

MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON THURSDAY, 26TH NOVEMBER, 2020

MEMBERS: Councillors Mahym Bedekova (Chair), Katherine Chibah, Lee David-Sanders, Joanne Laban, Tim Leaver (Vice Chair), Dino Lemonides and Claire Stewart and Peter Nwosu (Independent Member)

Officers: Fay Hammond (Executive Director Resources), Gareth Robinson (Head of Corporate Finance), Gemma Young (Head of Internal Audit and Risk Management), Jeremy Chambers (Director of Law and Governance), Jayne Middleton-Albooye (Head of Legal Services), Martin Sanders (Service Management & Governance Manager), Kieran Murphy (Director of Data, Digital & Technology), Sally Sanders, (Head of Financial Assessments), Maggie Mulhall (AEA consultant, Electoral Services), Metin Halil (Governance Officer) and Susan O'Connell (Governance Officer)

Also Attending: David Eagles (BDO), Francesca Palmer (BDO), Roopal Bakarania (BDO) and 1 member of the public.

1. WELCOME & APOLOGIES

The Chair welcomed everyone to the meeting. Apologies for absence had been received from Councillors Brett and Lappage and from Matt Bowmer

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF THE MEETING HELD 15 OCTOBER 2020

AGREED the minutes of the General Purposes Committee meeting held on 15 October 2020.

4. UPDATE ON THE AUDIT OF 2019/20 STATEMENT OF ACCOUNTS

Fay Hammond, Executive Director Finance introduced the report.

NOTED:

1. Despite best endeavours the council has not been able to meet the 30 November deadline. The draft accounts were drafted in advance of the revised August deadline. However, since that time officers have struggled to get through the audit stage of the Statement of Accounts.

GENERAL PURPOSES COMMITTEE - 26.11.2020

2. At the last meeting of the General Purposes Committee officers were overly optimistic that the different strategies that had been put in place would allow the accounts to be completed by the 30 November deadline.
3. The general complexity of the accounts and the questions raised by the auditors has been a challenge. The council has been working closely with BDO to resolve.
4. One of the most significant challenges has been around staffing levels.
5. Following contact with councils across London, over half of those who responded have also been unable to meet the November deadline for various reasons.
6. The year a number of improvements to the Statement of Accounts have been undertaken. BDO have provided positive feedback on these endeavours to make the accounts more robust. At the end of the process the council is expecting to have an unqualified set of accounts.
7. The priority now is for the Executive Director Resources to diligently and thoroughly review the timetable to ensure that with the addition of resources expected shortly (one person started this week and one is due to start next week) the accounts are completed as soon as possible.
8. The Committee is reminded that there was previously a Chief Accountant, but he left in November 2019. The Council then recruited two interim Chief Accountants as wanted to implement a number of improvements such as the new asset register and the huge number of HRA beacons. Unfortunately, both interims left in February and the council was unable to recruit despite best endeavours. The draft accounts were produced on time but since that point the council have struggled with balancing the resources and the other work in the team to deliver the timetable for the review part of the audit.
9. The council have advertised for a permanent Chief Accountant. This post has been revaluated and is now at a much higher salary than previously and is at market value for this role, however, there were only two applicants that are A grade. Two interim Chief accounts have successfully been recruited to help the council get through this audit stage of the accounts.

Questions, comments and queries raised:

- This is the third year in a row that Enfield has missed the deadline for producing an audited assessment of accounts on time. How can we have confidence that this will not happen next year. Should these accounts not be completed until February will that mean that the accounts for 2020/21 will be late as officers will be working on two sets of accounts at the same time. Officers advised that the council does not want to be in this position next year and for each of those previous years the delays have been for a different set of reasons. The council has recruited two interim chief accountants (one has started and the other starts next week) and in addition to this recruiting for permanent chief Accountant, the interviews for this role are on the 8 December. If this permanent recruitment is successful will have 3 Chief Accountants in post for February next year. The tasks will be allocation so that one of the accountants is focussing on existing 2019/20 audit queries and the other one is focussing on the new audit for 2020/21 to make sure

GENERAL PURPOSES COMMITTEE - 26.11.2020

that this is in progress and continuing at the right pace. The closure for accounts 2019/20 will have happened before the council starts the 2020/21 accounts, but there will be a month or two when we are preparing for the new set of accounts and finishing the others.

