**Audit Committee Minutes**

Meeting held on Thursday 24th November 2022 at 5.30 pm, SRC301

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| *Governors:* | Rachel Beeken, Subhash Chaudhary (Chair) and Mark Wilson |
| *Apologies:* | No apologies from committee members |
| *In attendance:* | Rosalind Armstrong (Audit Manager, AuditOne) and Lynn Chambers (Audit Manager, RSM) |
| *Officials:* | Grant Glendinning (Chief Executive and Group Principal), Phil Hastie (Group Executive Director Planning and Infrastructure), Fiona Sharp (Group Executive Director Finance), Kay Taylor (Group Director of HR), Sarah Thompson (Clerk to the Corporation) and Sam Young (Governance Support Officer) |

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*Lynn Chambers joined the meeting remotely via Teams.*

**A22/61 Agenda Item 1 – CONFIDENTIAL ITEM - Standing Invitation to auditors to speak with committee members**

The Chair invited representatives of the group's internal and external audit providers to provide any feedback or issues they would like to raise with the committee.

Rosalind Armstrong, Audit Manager AuditOne, confirmed that they had no issues to report and engagement from Etc. staff had been good; the internal audit plan for the year had commenced and timings for audits had been agreed with Etc. staff. Lynn Chambers, Audit Manager RSM, explained that she had acted as the Audit Manager for this year's external audit by RSM; there were no concerns to raise and, although the dates had changed slightly from the original plan, this had not impacted on the overall timetable. She added that information delivery had been effective, helped by RSM staff being able to work on site rather than remotely.

A governor asked if the auditor representatives had any examples of best practice that Etc. could learn from and both Lynn Chambers and Rosalind Armstrong confirmed that their work with the group was comparative with their other clients in the FE sector, with no variations in practice to highlight.

*Grant Glendinning, Phil Hastie, Fiona Sharp and Kay Taylor joined the meeting.*

**A22/62 Agenda Item 2 – Welcome, apologies for absence, declarations of interest and notification of items of other business**

The Chair welcomed all attendees to the meeting. There were no apologies for absence, though it was noted that Claire Leece, Audit Partner RSM, was unable to attend due to a meeting clash. No items of additional business were notified for consideration and there were no declarations of interest in items on the agenda.

**A22/63 Agenda Item 3 – Minutes of previous meeting**

The minutes of the Audit Committee meeting held on 29 September 2022 were **agreed** as an accurate record of the meeting.

The action progress log had been circulated and was **noted.** The following additional updates were provided:

- Interviews for the Group Director of Business Engagement post had taken place with no appointment made; the interim post holder would remain in post until at least March 2023 and the post and offer would be reviewed before being re-advertised in January 2023.

**A22/64 Agenda Item 4 – Audit plan summary**

An updated summary of planned internal, external and funding audits had been circulated. The Group Executive Director Finance confirmed that the planned internal audits were as agreed by the FE Corporation and that dates would be confirmed in the near future. The Capital Planning and Estates audit was due to commence in late November 2022 and a planning meeting for the Assets and Inventory audit was scheduled for January 2023. Planning was also in progress for the Staff Recruitment and Retention audit. Governors noted that use of contingency days would be considered under agenda item 10.

The Group Executive Director Finance confirmed that the external audit was almost complete and that the external audit plan summary would be updated for the next meeting.

The summary was **noted**.

**A22/65 Agenda Item 5 – Outstanding audit recommendations status report**

An outstanding audit recommendations status report had been circulated with all actions arising from internal audits now showing as Complete; the Group Executive Director Finance highlighted that actions arising from the current external audit for the year ended 31 July 2022 would be reported at the next meeting. The external audit action arising from the audit of NETA Training Trust had been completed as part of the year end closure for 2021-22.

[REDACTED] In response to a question about clarity of ownership of asset registers, it was confirmed that the Finance team controlled the fixed asset register, which linked with group-wide Estates and IT asset registers overseen by the respective teams. In response to a governor's question, the Group Executive Director Planning and Infrastructure confirmed that the items on NETA's fixed asset register belonged to Etc., with Cleveland Cable owning only the building itself.

In response to a governor's question, it was confirmed that actions arising from recommendations made during a Funding Assurance audit had been completed; during the audit of the 2021-22 financial statements, RSM had identified some similar issues relating to apprenticeships and made a number of control recommendations. Work was ongoing to ensure robust apprenticeship administrative processes were in place, with an Apprenticeship Council established to drive and monitor improvements. AuditOne would review completion of previous audit recommendations during the Follow Up audit taking place in May / June 2023.

