascading down across the organisation, positive areas identified and areas to improve gave CLT greater confidence that assurance given to the Committee was there in practice. The Committee member looked forward to that continuing and the benefits being realised.
3. The Chairman referred to Children's Services and Special Educational Needs and Disabilities (SEND) noting that those areas were constantly raised at the Committee as having issues, the AGS did not appear to reflect the development underway. The Interim Head of Paid Service explained that more detail could be provided if requested. That information was held elsewhere and in other reports, for example there was a transformation programme in the Children, Families and Lifelong Learning Directorate and the link between SEND provision and the capital programme was being explored. He noted that the AGS focused on the governance of the work underway rather than describing service issues.

RESOLVED:

1. Reviewed the contents of the draft Annual Governance Statement (Annex 1) to satisfy themselves that the governance arrangements are represented correctly; and
2. Commended the draft Annual Governance Statement for publication with the Council's Statement of Accounts.

Actions/further information to be provided:

None.

42/24 DRAFT STATEMENT OF ACCOUNTS 2023/24 [Item 9]

Witnesses:

Nikki O'Connor, Strategic Finance Business Partner (Corporate)

Anna D'Alessandro, Interim Executive Director - Finance and Corporate Services

Key points raised in the discussion:

1. The Strategic Finance Business Partner (Corporate) explained that the draft Statement of Accounts was prescriptive based on the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting 2023/24 to produce compliant accounts. The 2023/24 accounts were published last week, five weeks later than the 31 May deadline and 54% of local authorities met that target highlighting the national issues faced, several local authorities had multiple years of unsigned accounts. She noted that it had been a challenging year-end for her team: with the new Unit4/MySurrey system meaning that processes had to be redefined, the 2022/23 accounts were signed off in January 2024, there were team changes, delays in obtaining third party information and there was an immaterial amount missing from the draft accounts regarding the Collection Fund, due to information remaining outstanding from borough and district councils. She noted that due to the tight deadline, some of the validation checks had not been done, and several minor typos and required changes had been identified since publication. An updated draft would be issued to EY this week. The team was working closely with EY on the external audit and the final accounts would be received by the Committee in November.
2. A Committee member asked whether the risk had been considered of the publication of the draft accounts five weeks after the deadline and what was the impact. The Strategic Finance Business Partner (Corporate) noted that the delayed publication was not ideal and as noted earlier about half of all local authorities missed that deadline. The delay impacted on the ability to get the audit work done in time to be signed off for the next deadline, there were no immediate financial implications. The Committee member referred to paragraph 15 of the cover report noting that there were direct risk management implications, the Strategic Finance Business Partner (Corporate) agreed.
3. A Committee member noted that the draft accounts summarised the achievements and ambition of the Council, and areas requiring a greater focus such as SEND provision. Whilst there was a SEND strategy and dedicated money, she noted that it would be useful to understand more about investment in SEND and the Safety Valve Agreement, for the Committee and Members to have an update on that spend. She noted concern about potential policy changes by the new Government. The Strategic Finance Business Partner (Corporate) explained that the baseline for the accounts was the Council's outturn position as reported to the Cabinet, that included the SEND budgetary pressures and performance against budget.
4. The Strategic Finance Business Partner (Corporate) explained that within the balance sheet there were two significant figures linked to SEND: the accumulated deficit on the High Needs Block which was required to be accounted for as an

unusable reserve and the Council's offsetting reserve. The latter was part of the Council's contribution of the Safety Valve Agreement. She noted that the Committee could be provided with an update on details regarding SEND, she noted that the Children, Families, Lifelong Learning and Culture Select Committee received regular updates on SEND and the Safety Valve Agreement. The Interim Executive Director - Finance and Corporate Services noted that for the Committee's assurance, the service could provide an update in terms of meeting the Council's requirements regarding the capital side of the Safety Valve Agreement.

5. A Committee member noted that the budgetary situation the Council faced and trying to get the services delivered needed to be more clearly understood by Members and residents, more help was needed from central government. He welcomed an update to the Committee as noted above and suggested having a Member Development Session on the matter. The Interim Executive Director - Finance and Corporate Services noted the request for a Member Development Session on SEND/Safety Valve Agreement, and for the Committee to receive an update on SEND in respect of both capital and revenue.
6. The Cabinet Member for Finance and Resources referred to the budget consultation process with residents and wondered whether there was an opportunity to include information that explains some of the challenges faced by the Council. He would liaise with the Strategic Finance Business Partner (Corporate) on the matter.

RESOLVED:

Considered the draft 2023/24 Statement of Accounts.

Actions/further information to be provided:

1. A19/24 - Following completion of the validation checks, an updated draft will be issued to EY with minor changes to the numbers and to correct some typos, to be flagged with the Committee.
2. A20/24 - The Interim Executive Director - Finance and Corporate Services, and Strategic Finance Business Partner (Corporate) will follow up the request for a Member Development Session on SEND/Safety Valve Agreement; and for the Committee to receive an update from the service in terms of meeting the Council's requirements regarding the Safety Valve Agreement.
3. A21/24 - The Cabinet Member for Finance and Resources will liaise with the Strategic Finance Business Partner (Corporate) about the opportunity in the budget consultation process to include information that explains some of the challenges faced by the Council.

