

Public Agenda Pack



Minutes of a Meeting of the Audit Committee held in the Council Chamber, Council Offices, Cannards Grave Road, Shepton Mallet BA4 5BT, on Thursday, 30 January 2025 at 11.00 am

Present:

Cllr Mike Hewitson (Chair)
Cllr Andy Sully (Vice-Chair)

Cllr Steve Ashton	Cllr Lee Baker
Cllr Mike Caswell	Cllr Simon Coles
Cllr Habib Farbahi	Cllr Tim Kerley
Cllr Diogo Rodrigues	Cllr Rosemary Woods
Cllr Gwil Wren	

In attendance:

Other Members present remotely:

15 Apologies for Absence - Agenda Item 1

Apologies were received from Councillors Norman Cavill and Simon Carswell. Apologies were also received from Independent Member Lindy Jansen Van Vuuren. Councillor Martin Lovell was the substitute for Councillor Simon Carswell and Councillor Barry Clarke was the substitute for Councillor Norman Cavill.

16 Minutes from the Previous Meeting - Agenda Item 2

The minutes of the previous meetings will be considered and approved at the next meeting of Audit Committee.

17 Declarations of Interest - Agenda Item 3

There were none.

18 Public Question Time - Agenda Item 4

Public questions were received from:

- Andrew Lee
- David Orr
- Nigel Behan

The questions and responses provided are attached to the minutes in Annex A.

19 Interim External Auditors Annual Report 2022/23 - Progress against Recommendations - Agenda Item 5

This report provided an update on progress against the action plan in response to the Key Recommendations and Improvement Recommendations in the Interim Auditor's Annual Report for 2022/23.

The Committee was asked to consider the progress that had been made. As a key component of the Council's governance framework, the Audit Committee had a responsibility to monitor progress of action plans in relation to the Auditor's Annual Report to the Council.

There were 13 Recommendations in total. Of these, 7 Recommendations had been completed. The remaining 6 Recommendations and associated 6 actions were set out in the report.

The Service Director Finance and Procurement, Nicola Hix presented the report, saying that progress had been made and that all actions had been updated and validated by Finance. Evidence to show that an action is completed is always required by Finance before signing off as completed and this evidence can be provided to the Audit Committee upon request. She also advised that it was necessary to move one action from "Completed" to "In progress".

Committee Members then raised several points for discussion including:

- Staff training requirements to respond to the Ombudsman – Training is underway and timely responses to the Ombudsman will improve.

- Outstanding actions to be completed by due date or March 31st – Reassurance given that action owners are confident of meeting the due dates.
- Improving economy efficiency – More benchmarking is proposed although not much benchmarking data is currently available from unitary councils.
- Children’s Transformation programme – Risks and mitigations to achieve this were explained

The Chair then read the recommendations and Members were all happy to note the report.

RESOLVED

The Audit Committee agreed to note the progress made against the actions in relation to the Key Recommendations and Improvement Recommendations.

20 Interim External Auditors Annual Report 2023/24 - Agenda Item 6

The report detailed the Auditors’ findings on arrangements in place at the Council to secure economy, efficiency, and effectiveness in its use of resources during 2023/24. It included 2 Statutory Recommendations in relation to serious concerns over the Council’s financial sustainability that had been issued to the Council by its External Auditors Grant Thornton, exercising their powers under Schedule 7 of the Local Audit and Accountability Act 2014.

The Audit Committee was asked to note the Auditor’s Annual Report and the 2 Statutory Recommendations together with the proposed management response that would be considered by Council on 12 February 2025. The Committee was also asked to note the 9 Key Recommendations and 8 Improvement Recommendations and endorse the proposed management response and actions.

The Service Director Finance and Procurement, Nicola Hix presented the report, reminding Members of the 2 Statutory Recommendations that would need to be considered by Full Council in February 2025. These were:

Statutory Recommendation 1 (SR1)

The Council should develop detailed savings plans at pace to deliver the savings targets set out in the MTFS in order to reduce reliance on one-off resources and

rebase the Council's budgets to a financially sustainable level. To support the development of a sustainable budget the Council should also:

- identify additional savings to minimise the use of reserves, ensuring that sufficient levels of reserves are maintained to mitigate the significant levels of financial risk the Council is facing.
- ensure all planned savings are delivered, and where they are not that mitigating savings plans put in place.
- establish an appropriate culture of financial accountability and ensure managers have sufficient skills to manage the financial resources for which they are responsible.

