

BLACK SLUICE INTERNAL DRAINAGE BOARD

MINUTES

of the proceedings of a meeting of the Audit & Risk Committee

held at the offices of the Board on
12th April 2022 at 2pm

Members

Chairperson - * Mr M Brookes

* Mr W Ash	* Mr V Barker
* Mr M Leggott	* Mr J Fowler
Cllr R Austin	* Cllr S Walsh

* Member Present

In attendance: Mr D Withnall (Finance Manager)
Mr C Harris (Internal Auditor)

The Chairperson welcomed the Internal Auditor, Mr C Harris, to the meeting. The Chairperson also welcomed two new committee members, Mr M Leggott, and Mr J Fowler.

1957 Recording the Meeting - Agenda Item 1

Members were informed that the meeting would be recorded.

1958 Apologies for absence - Agenda Item 2

Apologies for absence were received from the Chief Executive, Mr I Warsap.

1959 Declarations of Interest - Agenda Item 3

No declarations of interest were received.

1960 Minutes of the last meeting - Agenda Item 4

Minutes of the last meeting held on 12th October 2021, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record with the following amendment:

- Minute 1869(c) – Spelling error of ‘Manager’ in the first sentence.

1961 Matters arising - Agenda Item 5

(a) Policy (B) – Land Drainage Byelaws – Minute 1869(b)

The Finance Manager informed the committee that the byelaws have now been signed by the Minister and adopted by the Board.

(b) CONFIDENTIAL - Update on the Chief Executive – Risk Register – Minute 1871

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

(c) Insurance arrangements - Minute 1872

The Finance Manager reported to the committee that he met with two representatives from the NFU Spalding Branch yesterday, with a view to working with them over the summer, as new business.

The Finance Manager also referred to 'The Risk Factor', a company used by the Witham & Humber Boards, with whom they have a group agreement, which has been set up so that the Board could be a part of this agreement.

The Finance Manager explained his intention to get quotes from Towergate (existing), NFU and The Risk Factor both including and excluding pumping stations, for the renewal on 30 September.

The Finance Manager raised that the next Audit & Risk committee meeting isn't until 25th October, which will be too late for the insurance renewal, and the Executive Committee meeting is currently due to be held on 13th September, which could be too early to review the insurance renewal.

The Chairperson suggested that the Executive Committee meeting be pushed back a week, and the Audit & Risk Committee meet on the morning of the same day so that their input can be relayed to the Executive Committee for their review of the insurance arrangements. The committee felt this was a logical idea.

Mr W Ash joined the meeting, apologising for being late.

All AGREED to consult with the Chairperson of the Board, to amend the meeting date of the Executive Committee in September to Tuesday 20th September (afternoon meeting), with lunch provided, and have an additional meeting of the Audit & Risk Committee on the morning (11am) of the 20th September (to review insurance arrangements only).

Mr J Fowler noted the importance of relaying to the insurance companies the definitive date the quotes will be required for. The Finance Manager agreed and confirmed they will all be clearly made aware of when the quotes need to be provided by.

1962 Review of the Terms of Reference – Agenda Item 6

It was highlighted that the only changes are to the term of 'Chairman' to 'Chairperson' and to the frequency of the review of the format of the financial report and management accounts, as agreed previously by the committee, to be reviewed every three years as opposed to annually.

It was felt that clarification was needed within the Terms of Reference, to clarify that it is only the format of the financial report and management accounts that are reviewed by the committee, as opposed to the data.

All AGREED that 4(b) should be 'To *review the format of* the financial reports and management accounts, every three years'.

The Committee RESOLVED to recommend that the Audit & Risk Committee Terms of Reference be approved at the next Board meeting, with the proposed amendment as shown above.

1963 Presentation from the Internal Auditor - Agenda Item 7

(a) Internal Audit Report 2021/22

The Chairman welcomed the Internal Auditor to report to the committee.

The Internal Auditor informed the committee that he has undertaken the internal audit for 2021/22 and expressed his thanks to the Finance Manager, Finance Supervisor and anybody else involved in arrangements for the audit, noting that it was a virtual audit again this year.

The Internal Auditor was pleased to inform the committee that the Board has achieved 'substantial assurance' again this year, with no recommendations, giving credit to the Finance Manager and team.