- Have the items detailed under paragraph 11 in the agenda report been completed. Officers confirmed that all the items listed in paragraph 11 have been completed.
- It was raised that BDO advised at the previous meeting that if everything was right first time then the November deadline could be met, did this not happen. Officers advised that in terms of getting it right first time, the pace that the finance team worked at and that the team was reliant on one individual to produce the draft set of accounts meant that they were not at the quality that they needed to be would have liked to undertake more checking. BDO advised that the progress and turnaround was not at the speed to complete for the end of November deadline and there were some areas where things were not right first time. It was previously agreed to step back to allow time to catch up, this was not achieved to the level that it was intended. BDO reiterated that the intentions and design of the closedown process and changes to the way valuations are being undertaken was the right thing to do. This was planned with the right level of resources at the start; however, these were lost at a critical point. BDO are aware that there are continuing pressures on the market. The Redman review which came out at the beginning of September does make explicit reference to how challenging it is to find the right number and quality of finance staff to support the ever increasing and challenging position regarding production of accounts.
- What has the council got in place to retain staff and at the last meeting talked about a lack of quality control how are we seeking to address this now and for completion of the next accounts. The Committee was advised that the 2 interims have come from a council that has a reputation for delivering their accounts early and they have talked about some processes they had in their previous authority that they thought they could bring in terms of learning. They are known to colleagues within the team so there is already a relationship there. The Executive Director Resources will be seeking a commitment from them to stay through these accounts and those for 2020/21. In terms of resilience, moving forward a new post of Deputy Chief Accountant has been created and the council will be recruiting to this once Chief Accountant role has been filled. In the longer term this will provide resilience with Head of Service, Chief Accountant and Deputy Chief Accountant roles within the team.
- Clarification regarding valuations was requested on the differences this time. BDO confirmed that there has been a significant increase in volume of Beacon properties selected for valuation. Last year there were 24 Beacons, this year there have been 2 points of valuation with 400 separate Beacon valuations of HRA assets. The Asset CIPFA module has also been implemented so all assets have now been uploaded on this and valued at 2 points in the year.

GENERAL PURPOSES COMMITTEE - 26.11.2020

- What impact has Covid had, were officers involved in the financial response to Covid were officers diverted. The committee was advised that Covid returns are completed monthly to the MHCLG on Covid expenditure and the finance team are monitoring more closely the council tax and business rates impact on the local authority. There have also been a number of activities this year specifically in response to Covid. Every other activity that the finance team have undertaken has been on time.
- Clarity requested on the next stage of the accounts. Officers advised that the Government relaxed the rules on producing the accounts this year with the draft account's deadline 31 August and the final deadline 30 November. The draft accounts were produced in mid-July. The second stage to the process, to get to the final statement of accounts is for the auditors test the accounts; they will read what the council has produced, ask various questions such as requesting evidence and audit trail to see that the council can prove what is in the accounts is accurate and test the accuracy the asset register, talk to companies who have undertaken valuations looking at areas of difference and areas of challenge. There is a process between BDO and the council with a number of questions around sampling and testing. It is the council's ability to respond to all of those at pace with the resources that were available. BDO advised that the key points on the audit process are substantive testing and audit trail. In simple terms if there are gaps in documentation of audit trail explanations about where figures have come from or there is insufficient time to do quality checking (to look through the numbers and see that some of this does not seem to make sense which enables you to revisit the way some of the accounts are pulled together). Without that it is quite difficult for an auditor to be able to test whether the numbers are right, and it is difficult for officers to explain, justify or ensure that some of those figures are correct. There is a degree of testing of where the numbers have come from and some testing of the figures that are in the accounts to ensure the right numbers are in the right place. The audit trail must be followed all the way, if this is broken it is impossible to carry out testing. The numbers were produced on time but some of the trail behind this and some of the quality checking was not done to the level that would normally have been done with a bit more time and that is what has caused problems in the second phase.
- What is the process for appointing external auditors? There is a national procurement process run for 93% of all councils in the country run by Public Sector Audit Appointments Limited (PSAA). There was a bidding process and 5 firms were awarded framework contracts, then PSAA appoints auditors to individual councils for a 5-year period. Auditors are appointed and quality checked by PSAA for the work they undertake
- Clarification was requested as to whether more time was allowed to complete accounts due to Covid. It was confirmed that there was more time and draft accounts were completed well before this deadline. BDO advised that the Redman Review which is a review generally about the timings of accounts and the challenges of the original deadlines. This