43/24 ANNUAL WHISTLEBLOWING REPORT 2023/24 [Item 10]

Witnesses:

Sheila Smith, Director of People and Change

Key points raised in the discussion:

1. The Director of People and Change explained that whistleblowing cases could be raised directly in writing to a Council senior officer or through the external independent organisation Navex Global. Whistleblowing cases received by the Council were triaged through the People and Change team, a decision was made about the appropriate route for those to be investigated. Any case involving the potential allegation of fraud was sent to the Internal Audit team to investigate. She noted that twenty whistleblowing cases were received in 2023/24 and the slight

- increase from the previous year showed the increased awareness of the policy by staff.
2. A Committee member referred to the benchmarking exercises undertaken with other authorities, noting that the Council's figure was higher compared to others particular Hampshire County Council which had a low figure of whistleblowers; and she asked why that was the case. The Director of People and Change noted that making a like-for-like comparison was difficult, she noted that Hampshire County Council might be recording cases in a different way. She would investigate why their number of cases was so low given their higher headcount.
 3. As a supplementary on the above, the Committee member asked whether there was no prescribed way to assess such cases. The Director of People and Change explained that there was a legal definition of whistleblowing and each local authority must have a whistleblowing policy, however there was no requirement to report externally in a set way. The Council was transparent in reporting every case it received even if not upheld.
 4. The Chairman noted that the assessment of cases was referred to either the People and Change team, Internal Audit or the Monitoring Officer. Regarding the outstanding cases underway some were referred to a Human Resources (HR) People Consultant, he asked how independent that was regarding their handling. The Director of People and Change explained that the HR People and Change Consultants had expertise in investigating such issues through their work in supporting managers with grievances and sickness absence cases, they were not aligned with the service being investigated. Any complaints about the People and Change service were referred to the Monitoring Officer.
 5. A Committee member sought clarity on whether the Officer Code of Conduct had been reviewed and updated and approved by the Council in May 2024, as incorporated into that the whistleblowing policy on the website was dated May 2021. The Director of People and Change confirmed that the Officer Code of Conduct was reviewed annually as in May 2024 to ensure it was up to date, it referenced policies such as the whistleblowing policy. She explained that the policies were reviewed at last every two years, the whistleblowing policy would have been reviewed since 2021 but no changes were made. Going forward, she would ensure that the date the policy was reviewed would be included on its front cover.
 6. A Committee member referred to the outcomes recorded and where those findings could not be shared due to confidentiality, he asked for an explanation of what the confidentiality related to and who was made aware of the outcome. The Director of People and Change noted that the group which included the Monitoring Officer, the Head of Insights, Systems and Governance in the People and Change team, and Internal Audit reviewed whistleblowing cases quarterly, they would be made aware of the outcome of those investigations. Reasons for confidentiality varied for example if individuals or service users were identified. The Chairman noted that having liaised with the Monitoring Officer, the Committee could have a Part 2 update on the matter at the September or November Committee meeting.
 7. The Chairman referred to the 'Closed Cases' table asking whether an additional column could be added indicating whether the whistleblowing case was found in favour or against, that would provide an idea of how many cases were progressed annually. The Director of People and Change noted that could be added.
 8. A Committee member referred to the 'Closed Cases' table where there were several that had outcomes to be confirmed or the date closed was to be confirmed, he asked whether that was because information had not been input or was there another reason for that. The Director of People and Change would provide a written response.

RESOLVED:

1. Reviewed the contents of the Annual Whistleblowing report to satisfy themselves that the governance arrangements are operating effectively; and
2. Made recommendations for improvement.

Actions/further information to be provided:

1. A22/24 - The Director of People and Change will investigate why Hampshire County Council's number of whistleblowing cases is so low compared to Surrey's.
2. A23/24 - Going forward, the Director of People and Change will ensure that the date the Whistleblowing Policy is reviewed will be included on its front cover.
3. A24/24 - The Director of People and Change will liaise with the Monitoring Officer about the Committee receiving a Part 2 update on the reasons for confidentiality regarding findings from whistleblowing cases at the September or November Committee meeting.
4. A25/24 - The Director of People and Change will add in an additional column into the 'Closed Cases' table indicating whether the whistleblowing case was found in favour or against.
5. A26/24 - The Director of People and Change will provide a written response explaining the reasons for the outcomes listed as to be confirmed or the date closed as to be confirmed in the 'Closed Cases' table.