The Internal Auditor turned the committee's attention to the 'Operational Effectiveness Matter (OEM) Action Plan' on page 16 of the agenda, noting that he has raised an observation across all IDB's this year around reserves and the potential to increase them, in light of rising costs as a result of climate change and increases in insurance, fuel, salary etc. meaning overall expenditure will rise, also noting the importance that this is reflected in the rate increase, adding that a small increase now could save a much larger increase in the future. The Internal Auditor thought it prudent that the Board have already considered and agreed to increase the reserve. A mistake was noted in the Internal Auditor's report in the OEM Action Plan, within the management plan, the Board meeting date referred to should be 2021, as opposed to 2022.

Mr M Leggott questioned what the average level of reserves across the IDBs are? The Internal Auditor responded that most follow the ADA benchmark and are at 20% of expenditure.

The Finance Manager added that the ADA Practitioners Guide advises between 3 and 12 months of annual expenditure. The Finance Manager further noted that this Board look at other forms of income, as opposed to cutting expenditure. Just taking into consideration the rates and special levy income, would be about £2 million, however, with the extra income streams through public sector cooperation agreement work and grant work, it is expected to report between £3.1 - £3.2 million this year and so the Board look to keep generating additional income.

Conversation turned to the move towards electric vehicles and consideration around charging points, Mr V Barker of the opinion that multiple points should be put in when they are.

The Internal Auditor noted that the report will be sent to the external auditor and so the report is completed to ensure they can see that everything under the Annual Governance and Accountability Return (AGAR) has been covered.

The committee expressed their thanks and congratulations to the Finance Manager and whole team for the successful outcome of the audit.

(b) Audit Programme 2022/23

The Internal Auditor explained that the organisation has invested heavily in IT and homeworking facilities for the continuation of virtual audits going forward, which will reduce travelling and associated emissions. However, the Internal Auditor noted that he will continue to attend meetings in-person.

The Internal Auditor continued that the audit programme doesn't change year on year, it is based on the Annual Governance and Accountability Return (AGAR). The Internal Auditor noted that if anybody on the Board wants anything specific looking at then this can be completed.

The Officers of the Board left the meeting in order for the committee to speak with the Internal Auditor alone, after which, the Officers returned.

The Chairperson noted that conversation digressed to the potential of having electronic agendas, as opposed to physical paper. It was noted that this has been considered before, and that some members of the Board do have electronic agendas only. It being noted that the financial cost to produce the agenda is negligible, it is more about the environmental cost. Further discussion was held around technology and software that allows the individual to write notes on the electronic copy. The Finance Manager further noting that the Board has recently invested in a book scanner that produces scans that are OCR readable, which will be used to scan in all the minute books so that searches can be done online for specific topics. Mr J Fowler noted that he prefers a paper copy, as did some other members of the committee. It was concluded that it perhaps should be members choice but will be brought to the attention of the Board as matters arising through these minutes.

Thanks were expressed to the Internal Auditor for his help to the Board and for his attendance today.

1964 To review the following Board's policies - Agenda Item 8

The Finance Manager explained that these are polices that have been identified for review and any changes have been made in red, points to note highlighted in yellow and any additional notes made in green.

(a) Policy No.1: Risk Management Strategy

Risk Assessment Matrix

The Finance Manager noted that the risk assessment matrix was written in 2010 and so suggested the committee review it. The committee considered the financial classification of each impact.

At first, the committee felt that figures should be increased, considering inflation, with high impact increasing from over £100,000 to over £250,000 (based on being approximately 50% of the reserves), medium impact increasing from over £25,000 to over £50,000 and low impact being up to £50,000 (based on being the amount the Executive Committee can authorise). The committee were of the opinion that it should be monetary figures as opposed to stating a percentage of the reserves.

The Internal Auditor noted that with the current matrix, there is a 'gap' which would result in some figures not fitting into any category as low impact is currently 'up to £10,000' and medium impact 'over £25,000', meaning that between £10,001 and £24,999 doesn't fit in any specific category. Also adding that other IDBs have a 4x4 or 5x5 matrix opposed to the 3x3 the Board has but is not saying the Board need to change the matrix.

Mr W Ash raised concern about the initial proposed increases to the figures, of the opinion that £50,000 would be more than a low impact. The Chairperson understood and acknowledged this concern.

