

# GOVERNANCE & AUDIT COMMITTEE

**30 SEPTEMBER 2022**

**PRESENT : (Virtually)** Councillor A.G. Morgan (Vice Chair in the Chair)

**Councillors (In Person):**

K. Davies

**Councillors (Virtually):**

K.V. Broom      L. Davies      A. Evans  
P.T. Warlow      D.E. Williams      J. Williams

**Lay Members (In Person):**

J. James      M. MacDonald

**Also Present from Audit Wales (Virtually):**

J. Blewitt and A. Lewis.

**The following Officers were in attendance (In Person):**

C. Moore, Director of Corporate Services;  
P.R. Thomas, Assistant Chief Executive (People Management & Performance);  
H. Pugh, Head of Revenues and Financial Compliance;  
A. Williams, Head of Integrated Services;  
G. Ayers, Corporate Policy and Partnership Manager;  
C. Powell, Principal Auditor;  
E. Evans, Principal Democratic Services Officer;  
C. Jones, Procurement Manager – Strategy and Compliance;  
N.J. Evans, Practice Support Manager, Administration and Legal Division;  
S. Rees, Simultaneous Translator;  
J. Owen, Democratic Services Officer.

**The following Officers were in attendance (Virtually):**

S. Davies, Head of Access to Education;  
L.R. Jones, Head of Administration and Law;  
M.S. Davies, Democratic Services Officer.

**Chamber, County Hall, Carmarthen, SA31 1JP and remotely: 10:00am - 12:35pm**

NOTE: In order to provide the Practice Support Manager, Administration and Legal Division with additional time, as he was experiencing connection issues, Item 8 was taken before Item 7, however these minutes reflect the order of business on the agenda].

**1. APOLOGIES FOR ABSENCE.**

An apology for absence was received from Mr David MacGregor, Chair.

## 2. DECLARATIONS OF PERSONAL INTERESTS.

Member	Agenda item	Nature of Interest
Mr Malcom MacDonald	7 - Ombudsman's Annual Letter 2021/2022	Mr MacDonald has an involvement with one of the cases recorded as a statistic within the report. Mr MacDonald remained in the meeting but did not partake in the discussions or the voting therein.

## 3. TO CONSIDER THE FOLLOWING DOCUMENTS PREPARED BY AUDIT WALES:

### 3.1. AUDIT WALES WORK PROGRAMME UPDATE

The Committee considered a report presented by the Audit Wales Representatives on the Audit Wales Work Programme and Timetable quarterly update, as at 30 June 2022.

It was reported to Committee Members that since the publication of the report, the outstanding grants work in respect of 2020-21 Grant Claim Audit Work had since been completed.

A national issue which affected the public sector was brought to the attention of the Committee. It was reported that CIPFA whilst remaining in the process of looking at the accounting treatment for infrastructure assets was approaching the deadline of 30<sup>th</sup> November. The Welsh Government were aware of the situation and were considering extending the deadline. In light of this, the Committee was informed that there was a potential at this stage that the work on the CIPFA's work on the infrastructure and assets would not have been completed in time to be included in the Audit Wales IS260 report scheduled to be presented to the Committee meeting on 21<sup>st</sup> October 2022.

The Director of Corporate Service stated that the position was frustrating for all Local Authorities in Wales. It was explained that the option of placing a statutory override to avoid amending the accounts was currently being discussed with the Welsh Government in conjunction with Central Government. In the meantime, in order to be in a position to conclude the Audit, other approaches would be considered in conjunction with the other Local Authorities in Wales.

Reference was made to page 5 of the report; Follow-up Review: Overview and Scrutiny Fit for the Future. It was asked, if the Draft Report that was issued to Council in July 2022 would be brought to this Committee? The Corporate Policy and Partnership Manager confirmed that Carmarthenshire Council's response to the report had been drafted and would be added to the Committee's Forward Work Programme for December 2022.

In response to queries raised in regard to the Audit of the Swansea Bay City Deal 2021-22 cited on page 3 of the report, the Director of Corporate Services stated that the Governance was directed to the Joint Committee. It was explained that Carmarthenshire County Council (CCC) was responsible for 4 projects which comprised of Pentre Awel, Yr Egin which was delivered by a third party, Skills and Talent – a joint project which CCC leads on and the Digital Project. Whilst the Joint Committee has an oversight of all the projects, it was confirmed that the governance of the 4 projects would be captured within the main County Council Audit as the Authority lead. Furthermore, assurance was given to Committee Members that there were no issues arising at present.

