



**TVCA Audit & Governance Committee**  
**TVCA Offices, Teesside Airport Business Suite, Teesside International Airport,**  
**Darlington DL2 1NJ**  
**6 March 2024 at 14:00**

*These Minutes are in draft form until approved at the next Committee meeting and are therefore subject to amendments.*

*UNDER THE TERMS OF PARAGRAPH 3 OF SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 THESE MINUTES ARE CLASSED AS CONFIDENTIAL*

<b><u>Attendees</u></b>
<b>Members</b>
Cllr Mandy Porter (Darlington Borough Council) - Chair
Cllr David Reynard (Stockton Council)
Cllr Rachel Creevy (Hartlepool Borough Council)
Cllr Nicky Walker (Middlesbrough Council)
Iain Robson (Independent Member)
Lee Webb (Independent Member)
Angus Kidd (Independent Member)
Andrew Evans (Independent Member)
<b>Apologies for Absence</b>
Jonny Munby (Independent Member)
Claire Mellons (Ernst Young LLP)
Cath Andrews (Mazars)
<b>Officers</b>
Gary Macdonald (TVCA - Group Director of Finance & Resources)
Victoria Smith (TVCA - Group Financial Controller)
Emma Simson (TVCA – Acting Chief Legal Officer (Monitoring Officer))
Natalie Robinson (TVCA – Head of Risk, Performance & Assurance)
Tom Bryant (TVCA – Director of Infrastructure)
Elaine Braham (TVCA – Governance Officer)
<b>Auditors</b>
Cameron Waddell (Mazars) – External Auditors
Andrew McCulloch (TIAA) – Internal Auditors



<p><b>AGC 015/24</b></p>	<p><b>WELCOME &amp; APOLOGIES FOR ABSENCE</b></p> <p>Members were welcomed to the meeting with apologies submitted as noted above.</p> <p>Cllr Mandy Porter, Elected Member for Darlington and Chair, (MP), noted that the session would include some confidential elements, and at that point members of the press and public who were in attendance would be asked to leave.</p>
<p><b>AGC 016/24</b></p>	<p><b>DECLARATION OF INTERESTS</b></p> <p>No declarations of interest were raised. Members were asked if during the course of the meeting a conflict of interest became apparent that they make members aware at that point.</p>
<p><b>AGC 017/24</b></p>	<p><b>MINUTES OF PREVIOUS MEETING AND ACTION TRACKER</b></p> <p>The minutes of the meeting held on 17 January 2024 were agreed as a true and accurate record, and the following updates to the action tracker were provided by Gary Macdonald, Group Director of Finance and Resources, (GM).</p> <ul style="list-style-type: none"> <li>• GM reported that there will be a need to convene an extra ordinary meeting once the final accounts are ready to be signed off.</li> <li>• Terms of Reference are captured in each pack as a ‘for information item’.</li> <li>• The meeting papers for today’s meeting were for information, recommendations requiring a decision will be clearly identified in bold on all future papers.</li> <li>• GM confirmed that it is acceptable to sign off the accounts during the purdah period.</li> <li>• The Skills Team had been approached to provide a presentation to members at a forthcoming meeting.</li> <li>• ES/VS to arrange a follow up meeting to discuss with Cllr Rachel Creevy, Elected Member for Hartlepool, (RC), her concerns pertaining to lack of membership of the Hartlepool Development Corporation Audit and Governance Committee.</li> </ul> <p>MP thanked GM for the update and noted the positive progress being made against the actions.</p>



