

AUDIT PANEL

27 July 2021

Commenced: 14:00

Terminated: 16:04

Present: Councillors Jack Naylor (Chair), Boyle, Costello, Kitchen, Owen, Sharif,
Councillors Warrington and Ryan (Observers)

In Attendance:

Sandra Stewart	Director of Governance and Pensions
Kathy Roe	Director of Finance
Caroline Barlow	Assistant Director of Finance
Wendy Poole	Head of Risk Management and Audit Services
Martin Nixon	Risk, Insurance and Information Governance Manager
Karen Murray	Mazars
Daniel Watson	Mazars

Apologies for Absence: Councillor Fitzpatrick

1. DECLARATIONS OF INTEREST

There were no declarations of interest.

2. MINUTES

The minutes of the meeting of the Audit Panel on the 16 March 2021 were approved as a correct record.

3. ANNUAL AUDIT LETTER 2019/20

Consideration was given to a report of the Executive Member for Finance and Economic Growth / Director of Finance. The report summarised the work undertaken by External Audit as the auditor for Tameside Metropolitan Borough Council for the year ended 31 March 2020 and conclusions formed in respect of the annual financial statements and value for money.

The Partner for Mazars explained that this was the final report on the 2019/20 financial year. This letter closed the audit for the 2019/20 year and brought together work on the GMPF and on the TMBC account. It was stated that the detail of the Annual Audit Letter had already been shared and discussed in November 2020 as part of the Audit Completion Report for TMBC and GMPF.

RESOLVED

That the Annual Audit Letter for 2019/20 be noted.

4. EXTERNAL AUDIT STRATEGY MEMORANDUM

Consideration was given to a report of the Executive Member for Finance and Economic Growth / Director of Finance. The report summarised the planned audit approach of the external auditors for Tameside MBC and the Greater Manchester Pension Fund. The report highlighted significant audit risks and areas of key judgements for the accounts and set out the key communications during the course of the audit.

The Audit Partner for Mazars stated that Overall Materiality for TMBC was set at £11,973,000. It was explained that Materiality was an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole. Misstatements in financial statements were considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. However, the Audit Partner for Mazars highlighted that all issues that were below this number would still be raised.

In regards to significant risks and judgement areas, it was reported that management override of controls presented a risk. It was explained that management at various levels within an organisation were in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appeared to be operating effectively. Due to the unpredictable way in which such override could occur there was a risk of material misstatement due to fraud on all audits. Audit work over accounting estimates and journal entries and significant transactions outside of the normal course of business would mitigate this risk.

It was highlighted that the net defined benefit liability valuation presented a significant risk. The net pension liability represented a material element of the Council's balance sheet. The valuation of the Local Government Pension Scheme relied on a number of assumptions. There were financial assumptions and demographic assumptions used in the calculation of the Council's valuation, such as the discount rate, inflation rates and mortality rates. It was explained that as part of the work undertaken by Mazars, controls that the Council had in place over the information sent to the scheme Actuary, including the Council's processes and controls with respect to the assumptions used in the valuation would be reviewed.

It was stated that the valuation of property, plant and equipment posed a significant risk, the valuation of property, plant and equipment involved the use of a management experts, and incorporated assumptions and estimates which impacted materially on the reported value. There were risks relating to the valuation process which reflected the significant impact of the valuation judgements and assumptions and the degree of estimation uncertainty. Therefore, as a result of the rolling programme of revaluations, there was a risk that individual assets which had not been revalued for up to four years were not valued at their materially correct fair value. In regards to the planned response to this risk, the Council had appointed a valuation expert who would be instructed to revalue the land, buildings and investment property portfolio for the year ending 31 March 2021. This would include all assets due for revaluation on the five year cycle.

It was stated that there were two areas of management judgement and enhanced risks these were the valuation of shareholding in Manchester Airport Holdings Ltd and Schools. It was explained that the valuation of the Council's shareholding in the Airport involved judgement as it was not publicly traded. Further, in relation to schools it was important to ensure that where schools had transferred out of the council's control, for example because of conversion to Academy status, the capital accounting entries were properly reflected in the asset register and the accounts.

Members of the Panel were advised of the new Code of Audit Practice. This had changed the way in which Mazars as external auditors reported their findings in relation to Value for Money (VFM) arrangements from 2020/21. It was stated that under the new Code, the key output of the work on VFM arrangements would be a commentary on those arrangements which would form part of the Auditor's Annual Report.

