

Coventry City Council
Minutes of the Meeting of the Audit and Procurement Committee
held at 2.30 pm on Monday, 24 November 2025

Present:

Members: Councillor R Lakha (Chair)
Councillor J Blundell
Councillor A Hopkins
Councillor P Male
Councillor B Singh

Member (By Invitation): Councillor R Brown – Cabinet Member for Strategic Finance and Resources

External Auditors
(Grant Thornton): M Hancox
A Smith

Employees (by Directorate):

Finance and Resources P Helm, T Pinks, K Tyler

Law and Governance R Amor, G Harris, L Knight, A West

Planning and
Performance A LeCras, C McGrandles

Coventry Municipal
Holdings Limited P Mudhar

Apologies: Councillors M Ali, J Innes, A Jobbar, R Singh

Public Business

31. Declarations of Interest

There were no disclosable pecuniary interests.

32. Minutes of Previous Meeting

The minutes of the meeting held on 22nd September 2025 were agreed and signed as a true record.

There were no matters arising.

33. Exclusion of Press and Public

RESOLVED that the Audit and Procurement Committee agrees to exclude the press and public under Section 100(A)(4) of the Local Government Act 1972, relation to the private report in Minute 43 below, headed

“Consideration of Approval of Severance Packages” on the ground that the item involves the likely disclosure of defined in Paragraphs 1, 2, 3 and 4 of Schedule 12A of the act, as they contain information relating to individuals, the financial and business affairs of a particular person (including the authority holding that information) and information relating to labour relations matters and that, in all circumstances, of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

34. Grant Thornton - Auditor's Annual (Value for Money) Report on Coventry City Council 2024/25

The Audit and Procurement Committee considered a report of the Director of Finance and Resources, that set out the external auditor, Grant Thornton's, report on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources for the financial year 2024/25. The report demonstrates a positive direction of travel and assurances regarding the arrangements in place.

In addition to the external audit of the statutory statement of accounts, the Council's external auditor are required under the national Audit Office (NAO) Code of Practice, to carry out an annual audit which tests arrangements that the Council has in place to ensure economy, efficiency and effectiveness in its use of resources.

The Appendix to the report set out Auditor's report for 2024/25, including recommendations where they consider improvements may be made, and a management response for each. It also presented progress on previously made recommendation.

The Committee noted that the external auditors are required to prepare their report based on the following specified criteria:

- Financial sustainability: how the Council plans and manages its resources to ensure it can continue to deliver its services.
- Governance: how the Council ensures that it makes informed decisions and properly manages risks.
- Improving economy, efficiency and effectiveness: how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

The equivalent report for 2023/24 was considered and noted by this committee at its meeting on 29th January 2025 (Minute 45/24 refers). That report highlighted delays around publishing of audited accounts, and although the Council had made significant progress towards recovery, a single weakness was identified by the external auditor under the governance criteria. A single key recommendation was made on this, which was summarised as “For 2024/25, the Council will need strong arrangements in place to ensure that it can publish unaudited accounts by 30th June 2025 and to support the external audit process that allow for publication of audited accounts by February 2026”.

The Government had set out deadlines (or backstops) for all Council's to meet regarding the publication of accounts, which were summarised within the report. Coventry had addressed the key weakness identified by Grant Thornton as the causal factors in the delay of prior years and made significant improvements in its processes for completing statements of accounts, such that all dates thus far have been achieved, including draft accounts for 2024/25 being published by 30th June 2025. Page 9 of the Appendix indicated that the statement of accounts audit process is progressing and that they consider the Council to be on target to achieve the February 2026 date for issuing an audit opinion in respect of the 2024/25 accounts. As a result, Grant Thornton have formally removed the key recommendation and have assessed the Council as no longer having a weakness in this regard.

A number of other improvement recommendations from 2023/24 and prior years had also been resolved or superseded, with only 2 now identified as still in progress within the 2024/25 report. It is expected that these will also be addressed prior to the next annual audit for 2025/26.

Grant Thornton had identified as part of the 2024/25 audit report, 4 new improvement recommendations which have been accepted and a management response and implementation timeline has been included within the Appendix.

RESOLVED that the Audit and Procurement Committee note the Auditor's Annual Report for the year ending 31st March 2025, appended to the report submitted, including the improvement recommendations contained within.

35. **Treasury Management Update 2025/26 - Half Year Progress Report**

The Audit and Procurement Committee considered a report of the Director of Finance and Resources which provided an update on the Council's Treasury Management activity in 2025/26 to the end of September 2025.