GENERAL PURPOSES COMMITTEE - 26.11.2020

Review which was commissioned partly on the back of the issues experienced last year when approximately 40% of all councils could not meet the deadline for 2019. There are a number of different factors that underpin these issues; the level of audit resourcing available and some significant changes that have reduced the pool of sufficiently experienced and qualified staff to undertake audits; the complexity of accounts; issues with valuations and the increasing amount of work needed on this area; and there is a scarcity of quality and experienced finance staff to support the process. Given there is an increasing complexity of accounts and accounting standards and a scarcity of skilled people inevitably something will go wrong. What was found in the review and supported by PSAA statistics is that there were a number of delays simply down to a lack of audit resource or complex technical issues or quality of accounts. There have been meetings since the start of the year hosted by the Institute of Chartered Accountants with various agencies recognising that something had to be done. Back in January there was a request for deferral of audit deadlines to allow more time for councils to prepare accounts to a quality that would be auditable. Then, the pandemic occurred with the initial response to push back deadlines to September then following recognition that was not sufficient pushed back further to November. The Review has recognised issues that need sorting out and it recommends that we do not return to an end of July publication deadline next year. There are a number of actions such as to increase the level and skills of finance staff to support the accounts, and suggestions to reduce the complexities. It is a very difficult position for councils and auditors, and they are all working together to try to find a sustainable, sensible and practical solution.

- It was noted that reasons for the problems not excuses have been given and this is different to the problems experienced over the last 2 years. The commitment of BDO and officers at the council was noted. There has been more work in this process this year, tight timelines against the background of Covid, having key staff leave makes difficulties and very difficult to address against the background of Covid both in terms of the recruitment of interims and full-time staff. There are only 10 out of 23 councils that have managed to deliver to the deadline. There was the commitment from both BDO and the council to deliver on this. Is there a risk to the council of where we are in terms of our finance and resources? Is there a resolution that we expect a delivery on these accounts and that we can have confidence that we can achieve in achieving the next set. Is there a risk and do we have a process for delivering these accounts in a reasonable timeframe? Officers advised in terms of the overall position in relation to the accounts they fully expect the accounts to be unqualified and agreed and there are no risks in getting to that point. In terms of the resolution, this is getting the right staff in and keeping them and particularly keen to build in resilience in the team.
- It was queried whether it is worth recruiting an extra person to undertake some quality checking. Officers advised that this could be considered. There are workstreams with one Chief accountant working

GENERAL PURPOSES COMMITTEE - 26.11.2020

on the old accounts and one working on the new accounts. There is a third workstream to improve quality by doing mid-year closing with more work undertaken mid-year to reduce the work at year end. In terms of reviewing quality this must be embedded throughout existing team by working with the team. There are currently have some processes in place and there is a business partner whose job is to improve overall quality of the finance team and the papers produced. In addition, having the 2 additional people coming in will help provide permanent stability.

AGREED to note the report updating on the Audit of the 2019/20 statement of Accounts.

5. BDO- UPDATE ON THE AUDIT OF 2019/20 STATEMENT OF ACCOUNTS

BDO advised that this item has been mostly covered by the previous item. They continue to make progress although not as quick as would have liked. The issues behind this in terms of resources to be able to turnaround some of the audit queries and deal with some of the audit trail points that have been raised. They will continue to work closely with officers to refine the timeline and re plan the remainder of the audit to get to a conclusion.

They are hoping to be able to provide an unqualified opinion on the understanding that if they find errors they will be corrected and if they find areas of challenge these will be resolved to their satisfaction.

AGREED to note the verbal update from the external auditors.

6. UNIVERSAL CREDIT IMPLEMENTATION UPDATE

Sally Sanders, Head of Financial Assessments introduced the report.

NOTED:

1. That the report highlights the risks associated with the implementation of Universal Credit (UC) in Enfield and the impact of Covid19 and proposes that in future reports this is linked to the broader impact of poverty in Enfield on the cost of benefits , homelessness and debts to the residents and the council.
2. The background of Universal Credit is detailed in section 5 of the report.
3. The impact of Covid-19 on Universal Credit from March 20- September 20 has been significant, this has meant that has been a more rapid natural migration due to claimants change of circumstances.
4. Local authorities do not get access to UC data so can only measure impact through increased demand for Housing Benefit and council Tax support, Discretionary Housing Payments, welfare advice and debt support and homeless applications. During this period Housing Benefit caseload has reduced by 1,962, Council Tax Support has increased by 1,390 and those receiving Council Tax Support on UC has increased by 3,559.