<p>AGC 018/24</p>	<p><b>INDEPENDENT REVIEW REPORT PROGRESS UPDATE</b></p> <p>Committee Members had received a report providing an update on the Independent Review into the Tees Valley Combined Authority’s oversight of the South Tees Development Corporation and Teesworks Joint Venture (Teesworks Limited).</p> <p>It recommended that the Audit &amp; Governance Committee:</p> <ul style="list-style-type: none"> <li>i. notes the report and notes the work TVCA is coordinating to respond to the Secretary of State and the timescales within which TVCA is working;</li> <li>ii. notes the recommendations for His Majesty’s Government within the report;</li> <li>iii. notes the TVCA Audit &amp; Governance committee role in considering the Tees Valley Review report and providing its feedback in respect of the same, as detailed in paragraph 6 of this Report; and</li> <li>iv. Approves the proposed process to respond to the recommendations from the Tees Valley Review report, detailed in Paragraph 5 and 6 of this Report, including the submission of recommended actions to Tees Valley Combined Authority (TVCA) Cabinet AGM in 2024.</li> </ul> <p>GM advised members that Jonny Mumby, Independent Member, (JM), had in his absence provided comments and questions in advance of the meeting that he asked be addressed as part of the discussion.</p> <p>GM explained that members had received papers detailing the scope of the Independent Review (IR), its findings and the letter from the Secretary of State detailing his response. The covering report detailed the salient points on how TVCA intended to respond. This had been agreed by a Cross Authority Working Group set up by TVCA which includes representatives from the five Local Authorities in the Tees Valley and a lead sponsor from the STDC Board.</p> <p>Paragraph 7 of the report detailed the salient points for the Audit and Governance committee and its responsibilities.</p> <p>Meetings with the Cross Authority Working Group had commenced, and an update will go to Cabinet on 15 March 2024 detailing TVCA’s response.</p> <p>Committee Members were invited to ask questions, and these are summarised as follows:</p>
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	<ul style="list-style-type: none"> <li>• Lee Webb, Independent Member, (LW), asked who is leading on the development of the response. GM noted that there are 28 recommendations within the report, with the responsibility for the action plan split across the different statutory officer groups based on the lead discipline (e.g. Statutory Finance Officers/ Monitoring Officers/ Chief Executive) - depending on the topic it will determine who will be tasked with developing the response.</li> <li>• Andrew Evans, Independent Member, (AE), asked about the timescales for the response. GM noted that a key milestone will be the TVCA Annual General Meeting (AGM) which will take place following the elections, and where an update on the action plan will be provided. Emma Simpson, Acting Chief Legal Officer and Monitoring Officer, (ES), explained that over the intervening period TVCA will be providing three separate briefing sessions to various sub-committees, and Audit and Governance (A&amp;G) members will be invited to be part of these sessions.</li> <li>• RC asked if there was a rationale behind it being a briefing session rather than coming to committee. ES explained that it will not be a public meeting. GM went on to explain further that the idea of the briefing sessions are to allow members the opportunity to have input into the advice currently being worked up by officers. This will then be shared with committees and Cabinet. ES asked if members would find it beneficial to have a timeline detailing the decision-making process, and what would be taken when and where. Members felt that it would be.</li> <li>• RC stated that there are concerns around transparency, and the electoral process will delay this further. ES did not concur with this comment and believed that all of the working group meetings should be held in private, as there would be no added value to members being asked to comment on for example points of law, as this is a specialism. However, once an approach has been agreed upon this will go to committees and cabinet at the appropriate time for approval.</li> <li>• MP felt it would be helpful to members to understand the bigger picture, the timescales and the milestone points.</li> <li>• AE asked if the briefings will be in person. GM explained that the preference would be that members attended in person, however if absolutely necessary, where a member could only attend via teams, virtual attendance could be accommodated.</li> <li>• Angus Kidd, Independent Member, (AK) noted recommendations 26, 27, and 28 are specific to the A&amp;G committee.</li> <li>• Recommendation 26 states <i>'Monitoring Officer to review the approach to confidentiality and the handling of FOI to ensure that the public interest test is properly understood and applied. Devise a local protocol to clarify what</i></li> </ul>
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	<p><i>information will be deemed confidential and on what basis and provide training for staff. This should include guidance on the disclosure of confidential information to TVCA Cabinet Overview &amp; Scrutiny and TVCA/STDC Audit Members who should have enhanced rights of access.'</i></p> <p>ES explained that historically we could possibly have been better in our response to FOI's. However, over the last 18 months there has been significant progress. TVCA had recently met with the Information Commissioners Office (ICO) who were happy with our statistics. TVCA are in the process of developing a Freedom of Information Policy and dashboard which can be shared with members. Members felt that this would be useful.</p> <ul style="list-style-type: none"> <li>• Recommendation 27 states '<i>Director of Finance and Resources review internal audit arrangements and provide advice to both TVCA and STDC Audit Committees as to how these can be strengthened. Consideration should be given to securing CIPFA or other external support to provide independent assessment of proposed changes.'</i> GM reported that the first stage had been to contact CIPFA which had happened. Officers are looking at terms of reference and best practice and have asked CIPFA to consider completing the assurance of proposed actions to be implemented following the Review of the Internal Audit service and to provide the latest best practice reference material for the scope of the review.</li> <li>• Recommendation 28 states '<i>Director of Finance and Resources work with the external auditor to support the completion of their value for money arrangements work for 2021/22, including any additional risk-based work that may arise in light of the Panel's findings. The progress of this work should be reported to TVCA and STDC Audit Committees.'</i> GM reported that a meeting with Mazars has been arranged for 12 March 2024 to identify what is still needed to allow them to complete the accounts and the Value for Money (VFM) commentary. Cameron Waddell, Mazars, (CW), advised that the key thing for Mazars will be to review the IR report, and consider if there are any significant weaknesses. He believed it was unlikely that they were going to do significant risk-based work, more likely they were going to identify if there were weaknesses in governance. In which case for them to fulfil their responsibilities under the code, the recommendation would be along the lines of TVCA / STDC to work together with partners. He reported that Mazars need to be comfortable that there are no areas that should be considered in relation to the accounts. CW noted that the IR appears to be saying finish your work and report, but he believed it had been appropriate that Mazars pause whilst the IR was being undertaken.</li> <li>• GM raised the following observations and comments on behalf of JM (these have been noted in blue in the following text).</li> </ul>
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- JM had written *'I think the committee should have their attention particularly drawn to these points in the conclusion section of the review...*
- 2. *'TVCA effectively has no oversight of STDC Board or TWL... TVCA seems unaware of the direct liabilities it faces as a result of its interface with STDC and it is questionable whether there has been substantive approval to the degree of long-term lending to STDC or their access to business rates income.'*
- 5. *'The lack of transparency in the decision making and the very permissive scheme of delegation undermines the confidence Government can place on the evidence base and systems to secure value for money. The evidence base is constrained with risks not being fully understood and value for money cannot be assured without the checks and balances in the system. There appears to be significant verbal briefing of decision makers but the detail of this is not available as evidence. Given the tight control of information, the relatively small number of officers involved and breadth of experience of decision makers, this limits the added value Board members are able to bring to the decisions in respect of the JV arrangements.'* (pg 74)
- 6. *'While there is much that does follow due process, the ceding of control by TVCA, under the oversight of successive former monitoring officers and the permissive scheme of delegations within STDC and TVCA mean that most decisions are vested in a small number of individuals. This together with the limited reporting means that there is not a robustness within the system. Inappropriate decisions and a lack of transparency which fail to guard against allegations of wrongdoing are occurring, and the principles of spending public money are not being consistently observed. Examples of this would be the appointments of officers without an open and transparent process, and the agreement of transactions that may breach subsidy control requirements.'* (pg 74)
- 7. *'Based on the evidence from the review the governance and financial management arrangements are not of themselves sufficiently robust or transparent to evidence value for money.'* (pg 75)