The Council adopted the Chartered institute of Public Finance and Accountancy's "Treasury Management in the Public Services: Code of Practice (the CIPFA code). This requires the Council to approve an annual Treasury Management Strategy and a mid-year update report. Treasury Management performance was reported as part of regular budget monitoring reports to the Committee.

The Council's Treasury Management activity is undertaken in line with the Treasury Management and Commercial Investment Strategy and Policy for 2025/26, which was agreed by Cabinet as part of the Budget Report 2025/26 at its meeting of 25th February 2025. There were no breaches of the strategy and policy to report.

The Council is supported in the Investment Strategy and Policy by its Treasury Management Advisors - Arlingclose. The advisors provide economic analysis and specialist advice. A key element of this is the provision of advice on credit risk and the supply of information on credit ratings. Regular review meetings with the advisors continue to be held.

Appendix 1 was a detailed list of short-term borrowing and investments that the Council holds as at 30th September 2025. There had been no short-term

borrowing so far in 2025/26, although £20m of short-term borrowings taken out at the end of 2024/25 was repaid. It was anticipated that due to variables in the cashflow forecast for the remainder of 2025/26, that some short term borrowing may need to be sourced in Quarter 4. It was emphasised that this was a snapshot of the Council's cashflow and did not represent the Council's overall financial situation.

The Committee noted that, other than an £18m loan from West Midlands Combined Authority (WMCA) on behalf of UKBIC, no new long-term borrowing had been undertaken since 2009, due in part to the level of investment balances available to the Council. The Council has no immediate plans to take any new long-term borrowing, until interest rates bottom out, forecast to be in the final quarter of 2025, however this would be kept under review. In March 2025, the Council repaid £12m stock issue closely followed by a repayment of £10m Lender Option Borrower Option (LOBO) debt in May 2025. As at 30th September 2025, the Council's long-term liabilities totalled £292.0m. This total was mainly made up of long-term borrowing sourced from the Public Works Loan Board (PWLB); Liabilities arising from the Private Finance Initiative (PFI) and Lender Option Borrower Option (LOBO's) borrowing.

The PWLB remained the main source of loan finance for funding local authority capital investment. In Augst 2021, HM Treasury significantly revised guidance for the PWLB lending facility with more details and 12 examples of permitted and prohibited use of PWLB loans. Authorities that are purchasing or intending to purchase investment assets primarily for yield will not be able to access the PWLB except to refinance existing loans or externalise internal borrowing. Under the Treasury Management Strategy 2022/23 approved by Cabinet on 22nd February 2022, it was agreed the Council will not purchase investment assets primarily for yield.

The final tables at Appendix 1 provided a detailed list of investments held as at 30th September 2025 and identified a total investment of £79.8m. This compares to £87.0m at this time the previous year. These balances were a snapshot and did not reflect the Council's overall financial situation. For the twelve-month period to 30th September 2025, the Council's investments earned an average rate of interest of 4.5%. This could be split down between Collective Investment Funds at 5.17% and other investments at 4.28%. This was against a backdrop of the Bank of England base rate being maintained at 4%.

Appendix 2 showed the Council's Lending List as at 30th September 2025. This list showed those banking and government institutions that the Investment Strategy allowed the Council to invest cash balances with. The list was taken using specialist advice from Arlingclose and was split between UK and foreign institutions. The Council did not hold any funds with counterparties that were not on this list. Duration limits for counterparties on the Council's lending list are under regular review and would continue to reflect economic conditions and the credit outlook.

Financial markets were in a state of flux following the Budget announced by the Chancellor of the Exchequer on 30th October 2024 and election of President Trump on 5th November 2024. Events in the idle East, Ukraine and Russia also continued to add to this uncertainty to the global economy. The first quarter of the

year was dominated by the fallout of the US trade tariffs and their impact on the financial markets. Equity markets declined sharply, which was subsequently followed by bond markets as investors were increasingly concerned about US fiscal policy. The second quarter is still rife with uncertainty, equity markets made gains and a divergence in US and UK government bond yields started to occur, which had been moving relatively closely together. From late June, amid a UK backdrop of economic uncertainty, concerns around the government's fiscal position and speculation around the autumn Budget, yields on medium and longer-term gilts pushed higher, including the 30-year which hit its highest level for almost 30 years.