Statutory Recommendation 2 (SR2)

The Council should develop the overarching transformation business case and detailed business cases for individual workstreams that will deliver service transformation and contribute to delivering the Council's ambitious savings targets. The funding required to deliver transformation, and the new target operating model, should be identified and a funding plan developed. This should be undertaken at pace in order to deliver the savings required to balance the 2025/26 budget.

Barrie Morris and Dan Povey from the external auditors Grant Thornton, gave more detail on the recommendations. They advised that it was an interim auditor's report but that the substance of report would not change during the next month. Recommendations had been made against 3 areas of the financial code. One area was Financial Sustainability which was where the 2 statutory recommendations were and also 4 key recommendations. It was important to mitigate against the risk of the service restructure and also strengthen some of the modelling and forecasting in the Children's Services budget. More mitigating actions were required for the deficit in the Dedicated Schools Grant (DSG). The trajectory on the cumulative deficit was concerning. They recognised that the Council had engaged early with the auditors by highlighting the challenges that it faced and declaring the financial emergency. The report included 4 key recommendations in Governance, including an organisation-wide system of control.

The Chair commented that it was always going to be a difficult year for the Council but that it was important to reflect on the progress made so far including approval of the 5 Councils accounts. He acknowledged that it was a very comprehensive report and recognised the issues raised but pointed out that some things are beyond our control. So, although the Report may look bleak the Council is heading in the right direction in many areas. The Lead Member for Finance, Procurement and Performance, Councillor Liz Leyshon, added that although it was challenging to read, she wanted to thank Grant Thornton for providing a clear, coherent and constructive

report and which would set the Council on the right path.

Committee Members then raised several points for discussion including:

- Will the Target Operating Model be fit for purpose in 2029/30? – In response, Members were advised that the operating model would drive how services are delivered but when there is a change in service standard a new operating model would be used. We need further savings in the transformation programme and to change our activities and how we operate, hence the operating model. It is recognised that there is a lot of work to do but that there is a projected green risk score should the recommended actions be agreed and delivered
- Concern that staff have the sufficient skills to mitigate against the risks – Members were advised that all budget managers would receive additional training so that they would know what was expected of them. Where overspends were forecast, mitigation measures were expected. Progress in these areas would be looked at in the 2024/25 report and there would be more work done with Officers to ensure that this is reported in a more timely manner.
- What is the effect on the Council's reputation with having 2 statutory recommendations issued in this report, and will they affect the provision of external funding from the Government? – Members were advised that these used to be rare but are becoming more frequent. The hope was that going forward there would not be any more statutory recommendations but that would be dependent upon the Council being able to make difficult decisions. We have made it extremely clear to the Government that without their additional funding, the Council will have to issue a S114 notice. The external auditors are reporting on the lack of a sustainable budget but although we are confident that we have the support to move forward it needs to be at pace.

The Chair then summed up and asked Members if were happy to note the recommendations and the statutory recommendations in the report.

RESOLVED

The Audit Committee agreed to:

- 1 Note the Auditor's Annual Report and the 2 Statutory Recommendations together with the proposed management response that will be considered by Council on 12 February 2025.
- 2 Note the 9 Key Recommendations and 8 Improvement Recommendations

and endorse the proposed management response and actions.

21 Somerset Council External Audit 2023/24 - Final Accounts Update - Agenda Item 7

Barrie Morris from the external auditors, Grant Thornton, was invited to give a verbal update. He said that the 2023/24 accounts were impacted by late delivery but were provided on 15 January 2025. The public consultation would complete at the end of February and a backstop would begin then. It was hoped to gain assurance in 2024/25 which would mean a full audit of the 2023/24 and 2024/25 accounts at same time, which would take a lot of resource. Discussions were ongoing and they were unable to commit to anything or use Council funds until they are sure it could be done.

The Chair thanked Grant Thornton for their continued help with the completion of the audits and 11 legacy council accounts and acknowledged the huge amount of progress made, and although the Council had not yet completed the full audit for 2023/24 it was one of on 49 councils out of 400 that had been able to deliver the accounts. He requested that the Committee be kept updated of any potential slippage in meeting the 30 June 2025 target for the 2024/25 draft accounts.