In regards to the Value for Money Conclusion the report highlighted that financial sustainability was a risk of significant weakness in arrangements. The Council's medium term strategy for the period 2019/20 to 2023/24 set out the financial challenges it faced. Though not unique to Tameside, they did present a significant audit risk in respect of considering the arrangements that the council had in place to deliver financial sustainability over the medium term.

It was reported that the overall materiality was determined to be £220.3m for the Greater

Manchester Pension Fund and over materiality applicable to the Fund Account was £86m. However, errors or adjustments that were significantly lower would still be reported for example in relation to senior salaries materiality was one pound (£1).

There were two significant risks and judgement areas identified for the GMPF accounts. It was reported that managed override of controls posed a risk as Management at various levels within an organisation were in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appeared to be operating effectively. Due to the unpredictable way in which such override could occur there was a risk of material misstatement due to fraud on all audits. This would be mitigated through performing audit work over accounting estimates, journal entries and significant transactions outside of the normal course of business or otherwise unusual.

The second risk identified was the valuation of investments within level 3 of the fair value hierarchy. As at 31 March 2020, the fair value of investments within level 3 of the fair value hierarchy was £5.6bn, which accounted for approximately 25 per cent of net investment assets. A similar proportion of the Fund's assets was anticipated to be unquoted at 31 March 2021. Level 3 assets were those assets whose value was based on unobservable inputs, and consequently the estimation uncertainty for these assets was more significant than for assets valued at level 1 and 2.

RESOLVED

That the contents of the External Audit Strategy memorandums be noted.

5. EXTERNAL AUDIT ASSURANCE LETTERS 2020/21

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services. Mazars, the Council's External Auditors, as part of their risk assessment procedures, were required to obtain an understanding of management processes in relation to fraud risk assessment, laws and regulations and going concern considerations as part of their annual audit. This report presented the response to the letters and questionnaires received from Mazars for consideration by the Panel ahead of the document being signed by the Chair of the Panel and the Director of Finance.

The Director of Finance explained that a letter was sent to the Chair of the Audit Panel requesting responses to a number of questions detailed in the report. In addition the letter included further questions as set out in Appendix 1. It was also reported that a letter was set to the Director of finance requesting responses to a number of questions detailed in the report, Appendix 2 detailed the responses to the questions.

RESOLVED

That Appendix 1 and Appendix 2 be signed by both the Chair of the Audit Panel and the Director of Finance ahead of them being provided to Mazars.

6. REVIEW OF INTERNAL AUDIT 2020/21

Consideration was given to a report of the Director of Finance, which reviewed Internal Audit and measured practices and performance of the Internal Audit function with the standards set out in the Public Sector Internal Audit Standards which contribute to the overall effectiveness of the system of internal control.

The Internal Audit team now comprised of 9.53 FTE staff, that had a range of experience and relevant qualifications, and included two dedicated Fraud Investigators/Counter Fraud Specialists. A detailed Annual Audit Plan was produced at the start of each financial year after consultation with both officers and members. Internal Audit also provided services to the Greater Manchester Pension Fund.

Members of the Panel were advised that the Standards require that an external assessment of an organisation's internal audit function would be carried out once every five years by a qualified, independent assessor or assessment team from outside of the organisation. The Peer Review for Tameside was carried out by Blackpool Council and Bolton Council in March 2018 and confirmed that the Internal Audit Service conformed to the 2013 standards. The next review would be conducted during 2022/23.

The report detailed the assessment against each of the individual standards within the two categories of Attribute and Performance and provided a comparison of the results presented to the Audit Panel in June 2020. The detailed assessments could be found at Appendix 1.

It was stated that Internal Audit had three key performance indicators and for 2020/21, only two were achieved:-

- 94% of Plan Complete (92% in 2019/20 - Target 90%)
- 88% of Recommendations Implemented (87% in 2019/20 - Target 90%)
- 100% Customer Satisfaction (100% in 2019/20 - Target 90%)

It was explained that the Percentage of Recommendations Implemented had been affected by COVID-19 and capacity within teams to address improvements identified.

Members were advised that The Self-Assessment conducted in April 2021 confirmed that Internal Audit conforms to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note 2019, as demonstrated in Appendix 1.