The Finance Manager noted that he can look at developing a larger matrix if that is what the committee wanted?

Mr J Fowler felt consideration needed to be given as to whether it would be worthwhile, noting that the matrix is a guide, suggesting that he believes the 3x3 matrix is sufficient. Cllr S Walsh added that the 3x3 matrix will help drive conversations around the risks and potentially prompt a more thorough review of the risks than what a larger matrix might.

Further discussion took place, with Mr V Barker noting that the Executive Committee will already be addressing and looking at detail at anything with large sums of money.

The committee started to see the impacts as 'bands' and all AGREED on the following:

- Low impact: up to £20,000
- Medium impact: between £20,000 and £100,000
- High impact: over £100,000

The Finance Manager reminded the committee that anything with a risk score of 9 is terminated and anything with a risk score between 6 – 8 is insured or the risk reviewed with a view to mitigating the risk.

Risk Management Policy Document - Appendix B

The Finance Manager drew the committee's attention to the paragraph highlighted as proposed to be removed, this was included prior to public sector cooperation agreement works and so the Finance Manager believed it wasn't a perceived risk anymore and therefore didn't believe it was required.

Risk 1.1(b) – Fluvial flooding from failure or overtopping of defences

The Chairperson proposed that agenda item 8(i) also be addressed at this point as it ties in with risk 1.1(b).

The Finance Manager reminded the committee that the Board has been waiting for the documentation from the Environment Agency (EA) for the operation of the Black Sluice Complex in emergency situations for years. The Finance Manager guided the committee to the documentation received last week, included at item 08(i) of the agenda.

The Chairperson believed that it covered what was required to be included in the Board's Emergency Response Plan (ERP), which would enable the committee to reduce the risk score.

The Finance Manager added that it is a summary of the EA'S operations manual, which is very extensive. The Board only require the procedure for how the EA will operate to keep the water level down, which the Finance Manager believed the document achieves.

Mr V Barker referred to abstraction licences being taken at Black Sluice, of the opinion that it is very difficult to read the board there, suggesting that abstraction licences be taken where the board can be more easily read.

The Chairperson noted that he is conscious how long it has taken to receive this document and didn't want to end up in a situation of 'ping pong' backwards and forwards for minor amendments, of the opinion that the document either needs to be accepted or rejected, noting that if there are minor things to be tweaked then there can be open dialogue about that between the Board and the EA.

Mr V Barker noted that he will take up his matter with them himself when they come to do his abstraction.

Mr M Leggott felt that document should be accepted as it is, questioning the extent of the telemetry on the South Forty Foot Drain (SFFD)? The Finance Manager explained that the EA have three levels on the SFFD at Swaton, Donington Bridge and Dowsby Fen. The Board have around 25 different levels and so have a lot more data than the EA, enabling more precise monitoring. Mr M Leggott questioned if we share this data with the EA and, if not, if we should be doing? The Finance Manager noted that the EA would not want to receive the data, as they work in such a way that they wait until the level at Donington Bridge hits a certain point to trigger the action.

Mr V Barker noted that if water is ever taken from the Witham into the Board's system, then the Board should have the last say. The Chairman felt this was outside of this document.

All AGREED to accept the document from the EA, to be included as an appendix to the Emergency Response Plan.

Mr M Leggott felt the Board's thanks should be expressed to Abigail Jackson at the EA for producing the documentation.

The Chairperson now turned to the committee's attention to the current risk score of 1.1(b), now that the document has been received and accepted.

The Chairperson suggested that the potential likelihood of risk could be reduced to low, which would therefore give a risk score of 3. All AGREED.

The Finance Manager added that the note in 'future work' will now be moved into the section about how the risk is managed, with a note that the document is an appendix in the Emergency Response Plan.

Mr M Leggott made further reference to the condition of the banks of the Witham, the EA are currently conducting a survey of the state of those banks, noting that if there were to be a breach it would have a catastrophic impact on the Board's system. The Finance Manager suggested it be noted within the future work, to engage with the Lower Witham Flood Resilience Project.

1.1(c) – Flooding from failure of IDB pumping stations or excess rainfall

The Finance Manager noted the added paragraph which highlights the Board's comprehensive programme of maintenance works to pumping stations.