There were no questions from the Committee so Members resolved to note the update.

22 Internal Audit Plan Progress Report 2024/25 - Agenda Item 8

This report provided an update on Internal Audit activity since the last meeting, including the outcomes of completed Internal Audit work, especially where there was limited or no assurance over the governance, or risk management, or control arrangements of those activities reviewed.

Members of the Audit Committee were asked to note the position of the 2024-25 Internal Audit Plan and consider any significant governance, risk and control weaknesses identified in the report.

The report stated, while the Council had arrangements in place during 2023/24 to regularly update and report on the scale of its financial challenge, it had not moved quickly enough to develop a pipeline of savings plans and other mitigations to fully address the financial challenges.

While a Financial Strategy had been developed to deliver savings over the medium

term and the transformation programme had been brought forward, the Council had to rely on £81.4m of one-off resources to balance the 2024/25 budget, including £36.8m of reserves and £36.9m in government support. Reliance of this scale on one-off resources represented a significant weakness in arrangements to ensure financial sustainability as reserves were eroded and no longer available to provide financial resilience and one-off measures impacted on the budget gap in future years.

The April 2024 Medium-Term Financial Strategy provided a financial strategy to produce a range of savings from £47m to £116m but there were significant risks in delivering the scale of savings required and if the budget gap for 2025/26 was not fully bridged through recurring savings, there was a risk further reserve contributions or urgent cuts to services would be required.

Committee Members then raised several points for discussion including:

- The direction of travel to recover auditors' assurance – Members were advised that although good, there were still some pieces of work to complete and that a stable workforce was an essential internal control. The auditors liaise with Service Directors to ensure nothing falls off the radar.
- Concern over the pace of work – Members were advised that although the pace needed to be quicker, it was recognised that the staffing restructure had a direct impact on this. The Chair added that there was a plan to start calling in Officers where there was a lack of progress particularly on P1 actions, to explain the reasons for the delayed completion of these actions.
- The increased amount of flooding due to climate change – The auditor advised that the flood response had not been included in the climate change work. The Chair requested that going forward, flooding should be included in the report.
- Concern that some items seem to have stalled at 90% complete for some time – Members were advised a deeper look into the reason for this would need to be carried out.
- Have SENDs (Special Educational Needs) been audited? – Members were advised that a lot of work had been done on EHCP (Education, Health and Care Plans) and an audit update would be provided on this later in the year.

The Chair then read the recommendations and Members were all happy to note the report.

RESOLVED

The Audit Committee agreed to note the position of the 2024-25 Internal Plan.

23 Medium Term Financial Reports: Treasury Management Strategy & Policy 2025/26; Flexible Use of Capital Receipts 2025/26 and MRP Policy 2024/25 and 2025/26 - Agenda Item 9

The report set out the Treasury Management Strategy (TMS) and Capital Receipts Flexibility and Efficiency Strategy for Somerset Council for 2025/26. It also included a Minimum Revenue Provision (MRP) Policy for 2024/25 and 2025/26.

The report recommended that Audit Committee review the documents and consider any comments and feedback to the Executive ahead of consideration by the Executive and recommended to Council at its Budget Setting meeting:

- 1.1 Treasury Management Strategy for 2025/26, including the prudential Treasury Indicators set out in Appendix A of the report;
- 1.2 MRP Policy for 2024/25 and 2025/26 as set out in Appendix B of the report;
- 1.3 Flexible Use of Capital Receipts Policy for 2025/26 as set out in Appendix C of the report.

The report stated that the Council's current investment portfolio comprised of:

- short-term, cash-based investments,
- a Strategic Pooled Funds Portfolio with a current book cost of £112.25m,
- non-treasury investments comprising commercial property and shareholdings in Council-owned companies

As of 31 December 2024, the Council held just over £709m of debt as part of the strategy for funding previous years' capital programmes. The Council's investment balance stood at just over £218.0m, made up of £105.8m cash and £112.25m of pooled funds.

The Service Director Finance and Procurement, Nicola Hix presented the item, highlighting that it comprised of 3 key reports for the budget setting. It would then be presented to the Executive before being considered by Full Council. She acknowledged that it was quite a complex read and that it was hoped to make it easier to read with the use of tables and visual aids.