From the review of Internal Audit, it could be concluded that Internal Audit helped the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes in accordance with the Public Sector Internal Auditing Standard's definition. Taking on board the positive comments received from Senior Management Teams, Executive Members and the Audit Panel, assurance could be given that the Council had an adequate and effective Internal Audit function which contributed to the overall effectiveness of the system of internal Control.

RESOLVED

That the report be noted.

7. RISK MANAGEMENT AND AUDIT SERVICES – ANNUAL REPORT 2020/21

Consideration was given to a report of the Head of Risk Management and Audit Services, the report summarised the work performed by the Service Unit and provided assurances as to the adequacy of the Council's systems of internal control.

The report detailed the major achievements of the Service Unit for 2020/21. The Head of Risk Management and Audit Services advised Members that the Original Annual Audit Plan of 1,510 days was detailed in the report and approved by the Audit Panel. During the year has been revised on a regular basis to ensure that it was aligned to changes in service priorities, risks, directorate structures and resources available. Appendix 1 provided a detailed breakdown of the 2020/21 Audit Plan.

It was reported that the Actual Days delivered to 31 March 2021 of 1,480 were below the revised plan of 1,516 by 36 Days, the shortfall was a result of unanticipated sickness in quarter 4, further assistance provided to the Growth Directorate for the processing of business grants and delayed recruitment to the post of Senior Auditor.

The Head of Risk Management and Audit Services reported that the successful delivery of the plan could be measured in three ways:

- Actual Productive Audit Days Delivered against the Revised Plan. The days delivered

against the plan, including Fraud Work totalled 1,480 compared to the revised plan of 1,516, which represented 98%.

- Actual Productive Audit Days Delivered against the Original Plan. The days delivered against the plan, including Fraud Work totalled 1,480 compared to the original plan of 1,510, which represented 98%.
- Percentage of Planned Audits Completed. This measure focused on the planned audits, calculated the actual rate of completion per audit, and then consolidated the individual outcomes into one single percentage figure. The figure for 2020/21 was 94% compared to 92% achieved in the previous year 2019/20.

It was reported that during 2020/21 work had been undertaken on the financial systems to ensure they were operating securely, fit for purpose and that the information generated from them into the general ledger was reliable. It was highlighted that the Audit Team was heavily involved in the response to COVID-19 as resources were redirected to assist with the processing of grant applications to support the Growth Directorate and provide advice and support to ensure the application process was robust and minimised the potential for fraud. Further, the team were involved in the processing of grant applications to support Exchequer Services, to ensure the application process was robust and minimised the potential for fraud.

Members of the Panel were presented with a summary of the audit opinions issued in relation to risk/system based audit work for 2020/21, compared to 2019/20 and 2018/19. It was reported that in addition to the 16 final reports issued, a further 6 draft reports had been issued for comments and management responses and these would be reported to the Panel in due course. It was stated that 10 schools had been audited and final reports issued as part of the cyclical review programme during 2020/21. A summary of the opinions issued for schools during 2020/21 compared to 2019/20 and 2018/19 was detailed in the report.

Members were advised that the percentage rate of all recommendations implemented for 2020/21 was 88% compared to 87% in 2019/20. Due to COVID-19 the implementation of recommendations had been delayed in some areas and where significant issues were still outstanding a second Post Audit Review would be scheduled.

It was reported that during 2020/21, 78 COVID-19 Business Support Grants had been referred to the Corporate Fraud Team for investigation by both Exchequer Services and the Growth Directorate. It was stated that grant applications totalling £301,000 were stopped before payment due to inconsistencies in the application. After review grants totalling £137,769 were released for payment and fraudulent payments of £230,000 were being pursued pending Central Governments view on prosecution.

In regards to the National Anti-Fraud Network Data and Intelligence Services (NAFN), NAFN exceeded its membership targets for the year with increases across all three groups. Currently, 90% of councils in the UK were members of NAFN with further expressions of interests received and actively being pursued by the NAFN Membership and the Communications Manager.

It was stated that the Risk, Insurance and Information Governance Team had completed recruitment and all post were now occupied, the last two members of the Team joined in January and February 2021. Members were presented with the key priorities for 2020/21 and a progress update.