GENERAL PURPOSES COMMITTEE - 26.11.2020

5. The lack of access to data (controlled by the DWP) has raised the issue that whilst we know that households impacted by the Benefit Cap has increased significantly recently as a local authority, we do not know who they are.
6. DWP statistics in May 2020 identified that Enfield had 3,431 Benefit Capped households putting Enfield in the top 5 local authorities in the country for high numbers of households impacted by the benefit cap. The local authority has requested this information as yet there is no promise when this will be made available.
7. Rising personal debt, pressure on homelessness and increase in the allocation of certain benefits such as Council Tax support and Discretionary Housing Payments, continue to be an implication of universal Credit with other key variables such as the changing Local Housing Allowance rate, the cost of housing in the private rented sector and Covid 19 and the associated economic downturn.

AGREED to note the update on Universal Credit

7. CYBER & TECHNOLOGY SECURITY UPDATE

Kieran Murphy, Director of Digital, Data & Technology and Martin Sanders, Head of Service Management & Governance introduced the report.

NOTED:

1. This updated requested by the Chair
2. The committee is asked to accept the risks and findings in the report and accept the progress that has been made to date.
3. The key things to note are; where we are with our existing assurance levels; the impact of increased remote working due to Covid and the increase cyber threats to the public sector; successful attacks to other peer organisations; our success at thwarting these attacks and ensuring that everyone is aware of the need for constant change to keep up to date with these attacks; ensure that our existing tools and processes are robust; maintain statutory compliance and ensure that the whole council needs to be aware of increased risks and remain vigilant.
4. The key threats impacting the council since July 2020 are increases in; Phishing, Email spoofing, Ransomware, Malware, and Distributed Denial of Service.
5. Hackney Council who deliver the same services and use many of the same applications were victim to a ransomware attack in October. There has not been a formal report into this at present.
6. Security reporting for the period 1 July 20 to 31 October 20 is detailed in paragraph 12 of the report.
7. On email security, in the last 4 months the council has undertaken a further review of the monitoring tools used. To give an indication of the level of attacks or potential attacks on average the council sends or receives around 56,000 emails per day and the monitoring tools block around 48% of these emails.
8. The email review identified that the software and processes work well. It identified that in one month alone 200 malware attacks were identified.

GENERAL PURPOSES COMMITTEE - 26.11.2020

From this a series of improvements and remediation will be incorporated into the Cyber Security Remediation Programme.

9. The risk register will come back to a future meeting of the committee as this is mostly covered within the Cyber Security Remediation Programme that is being delivered.
10. Progress and achievements since the last report are detailed in section 13 of the agenda report.
11. The next stage is to bring in some specialist fixed term roles within the current capacity to deal with new and emerging threats, particularly in light of the Hackney attack to ensure that the council remains as secure as possible.
12. The Cyber Security Remediation Programme is targeting most of its delivery by the end of March 21.
13. The main considerations for the council are detailed in the agenda report.

Questions, comments and queries raised:

- When the mock cyber-attack is undertaken are staff aware that this is taking place in advance. Officers confirmed that staff are not made aware when a mock cyber-attack takes place.
- On the Public Services Network Certification is the council on time to meet the work needed by the end of the financial year? The Certification ran out in September 20, but the Cabinet Office have not removed compliance and the work needed will be completed by December 20 to get this certification for the period that has just gone and the council will be commencing work for the September 2021 certification. These additional elements that have been put on by PSN are as a result of the recent cyber-attacks. This involves improving some of the council's servers and firewalls, so this enhances improvements.
- What size is the budget for cyber security compared to the previous year? The budget doubled in terms of investment and is funded through capital and revenue. This has increased due to the need to put in extra software. The increase in the budget reflects that whilst the council were running a campaign once a quarter in the past, the new software being bought in is a more enhanced ransomware software. This gives the ability to run a monthly awareness campaign. The industry suggests that the biggest safeguard for cyber security is awareness through people.
- Regarding the Business Continuity Plan does this include other companies or partners that the council will work with in the event of an attack. The Business Continuity Plan in terms of how we can move to another office is in place. The Disaster Recovery Plan, identifies all our critical applications, and is which is separate in terms of recovering our systems is part of the council's Remediation Plan and is in place. There will be a test of ransomware in the first quarter of 2021. There will also be a disaster recovery test which will test the Business Continuity plan.