Initial thoughts following the Budget announcement 2024 was that inflation would increase and thus restrict the Bank of England Monetary Policy Committee's (MPC) ability to reduce interest rates; the Bank of England has been cautious in lowering rates over the last 12 months. Base rate was lowered in August 2025 to 4.0% over the last 12 months rates have reduced on 4 occasions by 0.25bpts increments (Sept 2024: 5.0%). The latest forecast from the Council's Treasury Management Advisors, Arlingclose, is for the Bank Interest Rate to reduce another 0.25bpt potentially in December or quarter 4 to 3.75%. They are predicting more drops over the long term but are predicting that base rate will level out at 3.75%. UK headline annual consumer price inflation (CPI) increased over the period, rising from 2.6% in March to 3.8% in September (unchanged from August), still well above the Bank of England's 2% target. Core inflation also rose, from 3.4% in March to 3.5% in September, slightly down from the August reading of 3.6%. Services' inflation also fell from July to September, to 4.7% from 5.0%. The UK economy expanded by 0.7% in the first quarter of the calendar year and by 0.3% in the second quarter although it is expected to reduce in quarter 3 by 0.1%.

RESOLVED that, the Audit and Procurement Committee notes the update against the Treasury Management Strategy 2025/26 at 30th September 2025.

36. **Internal Audit Professional Standards Update**

The Audit and Procurement Committee considered a report of the Director of Finance and Resources, that provided a summary of the new professional standards for internal audit which came into effect on 1st April 2025, including the essential conditions which apply to the Committee, and sought approval for the Internal Audit Service's performance objectives for 2025-26.

The "Global Internal Audit Standards in the UK Public Sector" (the Standards) consists of the Global Internal Audit Standards of the Institute of Internal Auditors and the Application Note: Global Internal Audit Standards in the UK public sector issued by CIPFA. In addition, CIPFA have issued a "Code of Practice for the Governance of Internal Audit in UK Local Government" which is designed to work alongside the new internal audit standards.

The Standards are split into five domains, each with a number of principles and standards which underpin them:

Domain I	Purpose of Internal Auditing
Domain II	Ethics and Professionalism
Domain III	Governing the Internal Audit Function

Domain IV	Managing the Internal Audit Function
Domain V	Performing Internal Audit Services

Whilst many of the principles and standards are similar to the previous professional standards for internal audit, one of the key differences is the inclusion of “essential conditions” under Domain III for the Governance of Internal Audit. When the Institute of Internal Auditors published the Standards, it recognised that in the public sector, governance structures or other laws or regulations may impact on how the essential conditions can be applied. The Code of Practice therefore provides the route to satisfying the essential conditions, but in a way that is appropriate for UK local government.

Under Domain III, the Standards require the Chief Internal Auditor to discuss:

- The purpose of internal auditing
- The essential conditions required for Governing the Internal Audit Function
- The potential impact on the effectiveness of the internal audit function if the board or senior management does not provide the support outlined in the essential conditions.

In addition, under the essential conditions for governance standard on quality, new requirements have been introduced, linked to internal audit’s performance objectives, which require the Audit and Procurement Committee to approve the performance objectives for the Internal Audit Service on an annual basis. Appendix 1 to the report provided a summary of the essential conditions relating to the Audit and Procurement Committee.

Table 1 of the report set out performance objectives and measurements for 2025/26, which had been determined by the Chief Internal Auditor. The Committee noted that all existing performance indicators would continue to be maintained as part of the administrative arrangements for managing the Internal Audit Service.

RESOLVED that, the Audit and Procurement Committee:

- 1. Notes the new professional standards for internal audit, including the essential conditions applicable to the Committee. This includes consideration of whether there are any areas where, in the view of the Committee, arrangements will not be sufficient to meet the essential conditions.**
- 2. Approves the performance objectives for internal audit for 2025/26.**

37. Information Governance Annual Report 2024/2025

The Audit and Procurement Committee considered a report of the Director of Law and Governance that provided a summary of the Council’s performance during 2024/2025 in responding to requests for information received under Data Protection legislation. It also reported on the management of data protection security incidents and/or those reported to the Information Commissioner’s Office (ICO) and on data protection training.

Information was one of the Council's greatest assets and its correct and effective use was a major responsibility and was essential to the successful delivery of the Council's priorities. Ensuring that the Council had effective arrangements in place to manage and protect the information it held, both personal and business critical information, was a priority.