Governors **noted** the update.

**A22/66 Agenda Item 6 – Draft Annual Reports and Final Accounts 2021-22**

The Group Executive Director Finance presented the circulated report and appended accounts for the Etc. and its subsidiaries. She highlighted that the accounts had also been reviewed by the Finance and Employment Committee and the Audit Committee's specific focus was on compliance and the audit findings outcomes.

<u>Draft final accounts for Education Training Collective 2021-22 (consolidated accounts)</u>
The year end position was positive and in line with target. The group was reporting the financial health grade as 'good', although the Education and Skills Funding Agency (ESFA) had provisionally assessed this as 'outstanding' based on projected figures; the final financial health grade would be determined following review of the final accounts by the ESFA. In response to queries, the Group Executive Director Finance confirmed that the Etc. was required to submit financial data to the ESFA more regularly than other colleges, in line with the agreement related to restructuring funding received by the group on merger between Redcar and Cleveland College and Stockton Riverside College. However, all colleges were required to submit final accounts and data from the final accounts was used to compile the College Finance Record, which allowed colleges to compare income and expenditure with other providers.

The Group Executive Director Finance asked members to note that the accounts referenced the change of Chief Executive and Corporation Chair and included additional information relating to the pay multiple [REDACTED] She also highlighted that, in line with a new requirement within the Accounts Direction, the accounts also included inter group transactions, for example, courses delivered by NETA but funded by Etc., hospitality provided by TVC to Etc. and free school meal payments made from Etc. to TVC.

Members queried the use of a Consumer Price Index (CPI) figure of 2.75% for pension obligation forecasts, commenting that CPI was above this level; the Group Executive Director Finance clarified that a new requirement had been introduced for college accounts to indicate the impact of differing CPI rates. She reported that the Finance and Employment Committee had also queried the CPI rate used and noted that other variables, for example, discount rates, also impacted on pension obligations. The use of the 2.75% CPI rate was intended to indicate potential impact but a more up to date figure would be available for inclusion in the 2022-23 accounts. In response to further queries, the Group Executive Director Finance clarified that pension adjustments were primarily treated as a year end adjustment and pension adjustments were not taken into account by the ESFA when calculating financial health grade, or by the bank when calculating covenant compliance. No specific provision for pension payments was made in the accounts and pension obligations were shown as a liability on the balance sheet. An additional reconciliation had been provided to the Finance and Employment Committee to clarify the impact of year end adjustments. The Group Executive Director Finance asked members to also note a £900k liability on the balance sheet for enhanced pension payments, which related to historic payments.

Members commended the production of the accounts, recognising the complexity of the group structure and the positive year end outcome.

Draft final accounts for NETA Training Trust 2021-22 (consolidated accounts)
Following the transfer of activity from NETA to Etc., the final set of trading accounts for NETA Training Trust was presented. The year end outcome was pleasing and members recognised very significant improvements to the financial performance of NETA Training Trust over recent years.

Final accounts for NETA Enterprises 2021-22
NETA Enterprises had ceased trading at the point of merger between Etc. and NETA Training Trust. NETA Board had now agreed to write off the historic intercompany debt and this would allow NETA Enterprises to be struck off; there would be no financial impact as there had been provision for the intercompany debt within the accounts.

Final accounts for Tees Valley Catering (TVC) 2021-22
The Group Executive Director Finance highlighted a positive year end outcome for TVC with a gross profit [REDACTED] before application of a recharge for central services. The accounts had been approved by the TVC Board and the TVC Board had agreed to gift aid the taxable profit to Etc. In response to queries, the Group Executive Director Finance clarified that TVC was intended to run on a cost neutral basis for the benefit of students, and was focussed primarily on delivery of a high quality service. Efforts were being made to recruit additional staff in order to address issues with long queues. She confirmed that Etc. retained ownership of all assets used by TVC.

Final accounts for Stockton and Billingham College Developments Ltd 2021-22
Stockton and Billingham College Developments Ltd (SBCD) had not traded for a number of years but could potentially be used as a vehicle for the Bede extension project if beneficial to the group. SBCD held a historic retention owed to contractors for outstanding issues with the initial Bede building but this had been subject to a counter claim by Etc. for costs and labour relating to rectification of outstanding issues. Work was ongoing to explore whether this retention could be written off.