AGREED to note the report on Cyber & Technology Security

8. ELECTORAL SERVICES UPDATE

GENERAL PURPOSES COMMITTEE - 26.11.2020

Jeremy Chambers, Director of Law & Governance and Maggie Mulhall, AEA Consultant, Electoral Services introduced a presentation

NOTED:

1. This committee now includes in its terms of reference the work that previously went to the Electoral Review Panel. The presentation covers a general update on the work of the elections team. The committee is asked to advise whether any further briefings are required, and this can then be timetabled for a future meeting.
2. There has been a change in the legislation which came in December 2019. This introduced some new methods to undertake the annual canvass.
3. The changes are that; the national data matching is now undertaken for all properties. This identifies if the names on the electoral register matches the names held by the DWP and this was supplemented with local data matching against council databases.
4. Where all details matched the property was assigned a Route 1 direction. All Route 1 properties without emails were sent a form for information or action if any changes. For the first time emails were able to be sent to properties and these went to Route 1 properties where an email address was available. This went out to just over 41k properties reducing the impact of printing and postage for these properties. If the household did not respond to the email then a subsequent letter was sent.
5. Nonmatching properties went into Route 2, this followed the usual format for a normal canvass with a few enhancements. This year the form that was sent out directed the occupier to a digital response (online, telephone or by text). This reduced the amount of returned postage and subsequent mail opening and processing. The reminder form reverted to the original traditional form and included a reply-paid envelope to encourage postal responses and was supplemented by email reminders to these properties where an email address was held. Any non-responding properties were canvassed as normal. This year the team were able to do telephone canvassing where a telephone number was held.
6. Whilst arrangements were put in place to undertake a doorstep canvass this was abandoned following the introduction of Tier Two restrictions. New residents have been identified through data mining trying to find potential electors from data sets that the council has received movement notifications.
7. Route 3 properties is a new category, which includes nursing homes or anywhere that has a single responsible person. The Electoral Registration Officer can approach this person allowing a nonstandard approach to be taken. Telephone contact was made with the home managers and the response was tailored to what was best for them. This has generated a good response.
8. The results of the new methods will provide a foundation for future canvasses
9. The lack of the doorstep canvass has prompted another initiative. In January all residential properties will receive a Household Notification Letter (HNL) detailing the people at the property and advice on how to add, delete or amend the information. A postal vote application will be sent

GENERAL PURPOSES COMMITTEE - 26.11.2020

with the HNL to encourage early applications for postal votes. Political parties are requested that if they are undertaking a campaign to encourage postal voting to contact Electoral Services so that resources can be planned around this.

10. The Boundary Commission for England (BCE) have requested the electoral data based on 2 March 2020 electoral totals for the next constituency review. The London Borough of Enfield (Electoral changes) Order was made law on the 12 October 2020. The BCE will use the 2020 new Enfield ward boundaries to create those constituencies. So, a copy of the March Electoral data has been adjusted and provided to the BCE to reflect 2022 ward alterations. This has not altered the current Electoral Register which reflects the current ward arrangements.
11. The next election is the postponed GLA election in May 2021 reflecting the current situation, the Electoral Commission and Cabinet Office are updating their guidance. Preparations are underway looking at impacts of increased postal voting, assessing the availability of experienced staff depending on what Tier levels Enfield is in and looking at the impact of Covid 19 restrictions on nomination delivery, polling stations, postal vote opening and the verification and the count. The planning must consider both the safety of the staff and the voters and the transparency of the election and the ability of the candidates and agents to undertake their normal roles of observation.
12. Southbury Ward vacancy notice has been published; this requires a request from two electors to commence the election timetable. However, all elections are currently delayed until the 6 May 2021. The election will run alongside the GLA but there will be a different timetable for nominations. Further information will be provided on this in the new year.

Questions, comments and queries raised:

- Has a recent review been undertaken on polling stations and whether the usual stations can be used if the current situation is still affected by Covid in May? Officers advised that work has been undertaken, polling stations were written to in June 2020 to check availability. The normal contract is going out now and this will also advise them that the team will be in touch with them with regards to additional restrictions and maybe undertaking surveys for each of the venues. A critical view of all polling stations arrangements will be taken to make sure that they are safe for staff, candidates, agents and voters. A paragraph has been included within the letter on restrictions so that depending on government guidance at the time adjustments may have to be made to how and where polling stations are used.

AGREED to note the update on Electoral Services. Members were invited to respond to Jeremy Chambers by email should any further reports be required.