1.1(d) – Flooding from sewers or riparian watercourses

The Finance Manager noted the added paragraph which highlights the Board's responsibility for the overall drainage and flood risk within the Board's area, even from riparian watercourses, and within the Board's extended catchment.

1.3 – Risk of pumps failing to operate

The Finance Manager noted the added paragraph which highlights the Board's decision not to insure the pumping station buildings or plant, but that it will be reviewed this year.

1.6 – Risk of claims from third parties for damage to property or injury

Mr M Leggott noted that Witham 4th IDB carry out all their risk assessments electronically and are instantly reported back to the office. Mr M Leggott noted that this could help this Board tighten up risk assessment practice and encouraged the Board to engage with Witham 4th about this system, noting that they also got funding towards it.

The Finance Manager noted that he feels health and safety procedures need looking in more detail at, of the opinion that it could be done better. The Board do have consultants, but the Finance Manager being of the opinion that responsibility should be taken more in-house.

The Chairperson suggested that this is something the Internal Auditor could look at in the next audit? The Internal Auditor noted he will include it in his programme for all the IDBs.

1.8 - Loss of senior staff

The Finance Manager suggested that the potential likelihood will need to stay as 'high' until the circumstances surrounding the Chief Executive are concluded. The Finance Manager highlighted the additional paragraph outlining additional contingency work.

1.9 – Insufficient finance to carry out works

The Finance Manager noted the added paragraph which highlights the ongoing liaison with the precept paying councils, noting how beneficial it has been, especially this year in their activeness in lobbying central government regarding red diesel.

The Chairperson noted that it is good practice and that the open dialogue works both ways and helps the council plan.

It was noted that it should really be split out and separately identified, instead of within council tax, as it would make IDBs accountable and those councils without an IDB are at an advantage as they don't have the burden of paying the precept.

Mr J Fowler questioned if there is any preparation work that can be done to access the Bellwin scheme? The Finance Manager responded that the IDBs don't have access to Bellwin funds, the council of the relevant area claims all the funds and then the IDB passes on their cost to the council.

2.1 – Risk of prosecution for not adhering to environmental legislation

The Finance Manager explained that, for the purposes of the natural flood management Environment Agency (EA) scheme, environmental impairment liability insurance has been taken out at the request and instruction of the EA, who are also paying for it. The Finance Manager noted that he has included some additional information about the insurance, which will be taken out of the strategy. The insurance is for £1million cover with £10,000 excess costing a premium of £7,704.

The Finance Manager noted that he and the Chairperson have reviewed what the policy covers and feel that the majority of it is covered within other policies the Board already hold (Environmental clean-up liability insurance or the public liability insurance).

The Chairperson echoed this, adding that the only reason the Board has the policy is because the EA insisted on it for the natural flood management works. At the point of renewal in November, it is thought that the EA will pay for the policy for another year because the works will still be ongoing, but following that, questioning whether the Board should continue paying for this insurance when the majority is already covered by other policies?

The Finance Manager noted that it was the view of the Chief Executive to ask the committee whether it would be best practice to continue with the policy? The Finance Manager questioned if it provides any extra protection for the money.

Mr M Leggott felt to allow the EA to continue paying for it as they require it, but not to continue with the Board funding it once it is no longer required by or funded by the EA. He suggested having a document prepared ready to show third parties that these aspects are already covered through the Board's other policies.

The Chairperson questioned whether it would be worthwhile to ask the insurance companies when renewing in September how much it would be? The Finance Manager noted that he can include it as an annex to the insurance report in September.

Mr W Ash noted that if the EA are paying for that insurance, can the Board remove the elements from its policies that will be covered within the EA's policy? The Finance Manager didn't think there would be much to gain doing that.

All AGREED to continue with the Environmental Impairment Liability Insurance whilst the EA are covering the cost of it and enquiries be made about the cost of the policy to be included within the review of the insurance arrangements in September.

3.2 Insufficient Resources (Staff and Equipment)

The Finance Manager noted the suggestion of the addition of not being able to recruit sufficient workforce, adding that there are currently three vacancies, one of which has been advertised extensively for a few months. The further suggestion for how this risk is managed being to review remuneration considering local circumstances. Mr W Ash noted that if the salary is increased to attract new applicants, then the same has to be done for current employees.