Data protection legislation set out the requirements on organisations to manage information assets appropriately and how they should respond to requests for information. The ICO was the UK's independent supervisory authority set up to uphold information rights in the public interest, promote openness by public bodies and data privacy for individuals, and monitors compliance with legislation.

The Information Governance (IG) function supported the Council's compliance with the UK General Data Protection Regulations (GDPR), Data Protection Act (DPA) 2018, the Data (Use and Access Act) 2025, Freedom of Information Act 2000 (FOIA) and Environmental Information Regulations (EIR). The Council had a statutory obligation to comply with this framework by responding appropriately to requests and managing personal data lawfully. The Information Governance Team assist the organisation in meeting these requirements by monitoring internal compliance, informing and advising on data protection obligations, providing advice and guidance and raising awareness on data protection matters.

The landscape in which public authorities were now operating had continued to change since the introduction of the GDPR and subsequently UKGDPR and the new Data Protection Act 2018 (DPA 2018) in 2018. The landscape would continue to change. Good information governance has an important part to play as the introduction of integrated care systems to plan and deliver joined up health and care services continue to develop, the use of AI to transform service delivery develops and the cyber security landscape becomes more challenging.

Since 2023, successive governments have proposed legislation to reflect the changing context in which personal data is managed. The Data Use and Access Act 2025 (DUAA) received Royal Assent in June 2025 and introduced target reforms to the UK's data protection framework. While retaining core principles of the UK GDPR and Data Protection Act 2018, the DUAA aims to simplify compliance, promote innovation, and enable responsible data sharing. The Act complemented and did not replace existing legislation. As with the introduction of previous data protection legislation, most elements are awaiting commencement orders, regulations and guidance from the ICO and the Information Governance Team would continue to ensure the organisation responds appropriately.

The ICO continued to apply its revised approach to working more effectively with public authorities, initially introduced in June 2022. This approach has seen an increased use of the ICO's wider powers under data protection law, including warnings, enforcement notices and reprimands as well as changing its approach to the application of fines in the public sector. The DUAA established a new strategic framework for the ICO to focus on public trust, innovation and competition as well as upholding data protection, changing its governance model to become the Information Commission with an executive and board of directors and expanded powers and regulatory oversight.

The number of Freedom of Information Requests received by the Council in 2024/25, 1,381, a small reduction on the number of requests in the previous year. The Council responded to 87% of FOIA/EIR requests within the target time of 20 working days in 2024/25 which was an increase on the previous year. This was just below the 90% threshold set by the ICO.

The Council received 37 requests for internal reviews in the year 2023/24 (up from 30 the previous year) and responded to these with the following outcomes:

- 8 were not upheld – advice and clarification given
- 10 were not upheld – the exemptions that had been applied were maintained;
- 6 were partially upheld – some further was information provided;
- 9 were upheld – information was provided;
- 3 were upheld – no information was provided;
- 1 was withdrawn.

Three were made to the ICO during 2024/25, compared to no complaints the previous year.

282 valid Subject Access Requests (SARs) were received during 2024/25, similar to the number received in the previous year. While the Council received fewer SARs than other information requests, many of these were complex and could involve managing significant amounts of sensitive information. The number of requests relating to Children's Social care, as well as the number of SARs to which extensions were applied due to their size and/or complexity both increased significantly. The completion rate within the target time had reduced to 71% in 2024/54, from 84% the previous year.

The Council received 19 requests to carry out an internal review into a SAR application during 2024/25, up from 12 the previous year. In 8 cases, further information was provided which was located through further searches based on information provided by the requester or by reviewing the information which had originally been redacted. Where information was not provided, this was due to the original exemptions being upheld or information not being held by the Council.

Three complaints were made to the ICO related to Subject Access Requests in 2024/25.

In respect of data security incidents, protecting information from theft, loss, unauthorised access, abuse and misuse was crucial in order to reduce the risk of data breaches or financial loss incurred through noncompliance with key legislation. The IG data protection security incident reporting process supported the Council's objective that breaches were managed promptly, and outcomes of investigations were used to inform reviews of the control measures in place to keep personal information secure.

The Council actively encouraged the reporting of near misses and potential breaches to identify learning, promote awareness and reduce the likelihood of a serious breach to information even though not all reported incidents would have resulted in a breach. Even where there was no breach, incidents could provide valuable insight into training requirements and processes and procedures which

may need to be strengthened as a preventative measure. When investigating data protection security incidents, the Data Protection Team routinely consider resultant training needs and provide advice and guidance as required. Messages continue to be provided to staff alerting them to the need to protect personal data and use it appropriately.