She continued that the main objective of the Treasury Management Strategy was to safeguard public money. The MRP Policy covered 2 years - 2024/25 and 2025/26 and a lot of progress had been made in developing the policy inherited from the districts. The Capital Receipts Strategy concerned the Government allowing the use of capital receipts for the transformation activity, which is not usually permitted.

In response to a questions, the Chief Finance Officer, Maria G. Christofi advised that the Finance team were constantly checking with financial advisors that the advice given was current and correct and that they worked closely with the Treasury Management team to decide what rates would be acceptable. She added that there was scope to borrow within the capital program. The TM Strategy was a forward-looking document so there were no comparisons to previous years provided. Also, that inflation rates are tracked and monitored closely.

As there were no additional recommendations, Councillor Simon Coles proposed the recommendations within the report to review and consider the report, which was seconded by Councillor Andy Sully. All approved with one abstention.

RESOLVED

The Audit Committee agreed to note the report, having given it due consideration.

Before moving onto the next confidential items on the agenda, the Chair asked the Interim Head of Governance and Democratic Services Scott Wooldridge, to explain to the Committee and those watching online, the reasons why the meeting was to now go into closed session. He explained that legislation allows meetings to move into private session when there is exempt information that may be discussed. He gave details on the categories of exempt information and confirmed which category applied in this case.

Exclusion of Press and Public

Having been duly proposed and seconded under Schedule 12A of the Local Government Act 1972 the Audit Committee resolved to exclude the press and public from the meeting. This was on the basis that if they were present during the business to be transacted there would be a likelihood of disclosure of exempt information, within the meaning of Schedule 12A to the Local Government Act 1972:

Reason: Information relating to the financial or business affairs of any particular person (including the authority holding that information).

RESOLVED

It was proposed by Councillor Mike Hewitson and seconded by Councillor Simon Coles to pass this resolution. All approved, with one abstention.

24 Counter Fraud Action Plan Update - Confidential - Agenda Item 10

The confidential minutes are attached in Annex B.

25 Breaches and Waivers 2024/25 Q2 & Q3 Update - Confidential - Agenda Item 11

The confidential minutes are attached in Annex B.

26 Audit Committee Workplan 2024/25 - Agenda Item 12

The workplan was highlighted and Members were asked to note its content. The date of the next meeting was highlighted as 25 February 2025.

RESOLVED

The Audit Committee agreed to note the Audit Committee Workplan 2024/25 and that the next meeting date is 25 February 2025.

(The meeting ended at 2.30 pm)

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CHAIR

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Annexe A – Public Questions	
Name of person submitting	Question
<p>Andrew Lee</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 11</p>	<p>Question 1 The external auditors have noted significant weakness in arrangements identified relating to contract management and procurement and have raised one key recommendation. Their key findings included the absence of a tender process, weaknesses in contract monitoring, and purchase orders not being raised. Through the chair I would like to ask the auditors (if they are not present I'll ask the committee) how many contracts did you identify that failed to use the tender process and what was the value of those contracts so identified, were they restricted to just Children's Services or are other areas of the council effected too?</p> <p>Question 2 Failing to use the proper tendering process for services is clearly a problem. The council proclaims itself to be open and transparent. Yet it is impossible for the press and public to understand the extent of the failures of the council to use appropriate procurement process, because the breaches and waivers report (which the auditors note are not even sent to the Audit Committee often enough) are kept as confidential. Even if you assert that the individual names of contracts should be kept out of public, (and if the contract has been procured by bypassing the council's processes, I would assert it is in the public interest that we are told the names) why can the total value and total number of contracts procured by breaching or waiving the councils processes not be disclosed. This is a matter of paramount public interest</p>
<p>Full written response to be distributed within 5 working days</p>	<p>Question 1 The key recommendation that Grant Thornton raised related to overall contract management and procurement governance and reflected delays in progress made (due to service restructure) since a similar key recommendation in 2022/23. We have confirmation that Grant Thornton's judgement was not based on review of individual contracts or a particular service, rather on discussions with officers, the Update on Reviews of Contract Management presented to Audit Committee in May 2024, the internal audit Children Looked After placement audit, and review of process relating to procurement waivers and the procurement strategy. Progress against this recommendation is reported to Committee at every meeting.</p> <p>Question 2 The Audit Committee received an annual summary report for 2023/24 at the committee held on 12 November 2024. Following discussion at the last Audit Committee, it was agreed the base information would be confidential as it</p>