**UNANIMOUSLY RESOLVED that the Audit Wales Work Programme Update be noted.**

### **3.2. NATIONAL REVIEW: DIRECT PAYMENTS FOR ADULT SOCIAL CARE**

The Committee considered an Audit Wales report on the National Review of the Direct Payments for Adult Social Care.

The national report considered how Direct Payments were helping people to live independently. Direct Payments were an alternative to local-authority-arranged care or support and could help meet an individual's or a carer's need. In addition, the report considered how Local Authorities managed and encouraged the take up of Direct Payments and whether the services presented value for money.

It was reported that whilst the report assessed the current position in relation to direct payments, it did not address any of their shortcomings. However, there was a national policy drive in place to increase direct payments, but a failure to recognise in the report that direct payments was not always the right option in all cases.

The review had identified 10 recommendations which was included within the report.

The queries/observations raised on the report were addressed as follows:-

- Committee Members raised that it was pleasing to note that overall the report was positive and the aspects raised were in line with what was happening across Wales.

- Reference was made to paragraph cited on page 5 of the report – ‘Local authorities are required to provide support and assistance to people to manage their Direct Payment and employment responsibilities.’ It was asked, how this was addressed? The Head of Integrated Services explained that an in-house support service team provides advice and guidance to individuals in managing their direct payment.
- In response to a query regarding the Councils policy in respect of clawing back payments that had built up, the Head of Integrated Services explained that currently there was a relatively complex process in reviewing the situation of individual accounts, but technological solutions were being considered to help manage individual accounts such as pre-paid cards as an option.
- Concern was raised that the executive summary of the report had not included or highlighted any staffing or financial/cost implications. In acknowledging that given the nature of the report there were implications in regard to staffing and financial matters, the Head of Integrated Services stated that there were no new arising staffing or financial implications to highlight as the staff infrastructure was already in place and the budgets had already been allocated. In order to meet the recommendations cited within the report existing staff and budgets would be utilised and channeled accordingly.
- In response to a query if this report would be presented to the Health and Social Services Scrutiny Committee, the Head of Integrated Services explained from a governance perspective there was no requirement for it to go to Scrutiny.
- In respect of the Direct Payments, in recognising that there was an allocation for ‘time for care’, it was observed that there was a sufficient allocation for costs associated with running direct payments to individuals. The Head of Integrated Services explained that the in-house support service team includes the cost of payroll. The employment relationship is factored into the rate and managed on an individual basis. In addition, Carmarthenshire adopts a flexible payment structure whilst there are set rates for some aspects of care other rates are determined by each individual needs and arrangement in terms of their care and support.
- In response to a query regarding the reporting on the progress of the recommendations in the report, the Head of Revenues and Financial Compliance stated that the Committee would receive the Annual Report which includes all external audit reviews, including this review, for consideration in December 2022.

**UNANIMOUSLY RESOLVED that:**

**3.2.1 that the findings and recommendations of the Audit Wales national report be noted;**

**3.2.2 the Carmarthenshire County Council response to the recommendations of the national report relevant to the Council be approved.**

**4. INTERNAL AUDIT PLAN UPDATE 2022/23**

The Committee considered a report which provided an update on the progress made on the implementation of the Internal Audit Plans 2022/23. It was reported that to date the completion rate was at 28% against a completion target of 30%. The Committee duly reviewed the progress made in respect of the delivery of the audit programme.

The Committee's attention was then drawn to the completed Priority 1 Recommendation Reports which included reviews completed where systems had one or more fundamental control weaknesses or involved reviews which the Chair of the Governance & Audit Committee and the Head of Revenues & Financial Compliance had agreed should be brought to the Committee. The Committee duly considered the following reviews which were appended to the report as Part Bi and Part Bii:

1. School Meals – Special Dietary Requirements
2. Travel & Subsistence

The issues/observations raised by the Committee were addressed as follows:-

Part Bii: School Meals – Special Dietary Requirements

- It was commented in respect of food allergens it was crucial that schools adopt good communication between all teachers and catering service and what to do in the case of a reaction. It was pleasing to note that measures had been put in place.
- It was commented that it was positive to note that measures had been in place to account for mid-term transfers. In terms of the progression of year 6 pupils from primary schools to year 7 in secondary schools, it was asked if parents would be required to re-register allergens or special dietary needs? The Head of Access to Education stated that as part of the admissions applications from Year 6 to year 7, parents are asked to identify any specialist dietary requirements on the application form. This information will be made accessible to the staff in the secondary school, in addition the staff will liaise with the parent to discuss the specified dietary requirements and what to do in the event of a reaction.