44/24 OFFICERS AND EMPLOYEES ANNUAL GIFTS AND HOSPITALITY REPORT 2023/24 [Item 11]

Witnesses:

Shella Smith, Director of People and Change
 Michael Coughlin, Interim Head of Paid Service
 Asmat Hussain, Interim Director of Law and Governance; Monitoring Officer

Key points raised in the discussion:

1. The Director of People and Change noted that any small token of goodwill should be politely declined and generally offers of hospitality should be refused. Officers and employees must declare any offers of a gift or hospitality on the register and whether offers are refused, declined or donated to charity. In 2023/24 there were 73 declarations, and of those 45 were accepted, 23 declined and 5 donated; that followed a similar pattern over the last few years. She highlighted that a large amount of the hospitality offers received related to the Stars in Surrey Awards for staff, sponsored by various businesses.
2. A Committee member referred to the recommendations in the report around 'Clear and concise guidelines around hospitality', querying whether there were already guidelines in place but those needed to be enhanced or that there were no guidelines in place. The Director of People and Change noted that there were clear guidelines in place for officers, and she emphasised the need to continually communicate those to new and existing staff.
3. A Committee member referred to the register being maintained and reviewed monthly by the HR Governance team with 'Declared, non-compliant gifts and hospitality [...] escalated to HR Business Partners if deemed necessary' and asked who deemed that necessary. The Director of People and Change explained that if a gift or hospitality offer had been accepted and there did not appear to be a clear manager approval trail in process then the HR Governance team would refer that to a HR Business Partner to liaise with the relevant senior manager to explore what happened; it was a judgement based on the policy.

4. The Chairman noted that there was a separate policy for Members to declare offers of gifts and hospitality as discussed by the Committee in March 2024, where Members' declarations were listed, he recalled the declaration threshold was £50 and asked why that was not the case for officers too as it would be simpler. The Director of People and Change noted that reference to an amount was removed from the officer policy, examples were included instead as it was felt to be more relevant such as a small box of chocolates or a bunch of flowers.
5. A Committee member noted that the policy was pedantic, more work was being created as there was not a minimum amount to declare, that threshold needed to be set over which to declare. The Council is a large organisation and having to declare a bag of sweets worth £2 for example created unnecessary bureaucracy. She noted the need to review the guidelines to be clearer about what is really a gift or hospitality offer, the focus should be on where a gift or hospitality offer is perceived by a member of the public to skew an officer's opinion about the way they were performing their work. The Director of People and Change noted that the comments could be looked at and benchmarking undertaken with other organisations. She noted that the Council's approach had always been to encourage everybody to declare everything to be open and transparent, other organisations in the public sector took a similar approach.
6. The Chairman agreed, noting that when looking at Members' gifts and hospitality register in March, the Leader declared everything even when it was below £50, that needed to be stopped; and he welcomed that benchmarking exercise. The Interim Head of Paid Service acknowledged that the policy needed to be reviewed to remove some of the bureaucracy, he noted that the timing of the gift such as before a big contract is awarded for example, as well as the amount of the gift were important.
7. A Committee member suggested that it would be simpler and more efficient to have a combined policy for Members and officers, he noted the element of common sense where people know when they should not accept something. The Director of People and Change would liaise with the Monitoring Officer to review the implications and any regulations that apply to Members as opposed to officers.
8. The Vice-Chairman disagreed with the above suggestion, noting that officers and Members had different responsibilities so the two policies should remain separate. The Interim Director of Law and Governance; Monitoring Officer reiterated that Members and officers had different roles and responsibilities, officers had a contract of employment whilst Members adhered to the Member Code of Conduct.
9. A Committee member referred to the section on 'Issues for Consideration', noting that those were more like factors to consider rather than issues, for example 'All gifts and hospitality acceptances had manager authorisation.' The Director of People and Change would consider that for future reports.

RESOLVED:

1. Reviewed the contents of the Annual Gifts and Hospitality report to satisfy themselves that the governance arrangements are operating effectively; and
2. Made recommendations for improvement.

Actions/further information to be provided:

1. A27/24 - The Director of People and Change, Interim Head of Paid Service, and Monitoring Officer will consider the comments made regarding:
 - a) a threshold to be set over which officers and employees must declare gifts and hospitality.
 - b) to review the guidelines to be clearer about what is really a gift or hospitality offer, focusing on where a gift or hospitality offer is perceived by a member of

- the public to skew an officer's opinion about the way they were performing their work.
- c) benchmarking to be undertaken with other organisations.
 - d) Members' not having to declare gifts and hospitality offers on the register under the £50 threshold.
 - e) removing some of the bureaucracy, considering the timing of the gift and amount.
 - f) keeping the officer and employees' policy separate to Members' policy or combining the two; to review the implications and any regulations that apply to Members as opposed to officers.
2. A28/24 - The Director of People and Change will for future reports consider the suggestion that 'Issues for Consideration', are more like factors to consider rather than issues.

45/24 DATE OF NEXT MEETING [Item 12]

The date of the next meeting of the Committee was noted as 11 September 2024.

Meeting ended at: 11.28 am

Chairman

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