In 2024/25, 166 reports of information security incidents were sent to the Data Protection Team, a decrease from 176 in the previous year. Of these, 101 did not involve a breach of personal data. These included for example near misses, loss or theft of equipment, cases where technical measures prevented access to data and incidents where a breach was contained. Of the incidents where a breach of personal data was identified, 62 were identified as low risk, 0 medium and 0 high. The majority of reports were classified as information being disclosed in error (64) with 70 reports relating to technical/procedural errors, 24 reports relating to loss or theft of hardware and 3 to unauthorised access.

The GDPR introduced requirements for personal data breaches that meet certain thresholds to be reported to the ICO. No self-reports were made to the ICO during 2024/2025.

3 complaints were made to the ICO during 2024/2025 related to the council's Data Protection Obligations. 1 complaint had already been completed prior to the ICO correspondence being received. The ICO confirmed that they did not intend to take regulatory action on the other 2 complaints and provided guidance to the council on measures to implement to avoid future incidents.

Data Protection training was key to ensuring staff were aware of their responsibilities. Training was currently delivered through the Council's e-learning platform and annual completion of the data protection course was mandatory for all staff with access to personal data. Staff who did not have access to a computer in their role (not office based) and those with minimal personal data involved in their role were provided with appropriate level training. This ensured that an appropriate level of understanding and awareness was reached that was relevant to their role/responsibilities. For the 2024/25 year, the Council reported a completion rate of the Council's mandatory data protection training of 86%. The Elected Member Training and Development Strategy, introduced for the 2022/23 year, also included data protection training.

The Data Security and Protection Toolkit was an online tool that allowed relevant organisations that processed health and care data to measure their performance against data security and information governance requirements which reflected legal rules and Department of Health policy. The self-assessment tool enabled the Council to demonstrate that it could be trusted to maintain the confidentiality and security of personal information, specifically health and social care personal records. All organisations that had access to NHS patient data and systems used this Toolkit to provide assurance that they were practicing good data security and that personal information was handled correctly. For the 2024/25 reporting period, the Council met all but 1 of the mandatory requirements. By September 2025, the Council was able to report that it had completed the outstanding requirement having achieved a data protection training completion rate of 95% and its assessment was updated to standards met.

RESOLVED that, the Audit and Procurement Committee:

- 1) Notes the Council's performance of Freedom of Information, Subject Access and other Data Protection Act requests, including the outcomes of internal reviews and the number and outcome of complaints made to the ICO.**
- 2) Notes the reporting and management of data security incidents.**
- 3) Notes data protection training compliance.**
- 4) Confirms that they have not identified any comments or recommendations.**

38. Coventry Municipal Holdings Limited - Compliance with Group Governance Agreement

The Audit and Procurement Committee considered a report of the Managing Director for Coventry Municipal Holdings Limited, which set out the companies' compliance with the Group Governance Agreement.

Coventry Municipal Holdings Limited (CMH) group included the following companies:

- Tom White Waste Limited (TW) and subsidiaries: A&M Metals, TW(LACo) (the Teckal company)
- Coombe Abbey Park Limited (CAPL) and subsidiaries: No Ordinary Hospitality
- Management (NOHM), Coombe Abbey Park (LACo) (the Teckal company)
- Coventry Technical Resources Limited (CTR)
- Coventry Regeneration Limited (CR)
- No Ordinary Hotels Limited (effectively a dormant company)

CMH and the trading subsidiaries signed a Deed of Adherence which confirmed their agreement to meet the requirements under the Group Governance Arrangements (GGA). This legal document was the framework that each entity complied with in relation to company governance with information on the make-up and role of the Board of Directors, Coventry Shareholder Committee and the delegations for decisions at the various levels in the structure. In addition to this, the GGA also covered the reporting requirements and information for Business Planning and budgets, and the Annual Performance Report. Appended to the GGA were:

- Delegations Policy
- Conflicts Policy
- New Subsidiary Policy
- Council Contracting Policy
- Procurement Policy
- HR Risk Policy

The Committee noted that the Charter Institute of Public Finance Accountants (CIPFA) guidance on Audit Committees recommended that Audit Committees review the governance arrangements of council owned trading companies. The report submitted provided detail of how CMH and its subsidiaries had complied with the GGA, which included:

- Adherence to the Group Governance Agreement
- Completion of statutory accounts and the audit of the accounts for the year ended 31st March 2025
- Reporting to the Coventry Shareholder Committee;
- Internal Audit Review – Management of Conflicts of Interest
- Annual Procurement Reporting
- Board Performance Reviews.