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	<p>included Officers' names and the perceived justification for the non-adherence to the normally required process. The publishable information would then be available on an annual basis. This would be in addition to the Authority's published contract register and publication of spend reporting.</p> <p>Audit Committee now receives a quarterly report summarising incidents, which is the paper on the agenda today. Following a review of this paper, we have adapted and republished the paper, with the public report including details of the volume and value of waivers and breaches. The confidential appendix remains with the further detail.</p> <p>I would like to add that my title as Lead Member which was Resources and Performance is now Resources, Procurement and Performance and so you can guess, I'm sure, where some of my focus lies now, and quite correctly.</p>
<p>David Orr be read out Page 12</p>	<p>Statement</p> <p>Last July, this country elected a Labour Government with a massive majority. Large Councils hoped that the national crisis in social care funding would be addressed ahead of speedy reform. Care reform with actual implementation has been delayed until 2029 or beyond. Why is this Council pursuing the same unsustainable strategy to avoid bankruptcy they had under the last Tory Government? The national care crisis funding gap from now until 2029 is the clear responsibility of the new Labour Government. They should be providing bridging care funding for large Councils until actual reform in 2029. Council taxpayers and small town and parish councils cannot bridge a social care funding gap in Somerset of £200m for the next 4 years or longer.</p> <p>This Council may seek to raise council tax by 15% without a referendum. That would be a collaboration with an increasingly unpopular new government who are avoiding solving the national care crisis before 2029. The large bills in a cost-of-living crisis, for fewer and worse services, would surely result in a negative voter response in the 2027 local council elections. You should, with Somerset MPs, be loudly lobbying this Labour Government for sustainable funding for dignified care services in Somerset. How can the Labour party, which in 1945, founded the NHS, created state pensions and built 1 million homes (with 80% for council rent), ignore a national care funding crisis that will bankrupt most large councils within a few years?</p> <p>The last Tory Government granted Somerset a £37m "capitalisation directive" without any extra funding. Unusually, this allows the Council to bypass normal accounting rules to use money from asset sales or borrowing to cover day-to-day expenses. Do Somerset taxpayers realise this Council is selling commercial investment assets in a poor market, crystallising losses. The one-off money raised is temporarily funding the social care gap in Somerset and the coming largescale redundancies. It is not going to pay off borrowing or reduce interest bills.</p>

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	<p>Somerset Council inherited a commercial investment portfolio of £300m, mostly borrowed over 50 years, generating useful returns of £20m a year. Under the current “bonkers” policy, almost all of these income-generating assets will have been sold off by 2026/27, incurring losses that could exceed £100m, whilst losing the £20m a year of income. All of the debt will remain, with current and future council taxpayers “on the hook” for £500m plus of debt and interest for 40 years to come. How is that prudent or sustainable?</p> <p>The national care crisis doesn’t excuse the abysmal management performance identified in the 8 Summary pages of the annual External Auditors report. This council did not properly plan for the new unitary council in the year before 5 councils became 1. Unbelievably, almost 2 years on, the Auditor remains concerned about the lack of a full business case and operating model. The Council still has six planning systems, five environmental health systems etc and a website that doesn’t maximise citizen self-service. The auditor raises concerns as to how, after 3 years to properly plan, the council can lose hundreds of staff, without the identified technology and process improvements being in place. Public services and council staff will bear the brunt of these senior management failings. In the private sector those senior managers responsible for this sorry state of affairs would be long gone.</p>
<p>Full written response to be distributed within 5 working days</p>	<p>Thank you for your feedback. I acknowledge your concerns regarding the funding challenges for Local Government. We continue to lobby the Government as the current funding system is broken. Like other councils we are keenly waiting to see the details of the final Local Government Settlement in early February ahead of considering the Budget 2025/26 proposals at our Full Council meeting on 26 February.</p> <p>The sale of commercial assets is a component of the Council's financial strategy. The sale of commercial investment assets is a necessary measure to address the Council's current financial challenges through Exceptional Financial Support. The debt associated with these assets will remain, and the Council is aware of the long-term financial implications. If the Council were to retain these assets it would need to borrow funds to pay for the Exceptional Financial Support and, make additional financial provision for the revenue costs of repaying these loans.</p> <p>The Council is committed to addressing the recommendations suggested by the auditor.</p> <p>Like you, I found the report very comprehensive, very clear and a good read; not a welcome read, but a good read because I find it constructive. I just want to add two things if I may: That this Council has submitted an application to MHCLG with a number of options for Exceptional Financial Support. And the letter from the Leader,</p>