Draft audit findings report from auditor of the financial statements / management representation letters
The RSM Audit Manager presented the circulated Audit Findings report. She confirmed that all audit reports were clean except that for NETA Training Trust which had been prepared on a non-going concern basis, in light of the decision to transfer activity to Etc. Almost all requested information had now been received from management, no audit adjustments had been required and there were no unadjusted misstatements. Some minor amendments to the accounts had been proposed and these were now being worked through.

The RSM Audit Manager highlighted that, in line with new provisions in the Post 16 Audit Code of Practice, auditors could no longer rely on funding estimates provided by the ESFA and were now required to undertake more detailed testing. This testing had identified some funding recommendations and management responses were now awaited. Following issue of the Final Audit Findings Report, additional information from management had been received and reconciliation of the trial balance to the financial statements had been completed. However, confirmation of year end arrangements was still awaited from the Tees Valley Combined Authority (TVCA) and [REDACTED] had been accrued in the accounts for this. The Group Executive Director Finance advised members that the TVCA had not yet confirmed its approach in relation to funding clawback and this could delay signature of the accounts by the external auditor. If no statement was available from the TVCA by 15 December 2022, it would be necessary to submit accounts signed by Etc. but without auditor signature, and then to re-submit the accounts once the TVCA statement was available and the accounts had been signed by the auditors. In response to a query, she confirmed that the TVCA was aware of the impact of a delay; Cabinet approval of the clawback process was required and this was expected to take place in early December.

There was no evidence of override of internal controls and no formal recommendations in relation to this. However, the auditors had suggested that usernames be utilised, for example, in journals in order to enhance testing. No breaches of covenant were expected and no concerns had been raised after challenging and interrogating the group's assumptions on the basis of the current climate.

Members noted that a technical review had been undertaken in relation to the status of NETA Training Trust following transfer of activity from NETA to Etc. In response to queries, the Group Executive Director Finance clarified that NETA staff transferring to Etc. had transferred to either the Teachers' Pension Scheme (TPS) or the Local Government Pension Scheme (LGPS) and the Aviva scheme had been closed. The TPS and LGPS schemes were more beneficial for individuals and no additional liability had arisen from this.

Auditors had not identified any recommendations on controls and no issues had been noted in the follow up on prior year. In relation to testing of funding, recommendations categorised as 'red' could have a more significant impact on funding if not corrected, while those categoried as 'yellow' related to best practice / housekeeping issues. No material misstatements had been identified and findings were consistent with recommendations identified in the internal audit [REDACTED] The Group Executive Director Planning and Infrastructure confirmed that a final internal review of management responses was being undertaken before submission to the auditors and management responses would be added to the Final Audit Findings report before presentation to the FE Corporation in December.

In response to queries, it was clarified that the red rating for income recognition and the amber rating for going concern within the section 'Management judgements and accounting estimates' reflected the impact of any change in management's estimate on the financial statements but were not a reflection on the position of Etc. The RSM Audit Manager also confirmed that discretionary expenditure had been assessed and no issues had been identified.

Members confirmed that they were not aware of any actual, alleged or suspected fraud and **agreed** to recommend to the FE Corporation that the following documents be approved:

i) draft final accounts for Education Training Collective 2021-22 (consolidated accounts) subject to inclusion of P Costello in the list of governors, correction of Audit Committee attendance to 93.75%, correction of financial health grade to good, amendment of restructuring figures, inclusion of updated external audit findings and any further minor amendments identified;

ii) draft final accounts for NETA Training Trust 2021-22 (consolidated accounts);
iii) final accounts for NETA Enterprises 2021-22;
iv) draft final accounts for Tees Valley Catering 2021-22;
v) final accounts for Stockton and Billingham College Developments Ltd 2021-22;
vi) draft audit findings report from auditor of the financial statements and the management representation letters

**Agenda Item 7 – Internal Audit Annual Report and Annual Report of the Audit Committee 2021-22**

**A22/67 7.1 – Internal Audit Annual Report**

Rosalind Armstrong presented the circulated internal audit annual report and highlighted the auditors' opinion that governance, risk management and control arrangements provided substantial assurance that the risks identified were managed effectively and there was compliance with the control framework. She clarified that this judgement took account of the outcomes of internal audit work undertaken during 2021-22, as well as the follow up review of previous recommendations which had evidenced completion of all recommendations reported as implemented and no recommendations overdue without an update. Five internal audits had received a rating of substantial assurance, with one audit receiving a rating of good assurance and one a rating of reasonable assurance (apprenticeships). A further two advisory audit reviews had been undertaken. Overall, there was evidence of good internal management of the audit process. In relation to the performance indicators for the internal audit service, 100% of planned audits had now been completed. Two performance indicators had not been achieved due to timing and staffing pressures.