RESOLVED that, the Audit and Procurement Committee:

- 1. Considered the Compliance to the Group Governance Agreement for 2024/25, as detailed in the report submitted.**
- 2. Confirms that there are no comments or recommendations to the Coventry Shareholder Committee arising from the Audit and Procurement Committee's consideration of the report.**

39. Complaints to the Local Government and Social Care Ombudsman 2024/2025

The Audit and Procurement Committee considered a report of the Chief Executive, regarding complaints to the Local Government and Social Care Ombudsman 2024/25.

The Committee noted that the report had also been considered by the Cabinet Member for Policy and Leadership at his meeting held on 12th November 2025 (Minute 3/25 refers) and would also be considered by the Ethics Committee at its meeting scheduled for 8th January 2026.

The Local Government and Social Care Ombudsman (LGSCO) was the final stage for complaints about Councils, all adult social care providers (including care homes and home care agencies) and some other organisations providing local public services. It was a free service that investigated complaints in a fair and independent way and provided a means of redress to individuals for injustice caused by unfair treatment or service failure.

Coventry City Council's Complaints Policy sets out how individual members of the public could complain to the Council, as well as how the Council would handle their compliments, comments and complaints. The Council also informed individuals of their rights to contact the LGSCO if they were not happy with the Council's decision once they had exhausted the Council's complaints process.

The LGSCO issued an annual letter to the Leader and Chief Executive of every Council, summarising the number and trends of complaints dealt with relating to that Council that year. The latest letter, issued on 21st July 2025, covered

complaints to the LGSCO relating to Coventry City Council between April 2024 and March 2025 (2024/25).

The report set out the number, trends and outcomes of complaints to the LGSCO relating to Coventry City Council in 2024/25. It focused on upheld complaints, service areas with a high number of complaints, compliance with Ombudsman's recommendations, learning from complaints, comparisons with prior years, and how we compare to other local authorities.

For Coventry City Council, the LGSCO received 101 complaints and enquiries in 2024/25, which was 21 more than the previous year. The report set out the number of complaints and enquiries received by category at Figure 1. Of the 101 complaints determined by the LGSCO, 4 were incomplete or invalid; 22 were referred back for local resolution; 53 were closed after initial enquiries and 22 went on to investigation, of which 17 were upheld and 5 were not upheld.

RESOLVED that, the Audit and Procurement Committee:

- 1) Considered the Council's performance in relation to complaints to the LGSCO.**
- 2) Notes the Council's updated complaints process and guidance.**
- 3) Reviewed and were assured that the Council takes appropriate actions in response to complaints investigated and where the Council is found to be at fault.**

40. Outstanding Issues

The Audit and Procurement Committee considered a report of the Director of Law and Governance that identified issues on which a further report / information had been requested or was outstanding, so that the Committee were aware of them and could manage their progress.

Appendix 1 to the report provided details of issues where reports had been requested to a meeting along with the anticipated date for consideration of the matter.

Appendix 2 of the report provided details of items where information had been requested outside the formal meeting.

RESOLVED that the Audit and Procurement Committee notes the Outstanding Issues report and its Appendices.

41. Work Programme 2025/2026

The Audit and Procurement Committee considered a report of the Director of Law and Governance that detailed the Work Programme of scheduled to be considered by the Committee during the Municipal Year 2025/26.

RESOLVED that the Audit and Procurement Committee notes the Work Programme for 2025/26.

42. **Any other items of public business which the Chair decides to take as a matter of urgency because of the special circumstances involved.**

There were no other items of public business.

43. **Consideration of Approval of Severance Packages**

The Audit and Procurement Committee considered a report of the Director of Law and Governance that sought approval of a severance package which had occurred due to changes in the Procurement Service required to achieve both its statutory obligations and enhanced service provision to the Council.

Part 21 of the Council's constitution required that any severance package for an employee of the Council which exceeds £100,000 should be determined by the Audit and Procurement Committee. The calculation of the value of an exit package included the costs to the Authority as well as payments / benefits to the employee.

RESOLVED that the Audit and Procurement Committee approves the severance payment on early retirement as calculated.

44. **Any other items of private business which the Chair decides to take as a matter of urgency because of the special circumstances involved.**

There were no other items of private business.

(Meeting closed at 3.35 pm)