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	<p>Councillor Bill Revans, backs up the fact that there are a number of options, not one as referenced by Mr Orr. And there is a reference in Mr Orr's question to 50 year borrowing and that is not something that I personally recognise</p>
<p>Nigel Behan On Teams</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 14</p>	<p>Question 1</p> <p>I am speaking about Item 6 in particular Interim External Auditor's Annual Report for 2023/24 , the accompanying papers Interim Auditors Annual Report (January 2025) and the SUPPLEMENT TO THE AGENDA</p> <p>My name is Nigel Behan, (the Branch Chair for Unite the Union) and I am part of the formal Trade Union consultation.</p> <p>The annual audit report from Grant Thornton raises concerns that Trade Unions have been raising for some months but without satisfactory answers to maintain the confidence and trust of our members. Their critical reports states that: <i>"the Council is delivering the workforce reduction programme before the development of the detailed transformation programme business case and before key enabler projects, relating to ICT, data and process improvement, have been implemented"</i>.</p> <p><i>"the implementation of the staff reduction programme presents a significant risk that reductions in staff will impact on the Council's capacity to deliver services before they are effectively transformed"</i></p> <p>I was also a senior Union representative 2011, following the banking crisis, when the County Council "felt required" to make large staff reductions with very little time for planning and implementation. That was done with minimal levels of compulsory redundancies which should always be the joint aims of the Employer and the Trade Union. There was time to prepare for this new unitary council and we are coming up to two years as a new Council. I am at a loss to understand how the auditor is making these observations about a lack of business planning and implementation of systems and unitary service processes. The response from the Council to these serious deficiencies is not something I could put before my members because it fails to convey a sense of serious planning with intent for delivery. Grant Thornton make a key recommendation that <i>"the Council should mitigate the risk of implementing the organisational restructure before the development of the wider transformation business case"</i>. It</p>

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	<p>is vital that our members' confidence and trust are restored and that consultation with the Trade Unions is always "meaningful."</p> <p>I would like to ask this Council to pause briefly and take the time to meet the auditor's concerns and implement their recommendations for a full business case alongside the necessary enabling work.\</p>
<p>Full written response to be distributed within 5 working days</p> <p>Page 15</p>	<p>Thank you for your detailed question regarding Item 6 of the Interim External Auditor's Annual Report for 2023/24. We appreciate your engagement, and the concerns raised on behalf of Unite the Union.</p> <p>We acknowledge the critical points highlighted by Grant Thornton, particularly the timing and implementation of the workforce reduction programme. The concerns about the potential impact on the Council's capacity to deliver services are significant and continue to warrant our careful consideration.</p> <p>In response, we remain committed to addressing these concerns comprehensively. We agree with Grant Thornton's recommendation to mitigate the risk of implementing the organisational restructure before developing the wider transformation business case. We are costing an analysis of the capacity required to deliver transformation and improvement over the next financial year. This may provide employment opportunities to defer the need for some immediate compulsory redundancies. We are taking steps to ensure a full Improvement and Transformation organisation-wide business case is developed alongside the necessary enabling work, including ICT, data, and process improvements.</p> <p>This activity will build on the 2024/25 Improvement and Transformation Business Case outlining 'A New Approach to Transformation' and the Workforce Programme Business Case, which was initially discussed at Executive last year on 23.01.2024. We value the input and collaboration of the Trade Unions and are committed to ensuring meaningful consultation and minimising the need for compulsory redundancies. Our goal is to maintain confidence and trust among our staff and stakeholders through transparent and strategic planning, communications and governance.</p> <p>Thank you for bringing these important issues to our attention. We look forward to continuing to work closely with you and the Trade Unions to achieve our shared objectives.</p> <p>Sincerely, Alyn Jones and Dawn Bettridge - Lead Officers</p>

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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