In response to an additional query, it was explained that as the primary and secondary schools operate different systems the initial responsibility was for

the parents to provide up to date information and the also the school to ensure that all staff are aware.

- It was asked if there were any additional policies in place to safeguard children in foster care? The Head of Access to Education stated that he was not aware of any additional policies in place however, assured that he would raise this point with the relevant service and would put any identified additional measures in place.
- In acknowledging the significance of people suffering with food allergens, it was asked, if this matter was included in the education department risk register for monitoring? The Head of Access to Education was unable to provide a definitive response at the time of the meeting but would check and confirm whether it was or wasn't included on the risk register. He added that if it wasn't included, he would ensure that it would be added.
- It was asked, if there was a policy or system in place to report and monitor near misses eg the use of an EpiPen to treat an allergic reaction? The Head of Access to Education stated that was not aware of any specific reporting mechanism in place following the need to use an EpiPen, however, every school has a general health and safety reporting system in place and therefore it was anticipated that this would be recorded therein. The Head of Access to Education stated that he would enquire further. The Assistant Chief Executive (People Management & Performance) added in relation to the recording of allergens in schools, whilst schools record issues on their local databases they were also fed into the corporate health and safety team. Assurance was provided that incidents arising were considered and responded to centrally and corporately in terms of policies and guidance as necessary.
- In response to a query regarding the supply chain, the Head of Access to Education stated that the suppliers utilised have a robust labelling approach in regard to the contents ingredients of the food supplied.
- It was suggested that awareness briefings could be arranged to ensure that School staff and School Governing Bodies were kept informed of the necessary requirements and information. The Head of Access to Education welcomed the feedback and agreed that head teacher and school governing body briefings would be beneficial in raising this important issue.

#### Part Bii: Travel and Subsistence

In addition to the report, the Assistant Chief Executive (People Management & Performance) informed the Committee that the Travel and Associated Expenses Policy had been changed as a consequence of having recently been considered by the Corporate Management Team. In addition, to ensure that there was clear communication to staff, an action plan would be developed in conjunction with the Communications Team. Furthermore, work was currently being undertaken with the Transformation, Innovation and Change (TIC) team to develop a routine spend dashboard to enable analysis to take place to help inform the development of future policies.

- A query raised in relation to the new policy and when would it be effective, the Assistant Chief Executive (People Management & Performance) explained that currently the policy was being considered by the Corporate Management Team and whilst he had sufficient delegation to endorse the policy, it was hoped that following necessary discussions with the Head of Legal and Administration that the policy would be endorsed soon.

**UNANIMOUSLY RESOLVED that the Internal Audit Plan Update 2022/23 progress report and priority 1 recommendation reports be noted.**

## **5. CARMARTHENSHIRE COUNTY COUNCIL'S CORPORATE RISK REGISTER 2022/23**

The Committee received for consideration the Corporate Risk Register 2022/23 which was maintained to evaluate the Council's exposure to key strategic risks.

The Committee noted that subsequent to its previous consideration, the Corporate Management Team had reviewed the Corporate Risk Register and had made a number of changes which included removal, addition of new risks and merging of risks all of which was set out the report.

The issues/observations raised by the Committee were addressed as follows:-

- The Head of Revenues and Financial Compliance, at the request of the absent Chair informed the Committee of his comments. The Chair felt that whilst understandably the Risk Register contained a significant amount of detail, he felt that there were references within the Risk Register that should be brought to the attention of the Committee which was not currently reflected on the Committee's Forward Work Programme. In considering the comment received by the Chair, the Head of Revenues and Financial Compliance stated that she would undertake a piece of work to go through the register to identify any relevant matters for inclusion on the Forward Work Plan for the Committee to consider.
- In recognising that the ratings of the uncontrolled risks and the current risks with mitigations in place were the same, it was observed that there were many risks with mitigations but did not seem to be reducing the uncontrolled risk. An explanation was requested. The Head of Revenues and Financial Compliance explained that the current process whereby the Departmental Management Teams and Corporate Management Team hold detailed discussions on the position of the risks and have identified that some of the risks even with the mitigations were considered to be fundamental. In following up this comment, the Head of Revenues and Financial Compliance stated that in the discussions she would challenge the ratings further and re-consider the initial risk ratings.