Mr M Leggott questioned if there is a remuneration / staff committee? The Finance Manager responded that the Executive Committee review on an individual employee basis and the ADA Lincolnshire Pay & Conditions Committee determines the annual pay award. Mr M Leggott highlighted the high inflation rates and the importance of not lagging behind.

All AGREED to include the suggested addition about the risk of being unable to recruit sufficient workforce and managing this through remuneration reviews.

3.3 Risk of Critical Incident Loss of Office

The Finance Manager noted that, as a result of COVID-19, the team have had extensive practice at working from home procedures and are now well equipped for that.

Mr W Ash questioned whether any employees have continued to work from home or do a mixture? The Finance Manager noted that employees are encouraged not to work from home, being of the opinion that so much more can be achieved when working together in the office, but the option of working from home is there if necessary.

6.2 Risk of not complying with all employment regulations and laws

The Finance Manager reminded the committee that the HR Administrator is undertaking her CIPD Level 5 in People Management currently, emphasising the additional resource within the Board that will be able to advise.

Mr V Barker noted that the workforce has been working in drains nearby and asked them why they were not wearing a life jacket and it was dismissed, questioning what the policy is for working near deep water? Mr V Barker also referenced that he saw an incident whereby one of the members of the workforce fell full length very close to the weedscreen. The Chairperson responded that a near miss report should have been completed for that. The Finance Manager noted that he will address this.

7.1 Risk of collecting insufficient income to fund expenditure

The Finance Manager noted that it was suggested at the last meeting to include the increase in the general reserves target from 20% to 30% as a point of how the risk is managed.

8.5 Risk of breach in cyber security

The Finance Manager noted the threat from Russia on networks, adding that they are not even looking for money, they are simply encrypting and deleting data.

The Finance Manager continued that HBP found a system called 'Duo' where multi-factor authentication would be required to access the network. The Finance Manager was waiting for the 1st April to place the order for this system (£364 per annum), and it is no longer available. An alternative system has been sourced; however, it is nearly £1,000 per annum. The Finance Manager noted that it is about considering whether that £1,000 is worth spending to protect the Board's network. It will also, in the long term, help with the updating of computers and when the server is due to updated it will mean the option of a virtual server using the cloud will be viable as opposed to a physical server.

The Internal Auditor added that he knows of many organisations that have been hacked and the cost and disruption of it is catastrophic, therefore suggesting that this system sounds like a prudent action.

The Finance Manager noted that during lockdown the Board moved from physical tape backups to cloud backups, however, as precaution, taking physical tape backups has been resumed, on a monthly basis, in addition to the cloud backups.

All AGREED to recommend that this system be purchased and implemented.

The Finance Manager added that the replacement network switches that were quoted to cost £8,000, are now only going to cost £3,000 as a suitable alternative has been found.

The Committee RESOLVED to recommend that the Risk Management Strategy (No. 01) be approved at the next Board meeting, with the agreed amendments.

(b) Policy No. 3: Financial Regulations

The Finance Manager noted that this was reviewed and approved by the Board only last November, but as per the Internal Auditor's recommendation, it is suggested that the increase in general reserves to 30% is reflected within this policy.

The Committee RESOLVED to recommend that the Financial Regulations (No. 03) be approved at the next Board meeting.

(c) Policy No. 10: Delegation of Authority

The Finance Manager informed the committee that it was approved by the Board on 8th February for the expenditure allowance of the Executive Committee to be increased to £50,000 and so this has been reflected within this policy.

Within the delegation of authority for the Chairperson of the Board, reflects the addition of the approval of discretionary payments to employees over the overtime limit, a duty approved by the Board on 23 November 2021.

The Finance Manager also noted the additional duties of the Finance Manager, reminding the committee that he became the Board's Data Protection Officer in 2018 when GDPR was introduced.

The Committee RESOLVED to recommend that the Delegation of Authority (No. 10) be approved at the next Board meeting.

(d) Policy No. 17: Members Code of Conduct

The Finance Manager noted his proposed amendment to include all of the nine protected characteristics in paragraph 7 of the 'Key Principles of Public Life'.

The Finance Manager next referred to the two paragraphs highlighted in yellow, around procedures when a member has an interest in a matter, noting that the two paragraphs give conflicting instructions; they are to achieve the same thing, but different instructions.

Cllr S Walsh noted that South Holland District Council use the second of the two paragraphs, in which the Chairperson can decide the member's participation in discussion and votes, which allows for comment before exclusion.