The Key Performance Indicators for Internal Audit for 2020/21 were detailed in the report and they were compared to the two previous years 2019/20 and 2018/19. Four of the five targets had been achieved for 2020/21, the unachieved target relates to the Percentage of Recommendations Implemented.

The Head of Risk Management and Audit Services reported that the Audit Panel could take reasonable assurance that the Council's arrangements to secure governance, risk management and internal control were suitably designed and applied effectively. It was explained that

consideration was given to the number of internal audit reviews undertaken, the assurance work completed that did not generate a formal level of assurance, information provided by Council Directors/Assistant Directors, information provided within the role of a Service Unit Manager and through experience and knowledge of the Council.

RESOLVED

That the report and the performance of the service during 2020/21 be noted.

8. ANNUAL GOVERNANCE REPORT 2020/21

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services. The Annual Governance Report comprised of the Draft Annual Review against the Code of Corporate Governance for 2021. The Draft Annual Governance Statement for 2020/21 and the Code of Corporate Governance 2021/23.

Members were advised that review had been completed assessing the Council's position against the approved Code of Corporate Governance in order to demonstrate compliance, ongoing developments/ improvement and to prepare for the compilation of this year's Annual Governance Statement which is required, by the Accounts and Audit Regulations 2015 (as amended). The document was attached at Appendix 1 and incorporated comments received from the Senior Leadership Team and the Assistant Directors Delivery Group.

It was stated that the Draft Annual Governance Statement for 2020/21 which had been drawn up using the guidance contained within Delivering Good Governance in Local Government - Framework issued in 2016 was attached at Appendix 2 and incorporates comments received from the Senior Leadership Team and the Assistant Directors Delivery Group.

The Head of Risk Management and Audit Services reported that attached to the report was the Code of Corporate Governance 2021/23, the document covered a two year period as there was no scheduled update to the guidance.

RESOLVED

That the report be noted and the following documents be approved:

- (i) Draft Annual Review against the Code of Corporate Governance for 2020/21 at (Appendix 1).**
- (ii) Draft Annual Governance Statement for 2020/21 at (Appendix 2).**
- (iii) Code of Corporate Governance 2021/23 shown at (Appendix 3).**

9. TREASURY MANAGEMENT OUTTURN REPORT 2020/21

Consideration was given to a report of the Executive Member for Finance and Economic Growth / Director of Finance. The report set out the Treasury Management activities for the financial year 2020/21.

The Assistant Director for Finance explained that this was the Annual Report on Treasury Management for the financial year 2020/21. The report was in respect of both Tameside and the Greater Manchester Metropolitan Debt Administration Fund (GMMDAF).

It was reported that as investment interest rates were lower than external borrowing rates throughout the year, available cash reserves were used to fund internal borrowing on a temporary basis. This resulted in lower than anticipated borrowing costs, with an overall interest saving of £0.589m, due to a combination of strong investment returns and borrowing being taken up at a time of favourable interest rates.

In regards to Long Term Borrowing, the long-term debt of the Council reflected capital expenditure

financed by loans, which were yet to be repaid. Total borrowing at the start of the year was £141m. This increased to £151m by the end of the year following £10m of borrowing taken up in November 2020.

Members were advised of the activities during 2020/21, it was highlighted that as at 31 March 2021 the total investment portfolio was £94.3m. This consisted of £33.3m of Money Market Fund investments and £61m of fixed investments. The weighted average rate of the entire portfolio at 31 March was 0.54%.

It was explained that at the start of the financial year the Council set Prudential Indicators and limits in respect of Capital expenditure and borrowing. The outturn position for the Prudential Indicators were attached at Appendix A.

The report detailed that during 2020/21 the debt outstanding to the GMMDAF reduced by £19.518m and it was reported that the outstanding debt the debt would be fully repaid by 31 March 2022.

RESOLVED

- (i) That the Audit Panel note the treasury management activities undertaken on behalf of both Tameside MBC and the Greater Manchester Metropolitan Debt Administration Fund (GMMDAF) and;**
- (ii) Note the outturn position for the prudential indicators in Appendix A.**

10. DRAFT STATEMENT OF ACCOUNTS 2020/21

Consideration was given to a report of the Director of Finance, the report presented the draft Statement of Accounts for 2020/21. This report presented the draft Statement of Accounts for 2020/21. The draft accounts were subject to audit, with the audit due for completion and sign off before 30 September 2021. The audited statement of accounts would be presented to the Audit Panel at the September 2021 meeting for approval.