- In order for Committee Members to gain greater understanding of the Risk Register, it was suggested a workshop would be beneficial. This would provide an opportunity to invite officers and representatives in other areas where for example Coronavirus had a particular impact. The Head of Revenues and Financial Compliance agreed that it would be beneficial and would arrange an informal session in due course.
- In response to a comment raised in relation to where the risks responsibilities reside and the risks associated to a pandemic, the Head of Revenues and Financial Compliance explained that during the pandemic there was a separate risk register which included all risks relating to the covid pandemic, but during the recovery phase the risks were then migrated into the corporate risk register. However, in acknowledging the comments raised, it was suggested that a move to develop a pandemic risk register as opposed to a specific covid pandemic related risk would need to be considered and that she would raise this with the Corporate Management Team.

**UNANIMOUSLY RESOLVED that the Carmarthenshire County Council's Corporate Risk Register 2022/23 be noted.**

## **6. ANNUAL ANTI-FRAUD AND ANTI-CORRUPTION REPORT 2021/22**

The Committee received for consideration the Annual Anti-Fraud and Anti-Corruption Report 2021/21 which provided a summary of the activities of the Council's Anti-Fraud functions for the 2021/22 financial year.

The diverse range and nature of services and activities coupled with the size of its operations and budgets inevitably puts Carmarthenshire County Council at risk of fraud and corruption, from both internal and external sources. Good Corporate Governance requires that the Authority clearly demonstrates its commitment to dealing with fraud and corruption and will deal equally with perpetrators from inside and outside the Council.

The issues/observations raised by the Committee were addressed as follows:-

- Reference was made to the tables in the report. It was asked in future if all the tables could include previous years information for comparison purposes. The Head of Revenues and Financial Compliance stated that where possible, comparative information would be included in the report.

**UNANIMOUSLY RESOLVED that the Annual Anti-Fraud and Anti-Corruption Report 2021/22 report be noted.**



## 7. OMBUDSMAN'S ANNUAL LETTER 2021/2022

**[Note:**

- This item was taken after agenda item 8;
- Mr M. MacDonald having earlier declared an interest in this item remained in the meeting but did not partake in the discussions or the voting thereof.]

The Committee received for consideration the 2021/22 annual letter from the Public Services Ombudsman for Wales.

Annually, the Public Services Ombudsman for Wales (PSOW) provides each County Council with a letter in the form of a factsheet with accompanying data to assist in reviewing performance.

The Committee duly considered the letter and the key points arising from the letter and appended factsheet as summarised in the report.

The report highlighted that as shown in Appendix C, in 2021/22 that there were no reports issued against Carmarthenshire, either upheld or not upheld. Also, shown in the Code of Conduct figures for Carmarthenshire at Appendices E and F, there were no referrals to the Standards Committee or the Adjudication Panel for Wales.

The issues/observations raised by the Committee were addressed as follows:-

- Reference was made to page 2 of the letter which stated that 'The Complaints Standards Authority (CSA) has now implemented a model complaints policy with nearly 50 public bodies and delivered 140 training sessions...'. Confirmation was sought if Carmarthenshire had been engaged in the sessions and if so at what level? The Corporate Policy and Partnership Manager, as the lead for the Corporate Complaints Team confirmed that in having implemented the model complaints policy, the Council was fully engaged and that the team had an excellent on-going working relationship with the CSA.

In addition, the Corporate Policy and Partnership Manager stated that future consideration would be given in terms of ensuring that the Letter of the PSOW and the corporate complaints report due to come to Committee later this year, better aligned on the Committee's Forward Work Programme.