Governors were pleased to note the positive report and that systems were in place to track progress against recommendations. In response to a member's query, the Group Executive Director Finance clarified that the internal audit annual report would be submitted to the Education and Skills Funding Agency as an appendix to the Audit Committee Annual Report and such a positive report would impact positively on reputation, although there was no specific financial benefit to the group.

Members **noted** the Annual Internal Audit Report and agreed that this would form an appendix to the Annual Report of the Audit Committee when submitted to the FE Corporation and subsequently the Education and Skills Funding Agency.

**A22/68 7.2 – Annual Report of the Audit Committee**

The Governance Support Officer presented the circulated Audit Committee Annual Report, which followed the format suggested in the Education and Skills Funding Agency's good practice guidance, 'The scope of work of audit committees and internal auditors in college corporations'. Governors were asked to note, in particular, the high attendance rate achieved by members of 93.75% and the role of Audit Committee members in overseeing the process for recruitment of a new group Chief Executive, including monitoring associated risks. Members commended the comprehensive and well-written document and were pleased to note the wide range of activity undertaken by committee members during the year.

Members **approved** the Annual Report of the Audit Committee 2021-22, authorised the Committee Chair to sign and date the report and agreed that the report should be presented to the FE Corporation at its meeting on 15 December 2022.

**A22/69 Agenda Item 8 – Apprenticeships**

Members were reminded that apprenticeship provision had been identified as a key area for improvement [REDACTED]. Apprenticeship delivery made up a small proportion of Etc. provision (around 5%) [REDACTED]. The Group Executive Director Planning and Infrastructure presented the circulated report providing an update on the group-wide approach to improve compliance, recruitment and quality of provision, including development of a Group Improvement Plan focussed on apprenticeships, reviewed at each meeting of the Standards Improvement Committee, and establishment of an Apprenticeship Council.

In response to queries, the Group Executive Director Planning and Infrastructure clarified that Apprenticeship Council meetings were scheduled to take place on the last Wednesday of each month and these were high priority meeting, with an expectation of attendance by leaders in each delivery unit, i.e. College Principals. One meeting of the Apprenticeship Council had taken place to date and had impacted positively on individual departments' understanding around the detail of apprenticeship delivery. In addition, changes to recruitment processes and eligibility checking had been agreed and centralised induction sessions initiated. In response to a further query regarding the benefits of the Apprenticeship Council, it was confirmed that this would act as a vanguard, resolving issues and ensuring a consistent approach to policy and changes; allow monitoring of real-time data and provide an early warning of problems; be the route for approval of new standards, assessing viability by taking account of the pipeline, employer endorsement etc; and undertake an annual review of standards, considering quality, cost and staffing. It was confirmed that the permanent appointee to the role of Business Development Director would be a member of the Apprenticeship Council.

Members noted that recruitment to T Level courses had been below target and queried whether this linked to difficulties with apprenticeship recruitment. It was highlighted that T Levels were at a very early stage and T Level students were those that would traditionally have taken the A Level route. It was not yet clear how the introduction of T Levels would impact on apprenticeships.

[REDACTED] A 360°review of all Frameworks and Standards was being undertaken to ascertain viability.

The update was **noted** and governors were invited to observe meetings of the Apprenticeship Council.

**A22/70 Agenda Item 9 – Risk management – Etc. Strategic Risk Register**

The Group Executive Director Finance advised members that the Etc. had decided to purchase risk management software via RSM, in order to enhance reporting and monitoring of risk, and to streamline processes. In response to a query, she confirmed that two systems had been reviewed and the RSM system was preferred as this had been developed specifically for the education sector and was a good fit with the Board Assurance Framework model currently in use.