The Finance Manager added that, from his point of view, it doesn't matter which of the paragraphs is used, as long as it is only one.

The Chairperson felt it a personal responsibility to declare an interest, questioning if the Chairperson should be able to override this and allow the individual to discuss and vote.

Cllr S Walsh noted that he has experienced where a Chairperson has allowed an individual with an interest to stay for discussion it is for their expertise and knowledge.

The Finance Manager added that if it is a financial interest there should be no interaction or voting and if it is a non-financial interest, does the committee want to consider there will be no participation in discussion or determination unless invited to by the Chairperson?

It was suggested that the first of the two paragraphs (Part 2 – paragraph 3 of Personal Interests) be amended to the following:

'You must remove yourself from the discussion or determination of matters in which you have a financial interest. In matters in which you have a non-financial interest, it shall be treated as set out in the Board's Standing Orders, Order of Debate: Members must declare where they have an interest in a matter to be discussed, the Chairman then deciding what if any part the member can take in any ensuing discussion and whether the member can vote.' All AGREED.

It was suggested that the second of the two paragraphs (Part 2 – Effect of prejudicial interests on participation of debate) remain as it is. All AGREED.

The Committee RESOLVED to recommend that the Members Code of Conduct (No. 17) be approved at the next Board meeting.

Mr M Leggott noted that he joined the Board in November, and this is the first time he has seen the Members Code of Conduct, suggesting that this should have been given to him and perhaps an induction.

The Finance Manager noted that there would usually be an induction for new members following the election but didn't this time because of COVID-19 practices. The Finance Manager noted that an induction will be scheduled, perhaps for the end of May / beginning of June, once the councils have re-appointed their members.

(e) Policy No. 18: Whistle Blowing Confidential Reporting Code

The Finance Manager noted that the only proposed changes are from 'Chairman' to 'Chairperson' and updating contact details.

The Committee RESOLVED to recommend that the Whistle Blowing Confidential Reporting Code (No. 18) be approved at the next Board meeting.

(f) Policy No. 19: Anti Bribery

The Finance Manager noted the only proposed change to terminology from 'company' to 'Board'.

The Committee RESOLVED to recommend that the anti-bribery policy (No. 18) be approved at the next Board meeting.

(g) Policy No. 43: Electronic Information and Communication Systems

The Finance Manager noted the addition of the dual authentication system, removal of any references to fax machines and the removal of reference to the Board's standardised disclaimer, it not being used within the Board. The section about monitoring of the policy is also proposed to be removed as it is within the header of the policy and the catalogue of Board's policies.

The Committee RESOLVED to recommend that the electronic information and communications systems (No. 43) be approved at the next Board meeting.

(h) Policy No. 47: COVID-19 Business Continuity Plan

The Finance Manager explained to the committee that it is proposed to withdraw the policy, which can be reinstated by the Chief Executive in any form as required.

The Committee RESOLVED to recommend that the COVID-19 Business Continuity Plan (No. 47) be withdrawn.

(i) Documentation provided by the Environment Agency outlining the operation of the Black Sluice Complex (for inclusion within the Emergency Response Plan)

This matter was covered within agenda item 08(a) – minute 1963(a). It being agreed to accept the document from the EA, to be included as an appendix to the Emergency Response Plan.

1965 To review the Risk Register - Agenda Item 9

It was noted that the Risk Register has been reviewed through the Risk Management Strategy and will be amended according to the changes made today.

The committee AGREED that the Risk Register be accepted.

1966 To receive the catalogue of Board Policies with recommended approval dates - Agenda Item 10

The Finance Manager noted the only change to this is a reduction in the frequency of review of policy no. 30, pensions discretion. The Local Government Pension Scheme want the pension discretion policy to reviewed more frequently than every 5 years, with them suggesting annually. The Finance Manager noted that he believes this is too frequent and so has proposed a review every 3 years. All AGREED.

It was noted that the review dates for this policy are incorrect within the catalogue, which will be amended.

The Committee AGREED that the Catalogue of Board Policies be adopted.

1967 Any other business - Agenda Item 11

There being no additional business, the Chairperson thanked the Internal Auditor and Committee Members for their input and attendance.

There being no further business the meeting closed at 16:07.