- It was raised that the number complaints received was cited in Appendix A and that Appendix B spilt the information further by subject, denoting which departments the complaints received were attributed to. However, it was observed that whilst the number of cases with PSOW Interventions was represented in Appendix D, it would have been useful to receive the information in respect of the Cases with PSOW Intervention further by subject, similar to Appendix B. It would be beneficial for the Council to receive such a breakdown in order to be able to carry out internal analysis, scrutiny and monitoring with the view to put in internal measures accordingly.

The Practice Support Manager, Administration and Law explained that due to the requirements of data safety and the legislation under which the Ombudsman operates, the Ombudsman would not be in a position to share specific information in relation to individual cases. The Corporate Policy and Partnership Manager informed Committee Members that the internal complaints system captured and recorded complaints in detail providing the intelligence to enable trend analysis to take place, identification of where internal intervention would be beneficial and ensure continuous monitoring. The corporate complaints report without specific detail of individual cases, information would include the breakdowns of complaints by departments and divisions.

Committee members considered that the inclusion of a breakdown by department/subject would not be a breach of confidentiality. It was proposed to feedback to the Ombudsman that it would be beneficial to Councils in managing complaints to include a breakdown of Cases with PSOW Intervention further by subject, similar to Appendix B - number of complaints by subject within the accompanying data to the annual PSOW's letter. The proposal was duly seconded.

A further proposal was raised that a copy of the minutes of this meeting be forwarded to the Ombudsman. This was duly seconded.

- Reference was made to the point within the letter that the Ombudsman would welcome feedback on your Governance & Audit Committee's review of your authority's ability to handle complaints effectively. It was asked the best approach in order to provide sufficient feedback? The Corporate Policy and Partnership Manager stated that the updated Corporate Complaints Policy had been considered by the Committee and that as part of the member induction programme a development session had been arranged to provide information on complaints and how they are managed internally. It was recognised that the development session would also be beneficial for the lay members of both the Governance and Audit Committee and Standards Committee. It was agreed to circulate the information and an invite to attend would be circulated shortly, should members not be available to attend a recording of the session would be available for viewing.
- In regard to the high number of complaints received relating to Adult Social Services, it was asked if there would be an opportunity to consider the number of complaints at the Health and Social Services Scrutiny Committee? The Corporate Policy and Partnership Manager confirmed that in terms of any council complaints, all Scrutiny Committee's would have an opportunity to consider the corporate complaints report. The Director of Corporate Services advised that the Chair and Committee Members of Scrutiny to request the information in relation to the complaints attributed to Adult Social Care. This was corroborated by the Head of Legal and Administration who added that with confidentiality in mind, there would be no reason that an anonymised report could not be prepared for Scrutiny to consider, which could include the themes and lessons learnt coming out of the Ombudsman's investigation/s.

**UNANIMOUSLY RESOLVED that;**

**7.1 the Ombudsman's Annual Letter 2021/2022 be received;**

**7.2 the Committee's views in regard of the inclusion of additional information, together with a copy of this meetings minutes be provided to the Ombudsman.**

**8. FINANCIAL PROCEDURE RULES**

[**Note:** This item was taken prior to agenda item 7]

The Committee received for consideration the Financial Procedure Rules which had been revised to ensure that the information contained within was current and appropriate.

Members noted that these Financial Procedure Rules had been produced to provide a structure for officers and Members to follow, allowing the Section 151 Officer to fulfil his statutory duty under the Local Government Finance Act 1972 (Section 151) for the "proper administration of the financial affairs of the Council".

The Governance and Audit Committee has delegated authority, as part of the Council's Constitution, to consider and approve amendments to the Financial Procedure Rules.

The issues/observations raised by the Committee were addressed as follows:-

- Reference was made to section 5.18 of the report - Cancellations, Write-Off Procedures & Non-Recovery of Debts. It was asked, what was the role of Governance and Audit Committee in the context of the paragraph? The Director of Corporate Services stated that whilst there would be no involvement required from this Committee, there would be clear advantages in clear definitions in terms of the Committee ensuring the proper procedures are in place. Furthermore, it was explained that write-offs were an operational procedure, with smaller values having been delegated to the Section 151 Officer and the more substantial write-offs would be determined at a formal Cabinet Member Decisions meeting for Resources. The Committee would have a role to question any unacceptable issues as identified by internal and external audit.
- Reference was made to section 5.22 of the report; Companies Holding Money on Behalf of the Authority. It was commented that this matter could have an implication on the final annual accounts and importantly how would this be picked up to in effect secure information to enable the closure of accounts at the end of March. Concern was raised if adequate processes were in place to ensure that the accountability of monies being held at the year end does take place?