Members considered the circulated report outlining the main changes proposed to the Etc. Strategic Risk Register and noted that the risk of industrial unrest had increased from a low score of 12 to a medium score of 14. Members recognised that industrial unrest was a risk at national level, as well as a specific risk for Etc. [REDACTED]

As requested by members, the Group Director of HR provided a presentation regarding staff recruitment and retention risks and mitigating actions in place. She reminded members that an internal audit review of staff recruitment and retention was in progress. She highlighted that the education sector had a high number of hard to fill vacancies and a recent survey by the Association of Colleges had identified teaching vacancies in engineering, construction, digital and professional as the most difficult to fill. There was local movement of staff, with Etc. losing staff to and gaining staff from local colleges, as well as competition from the school sector and industry, where payscales were higher. It was crucial to ensure that the group's offer was appealing and also to be in a position to offer market rates to retain staff in niche areas, for example, engineering and construction assessors. Governors commented on the benefits of colleges working together, noting the success of the Teesworks model and an influx of new businesses to the Tees Valley. The Chief Executive highlighted that collaboration was an increasing focus, as evidenced through Local Skills Improvement Plans (LSIPs), although Teesworks was currently in a hiatus period.

The Group Director of HR highlighted that around 15.8% of the total Etc. workforce was made up of hourly paid staff and this provided flexibility in managing staffing to meet student demand and avoid redundancies. Etc. was reviewing potential conversion of hourly paid staff to permanent roles in order to improve retention and stability, and also in light of a recent ruling around calculation of holiday pay for part year workers. Some staff were keen to move to a permanent contract while other staff preferred the flexibility of hourly paid arrangements, and many hourly paid staff also had a permanent role, making use of additional, hourly paid work to increase income. In response to queries, it was confirmed that workforce composition was monitored by the Finance and Employment Committee but the number of interim managers was not usually reported. Internal interim appointments could be used as an opportunity for progression while external interim appointments could fill specific skill requirements, for example, the Group Head of IT role was currently being filled on an interim basis.

Members queried whether data was collated in relation to level of qualification and also as to whether staff were being recruited from within or outside the local area. The Group Director of HR confirmed that information relating to levels of qualifications was collated for academic staff and the Performance Review process incorporated a review of Continuous Professional Development activities within departments. Previous employment was tracked but the group did not currently monitor whether new staff had been recruited from within or outside the local area. Governors suggested this information could help with ensuring effective recruitment.

The Group Director of HR reminded members that a Managing People Group Improvement Plan had been developed. Initiatives to improve staff recruitment and retention included strengthening the brand of Etc. as an employer, and working with the Marketing Team to utilise social media and the group website to highlight the benefits of working at the Etc.; these included the positive staff survey outcomes and opportunities for hybrid and flexible working, where possible dependent on student needs. Anecdotally, Etc. was providing more flexibility than other local colleges and it was also interesting to note that Etc.'s initiative in relation to 'wellbeing days', was being used in neighbouring colleges. Faster onboarding of staff was a specific focus for the HR team and 'Keep Warm' activity for potential staff was also being explored; in addition, all job requirements were carefully scrutinised to ensure potential candidates were not precluded; and career progression opportunities, including salary range, were being reviewed. In response to a query, the Group Director of HR confirmed that the Apprenticeship levy could be utilised for re-training and appraisals were used to identify development areas. Succession planning was a key area for further development.

In relation to staff retention, confidential exit interviews with a HR Adviser were used to understand the reasons that staff left and outcomes were monitored via the Performance Review process. [REDACTED] A People Skills programme was being launched to support managers [REDACTED] Workload for education staff was recognised as a concern at a national level and the University and College Union (UCU) was campaigning in relation to this.

A member asked whether the Etc. could offer loans to staff, repayable via salary sacrifice. The Group Director of HR confirmed that the group was considering this and had recently met with a Credit Union. Etc. recognised that financial well-being was a key issue for staff and had provided signposting to independent financial advice and information about pension contribution options.

In response to queries, the Group Director of HR clarified that the majority of the current 14 staff vacancies were based in Stockton with three vacancies within the learning support team, a very large team. Varying levels of applications had been received. She also reported that the Etc. was seeking recruitment through a wide range of approaches, including alumni associations, the armed forces covenant and targeting small and medium-sized businesses. The Group Director of HR agreed to consider why the current vacancy rate of 2% was classified as 'amber' and the level at which this would be classified as 'red'.