9. RISK REGISTER UPDATES

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

GENERAL PURPOSES COMMITTEE - 26.11.2020

NOTED:

1. The report includes the revised Corporate Risk Register, the COVID-19 Risk Register and the Brexit Risk Register.
2. The Corporate Risk Register has been circulated for review by Departmental Management Teams and the Executive Management Team and the only change is the risk for Health & Safety (CR10) has been reduced from High to Medium. All updates to this register are recorded in Appendix A of the report.
3. The COVID-19 Risk Register developed with the Council's COVID-19 Recovery Group and Silver has been circulated to both groups for review and the update is included in Appendix B of the report. There have been no major changes.
4. The Brexit Risk Register following a request from the chair of the Brexit Panel a full review has taken place and the latest version is attached at appendix C. significant changes which have been made since the last time this was presented to the Committee are that Medicines and supplies shortages have been upgraded from medium to High, Civil unrest has been upgraded from low to medium and a new risk Local businesses has been added to take into account the support that local businesses may need post Brexit.

Questions, comments and queries raised:

- Does the local lockdown risk need to be updated to consider the Tiered system? Officers confirmed that this does need to be updated
- It was queried that rise in unemployment is considered a medium risk in the Covid 19 Risk Register, given the current economic state does this not need to move to medium. Gemma Young agreed to take this back to the Panel and challenge this.
- Civil unrest in the Brexit Register has been increased why is this is this due to the closeness to the date of leaving the internal market. Officers advised that the Panel felt that in terms of what has taken place this year; the protests in London, the Black Lives Matter protests and when the lockdown began there was unrest in supermarkets, that the potential for civil unrest and the risk should be raised. A representative from the Metropolitan Police sits on this panel and they were in agreement that the level needed to be raised.
- On Covid 19 Risk Register the sustainability of social care markets has gone from high to medium as has Civil unrest and unemployment. Currently in double dip depression and will be 2024 before things go back to normal, with furlough being extended and businesses struggling and the impact if we do not get a vaccine and a possible third wave- Is it premature to reduce these risks. Officers agreed to take this back to the Panel to look again at the economic risks. The Panel does have people represented from each service area and at present we are not seeing a lot of local businesses closing down. There has been lots of support for local businesses from central government
- The Risk Registers are presented at every meeting of the committee is there anything else or any other risks that need to be included. Officers advised that no other risks at present. An equalities risk is currently being

GENERAL PURPOSES COMMITTEE - 26.11.2020

considered. Happy for any risk suggestions to be made by committee members.

AGREED to note the Corporate, Brexit and Covid-19 Risk Register Updates.

10. INTERNAL AUDIT PROGRESS REPORT

This was introduced by Gemma Young, Head of Internal Audit and Risk Management.

NOTED

1. This item comes to every meeting to update the Committee members
2. The report covers the work that the Audit & Risk Management Service has undertaken during 1 April 2020 and 16 October 2020.
3. Progress continues to be made on delivering the plan, there is still a risk of not having sufficient assurance work on which to base the annual Head of Internal Audit opinion. The committee will continue to be update on this risk. Officers are optimistic that this risk will not materialise and there will be sufficient assurance work to give an annual opinion.
4. There is a lot of work in progress but not yet finalised. Since the Audit Plan was agreed by the committee in July there has been one audit cancelled and 2 audits added to the plan. 7 audits have been completed since the start of the year, 6 of these were either grant certifications or management letters so an assurance opinion was not given and the remaining audit on which there is an assurance opinion was a limited audit on unregulated placements.
5. With the support of the Assurance Board there has been substantial improvement in the implementation of agreed actions. Managers have implemented 64% of high priority and 52% of medium priority actions that were due to be implemented by October 2020.
6. The latest matrix for the insurance team are detailed in paragraph 7 of the report.
7. The Council in line with other local organisations has not received any Covid-19 related claims. The team are ensuring that the council is following all government guidelines and recorded are being kept showing that these have been followed.
8. It is expected that the insurance industry will increase premiums going forward as a result of the global spread of risks of covid-19. An actuarial review is underway and that will inform the value of the councils Insurance Fund and hopefully provide suggestion for improvement to the insurance programme.
9. It is not expected that Brexit will have any effect on the insurance premiums.

AGREED to note the Audit & Risk Management Service Progress Update.

11. GENERAL PURPOSES COMMITTEE WORK PROGRAMME 2020/21

The work programme for 2020/21 was noted

GENERAL PURPOSES COMMITTEE - 26.11.2020

12. DATES OF FUTURE MEETINGS

The dates of future meetings were noted.

The meeting ended at Time Not Specified.