- In response to a comment raised, in regard to strengthening the wording within section 6.2 of the report; IT Hardware and Software in respect of the placement of restrictions in cases of uploading/downloading software onto Councils IT equipment, the Head of Revenues and Financial Compliance stated she would liaise with the Council's IT department to establish whether a more robust form of words was appropriate. In addition, it was explained that in accordance with the Corporate IT policy the downloading of software was not permitted and there were restrictions in place disabling staff members in doing so.

**UNANIMOUSLY RESOLVED that the amendments to the Financial Procedure Rules as stated in the report be approved.**

## **9. REVISED CONTRACT PROCEDURE RULES**

The Committee received for consideration the revised Contract Procedure Rules which had been reviewed and updated to take account of a number of changes in the Council's procurement procedures and changes in terminology in light of the UK leaving the EU.

The Contract Procedure Rules (CPR's) had been updated following detailed consultations with officers within Legal department, the Section 151 Officer and Monitoring Officer.

Members noted the most notable changes that had been made as stated within the report.

The issues/observations raised by the Committee were addressed as follows:-

- In response to a query raised regarding safeguarding the Council in terms of ensuring that contractors were capable and financially secure to carry out the required work, the Procurement Manager – Strategy and Compliance stated that clause 8.5 of the rules ensure that the Authorities Finance Team are consulted on any tenders prior to commencing a tender exercise. Furthermore, the clause assures that the necessary checks and due diligence are to be undertaken from the outset with frequent checks being carried out throughout the course of the contract or framework.
- Reference was made to 14.1 of the report. An observation was raised that the sentence should reflect the name of the Committee; 'Any amendments shall be subject to approval by the Authority's **Governance and Audit Committee**.

**UNANIMOUSLY RESOLVED that the amendments to the Contract Procedure Rules as stated in the report be approved.**

## 10. FORWARD WORK PROGRAMME 2022/23

The Committee considered the Forward Work Programme for the 2022/23 Governance and Audit Committee Cycle which detailed the items to be presented to Committee at scheduled meetings during the forthcoming year, in addition to a programme of development sessions in order to equip Members with the necessary skills to effectively undertake their role on the Committee.

At the request of the Corporate Policy and Partnership Manager, it was reported that it had been necessary to defer the Corporate Complaints Report programmed to be considered in October to December 2022.

The Head of Revenues and Financial Compliance stated that at the request of the Committee made earlier today, she had noted that the next development session would be on the Corporate Risk Register.

In addition, enquires would be made with the relevant police officers to ascertain if the Fraud training would be re-instated.

**UNANIMOUSLY RESOLVED that the Governance and Audit Committee's Forward Work Programme 2022/23 be noted.**

## 11. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE:

### 11.1. MINUTES OF THE CORPORATE GOVERNANCE GROUP

The Head of Revenues and Financial Compliance informed the Committee that the Annual Governance Statement Appendix of the Action Plan had been inadvertently omitted from being attached to the minutes on the agenda. However, the Committee was informed that the statement was discussed at the meeting of the Corporate Governance Group at its meeting held on 15<sup>th</sup> February 2022 which the Chair of this Committee attended as an observer. In addition, the statement would form part of the Statement of Accounts which was due to be considered by the Governance and Audit Committee at its next meeting in October 2022.

**UNANIMOUSLY RESOLVED that the minutes of the Corporate Governance Group held on the 15<sup>th</sup> February 2022 be received.**

## 12. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE 15<sup>TH</sup> JULY 2022

The following observations were raised:-

- Minute 8.1 – the resolution needs to be amended to include 'be noted' to read:-

**“UNANIMOUSLY RESOLVED that the Audit Wales Work Programme Update be noted.”**

- Minute 8.2 within the second bullet point, reference to 2022-23 should reflect 2022/23.

**RESOLVED** that subject to the amendments being made, the minutes of the meeting of the Governance and Audit Committee held on the 15<sup>th</sup> July 2022 be signed as a correct record.

*[PLEASE NOTE: These minutes reflect the order of business itemised on the agenda for the meeting which may differ from that on any webcast recording]*