Governors **noted** the progress of risk monitoring for 2022-23 for the Education Training Collective and the update in relation to recruitment and retention of staff.

**A22/71 Agenda Item 10 – Internal Audit Plan 2022-23**

The Group Executive Director Finance presented the circulated report outlining proposed utilisation of the contingency days included in the internal audit plan for 2022-23. It was clarified that there was no intention to utilise internal audit days for preparation for external governance review at this stage. However, in light of the internal audit recommendations relating to apprenticeships and compliance issues identified during the external year end audit undertaken by RSM, it was proposed to utilise some contingency days for review of apprenticeship compliance.

Governors **agreed** that additional audit reviews relating to apprenticeships should be arranged in the 2022-23 year, utilising contingency days for this purpose.

**A22/72 Agenda Item 11 – Fraud and Regularity Update**

The Group Executive Director Finance confirmed that there had been no fraud and regularity issues and members **noted** the verbal update.

**A22/73 Agenda Item 12 – Any other business**

There were no additional items of business considered by the committee.

**A22/74 Agenda Item 13 – Approval of Documents for Public Inspection**

It was **agreed** that the agenda and approved minutes would be made available for public inspection. The annual reports and final accounts considered under Item 6 would be made publicly available when finalised and approved. All other supporting documents were deemed confidential for reasons of commerciality.

**A22/75 Agenda Item 14 – Date, time and venue of next meeting**

Thursday 2 March 2023, 5.30 pm, SRC1, Room 301 (Boardroom)

**A22/76 Agenda Item 15 – Key Themes**

The following key themes were identified:

- Annual Reports and Final Accounts for Etc. and subsidiaries reviewed and recommended for approval; no significant issues identified in Audit Findings report
- Internal Audit Annual Report received and accepted; Audit Committee Annual Report agreed for presentation to Corporation
- Apprenticeships update - noted positive impact to date following introduction of Apprenticeship Council
- Noted Risk Register and considered in detail risk related to inability to attract and retain suitably qualified and experienced staff, including mitigations in place
- No suspected, alleged or actual fraud reported
- Agreed provisional timescale and process for re-tendering of internal and external audit services in spring 2023

**Confidential Items**

*Rosalind Armstrong and Lynn Chambers left the meeting.*

**A22/77 Agenda Item 16 – Performance indicators for the Financial Statements Auditor**

The Group Executive Director Finance presented the circulated report outlining the performance review for the external auditor, RSM. She confirmed that she remained happy with the performance of the external auditors [REDACTED], In response to a query, the Group Executive Director Finance confirmed that feedback had been provided to RSM but they would not be given sight of the questionnaire.

Governors **confirmed** that they were very satisfied with the performance of the external auditor in 2021-22 against the agreed indicators. It was noted that the audit of the 2021-22 year end accounts was the final year of a four year contract and the external audit service would be tendered.

**A22/78 Agenda Item 17 – Internal and External Audit Services – appointment process**

The Group Executive Director Finance presented the circulated report and reminded members that the contracts for both internal and external audit services had now reached the maximum contract term of three years plus one year extension. In response to a query, she confirmed that the internal and external auditors were aware of the position.

Re-tendering would be undertaken, supported by the recently appointed Etc. Group Procurement Manager, with a tender document to be developed in line with the Post 16 Audit Code of Practice and best practice. In response to queries, it was clarified that it was intended to issue the tender in advance of the spring term Audit Committee meeting and Audit Committee members would be given sight of this and invited to comment. In light of the importance of a strong relationship between the Audit Committee and the auditors, it would be helpful for members of the Audit Committee to sit on the clarification panels to support in selection of the internal and external audit services; remote access to meetings would be arranged if required.

In response to further queries, the Group Executive Director Finance clarified that best practice required rotation of staff within audit firms and it would therefore be usual to see a change of audit team. As Claire Leece had been audit partner for Etc. for a total of nine years, she would be unable to continue as partner if RSM were successful, as best practice set a maximum of ten years for audit partners. The Group Executive Director Finance also asked members to note that there were some indicators that audit firms were reluctant to tender for further education contracts, and that evidence of social and added value would be requested as part of the tender process.

Members **agreed** the proposed process for appointment of internal and external audit services and agreed to confirm their availability for involvement in clarification panels.

*The meeting ended at 8.05 pm.*

**Approved at a meeting held on 2 March 2023**