The Finance Business Partner detailed the headlines from the draft Statement of Accounts for 2020/21. It was reported that overall net assets of the Council had decreased by £110.050m mainly due to an increase in long term liabilities relating to Pensions.

It was explained that earmarked reserves had increased overall but this was only temporary. Balances at 31 March included significant sums of capital and COVID grant funding that had already been spent or committed in 2021/22.

Members were advised that there was a significant deficit on the Collection Fund due to additional COVID reliefs to Businesses. This deficit needed to be repaid from additional grant funding reflected in reserves at 31 March 2021.

It was stated that there were significant COVID grants transacted during 2020/21, in relation to the Collection Fund, Covid grants and grants received and administered on behalf of Government.

The Finance Business Partner explained that the Movement in Reserves Statement (MIRS) reconciled the movements on the usable and unusable reserves. This included the temporary increase in the earmarked reserves. The MIRS included School Balances, which were ring fenced, Capital Receipts, Grant Contributions and Unusual Reserves.

Members were advised that Note 1 reconciled the difference between what was reported to management and Members during the year and the deficit on the provision of services in the Comprehensive Income and Expenditure Statement. It was explained the £22.016m net additional expenditure in the CIES on an accounting basis included depreciation, unrealised gains and losses on the value of non-current assets, gains and losses on the disposal of assets and pension costs

on an IAS 19 basis.

Attached to the report at Appendix 1 was the overview of the form and content of the Councils financial statements and attached at Appendix 2 was the full financial statements, which included the statements for the Greater Manchester Pension Fund.

RESOLVED

That the Panel note the draft Statement of Accounts and the timescales for completion of the audit.

11. AUDIT PANEL FORWARD PLAN AND TRAINING

Consideration was given to a report of the Director of Finance / Assistant Director of Finance. The report set out the updated forward plan and training programme for the Audit Panel for 2021/22 and 2022/23.

Members were advised that the terms of reference for the Audit Panel was listed in Appendix 1. The Chartered Institute of Public Finance and Accountancy (CIPFA) Position Statement on the role of the Audit Committee in Local Authorities set out the core functions of the Audit Committee. The Assistant Director for Finance detailed the core functions of the Audit Committee.

It was reported that to assist the Audit Panel with delivering its terms of reference, officers had prepared the updated work plan for 2021/22 and 2022/23. The work plan outlined in Appendix 2 set out the areas that should be considered by the Audit Panel and identified proposed training for the coming year. Members of the panel were asked to consider whether any additional items or training were required, with reference to the core functions listed above and the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2018.

RESOLVED

- (i) That approval be given to the updated work programme, including training as set out in Appendix 2; and**
- (ii) That the Panel note the core functions outlined in Section 2 of the report and the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2018 and consider whether any further training would be beneficial for the Audit Panel.**

12. PROGRESS REPORT ON RISK MANAGEMENT AND AUDIT ACTIVITIES - QUARTER 1 2021/22

Consideration was given to a report of the Head of Risk Management and Audit Services. The report advised Members of the work undertaken by the risk Management and Audit Services for Quarter 1 of 2021/22 and to comment on the results.

The report detailed the key priorities for the Risk Management and Insurance team during 2021/22 together with a progress update to June 2021. Members were advised that the Audit Plan approved on 16 March 2021 covered the period April 2021 to March 2022 and totalled 1,665 Days. This was made up of 1,272 days on planned audits and 393 days on reactive fraud work/investigations. The Plan Days had been slightly redistributed as an audit in the Approved Plan was in the wrong Directorate and the Days Brought Forward from 2020/21 were slightly different to the split anticipated when the 2021/22 Plan was drafted in February 2021 and these changes are reflected in the Revised Plan 2021/22 column in Table 1.

It was stated that the Risk Management and Audit Team were continuing to work from home. The vacant Senior Auditor post had now been filled, however, the new starter only joined the team in the last week of June, which was later than anticipated when the Plan for 2021 was compiled. This would have an impact on the delivery of the plan and would need to be reviewed at the end of

Quarter 2 when the plan would be reassessed.

During the first quarter of the year, four Final Reports were issued in relation to systems and risk based audits. In addition to the Final Reports issued, four Draft Reports had been issued for management review and responses and these would be reported to the Panel in due course. In addition eight Post Audit Reviews were in progress which would be reported to the Panel at a future meeting.

It was reported that the review of Internal Audit reported to the Audit Panel in July 2021 highlighted that the service was fully compliant with the requirements of the Public Sector Internal Audit Standards (PSIAS), however, a few areas were identified where further development would improve the Audit Service and these have been added to the Service Development Plan for 2021/22.

In regards to irregularities and counter fraud work, there were a total of 53 investigations undertaken from April to June 2021, the majority of which were in relation to Covid-19 Business Support Grants.

The National Anti-Fraud Network Data and Intelligence Services (NAFN) during 2021-22 Q1, received a significant growth in intake across all request types. The most significant increase were for Investigatory Powers Act up 157% on Q1 last year and well in excess of the forecasted intake, DVLA requests were up 76% and Type B online requests up 42%.

RESOLVED

That the report and the performance of the Service Unit for Quarter 1 of 2021/22 be noted.

13. CORPORATE RISK REGISTER REVIEW JULY 2021

Consideration was given to a report of the Director of Finance / Risk, Insurance and Information Governance Manager. The report summarised the Corporate Risk Register attached at Appendix 1 and the draft Risk Management Policy attached at Appendix 2.

It was explained that Risk owners, responsible Assistant Directors or Service Unit Managers, had assisted the Risk, Insurance and Information Governance Manager to review the Corporate Risks they had responsibility for. Review comments had been added to the risk register under Appendix 1 alongside each risk. Service delivery, working practices, and the Council's allocation of financial and staff resources continued to be influenced by the Covid-19 pandemic. This was illustrated by the risk scores still being at higher levels than prior to the March 2020 lockdown.

The Risk, Insurance and Information Governance Manager highlighted the key developments in the Corporate Risk Register. Members were advised that the analysis showed that there were a total of 10 Red risks across the register. Although this was a reduction from the 19 Red risks reported in May 2020, this still demonstrated the disruption caused by the pandemic when compared to the pre-Covid level of 4 Red risks in October 2019.

It was reported that Draft Risk Management Policy and Strategy attached at Appendix 2, included revised contents in line with the ISO3000:2018 Risk Management Standard, and guidance provided under the ALARM (Association of Local Authority Risk Managers) 'Risk Management Toolkit'. The Template was agreed by a working group which met prior to the Covid Pandemic and met the requirements of both the Council and the Tameside and Glossop Clinical Commissioning Group (CCG).

RESOLVED

- (i) That the Corporate Risk Register attached at Appendix 1 be noted; and**
- (ii) That the Draft Risk Management Policy and Strategy attached at Appendix 2 be approved.**

14. INFORMATION GOVERNANCE REPORT QUARTER 1 2021/22

Consideration was given to a report of the Director of Finance and Head of Risk Management and Audit Services. The report provided an update on Information Governance across the Council and presented key documents for approval.

Members were advised that the council had an Information Governance Framework in place which provided a suite of policies, procedures and guidelines to ensure compliance with the requirements of UK GDPR and the Data Protection Act 2018. Information Governance was governed by the Data Protection Officer (DPO) and the Senior Information Risk Owner (SIRO) and the Information Governance Group.

The report detailed that staff needed to be trained on a regular basis to ensure compliance with UK GDPR and the Council had met this requirement by mandating training for all staff who used and had access to data and emails. Information governance/data protection training using E-Learning had been rolled out in January 2020 and June 2021.

It was stated that the Council had a public Data Protection page on its website which detailed:-

- Privacy Notices – which provided details of how the Council handles personal data;
- Exercising Your Individual Rights in accordance with UK GDPR; and
- Information Governance Policy

It was explained that the Information Governance Group, chaired by the Data Protection Officer had considered four documents at recent meetings that needed to be approved by the Audit Panel. Consultation had taken place with the Information Governance Champions and feedback had been incorporated into the versions attached in Appendices 1 – 4.

RESOLVED

That the report be noted and approval be given to the following:

- (i) The Appropriate Policy attached at Appendix 1.**
- (ii) The Records Management Policy attached at Appendix 2.**
- (iii) The Personal Data Protection Procedure attached at Appendix 3; and**
- (iv) The Social Media Investigation/Internet Research Policy attached at Appendix 4.**

CHAIR