*To summarise, there have been many shortcomings in the governance arrangements in the group and TVCA A&G Committee needs an increased level of detail regarding STDC and TWL in order to fulfil its role reviewing governance and control arrangements and considering*



*arrangements in place to secure value for money.*

- He went on to note *'I have previously sought assurances on the rationale for the TWL Joint Venture and the public/private Partnership. I have been told that TVCA/STDC didn't have sufficient funding or expertise to complete remediation and operationalise/commercialise the Teesworks site within the tight timescales required. The review concludes that*

*'there has been no private finance invested to date whilst over £560m of public funds have been spent or committed. The JV Partners and TWL have received substantial income as a result of the public sector investment' (pg 73)*

*I still have concerns about the effective asset transfer and ability of private individuals to profit in such a way from land that was under the control of STDC. This ability to generate similar returns is locked into an options contract with TWL at £1 per acre. Scrap proceeds from the site are split 50/50 although the demolition and extraction work is provided by STDC. I would like to hear how STDC will respond to recommendation 22.*

*'STDC should explore opportunities to influence when and how land is drawn down and developed and if possible, renegotiate a better settlement for taxpayers under the JV agreement'*

- GM confirmed that the Cross Authority Working Group would respond to the recommendation in full.
- JM sought further assurances in respect of the following:

*19.67 TVCA should provide the Committee with a breakdown of the value and detail of inter-group loans. (pg 65)*

GM confirmed that this will be provided.

*20.8 The proposal for STDC to take responsibility for roads and utility supply on the Teesworks site could be in breach of subsidy control regime. (pg 67) - Are we assured of the legality and value for money of this proposed arrangement?*

GM advised members that this had not actually happened, the review report referred to early work that had been considered but any such





activity would have been subject to the usual legal compliance checks taking place.

*20.9 Business rates (pg 67-68) – Are TVCA contractually obliged to pass to STDC the business rates uplift?*

GM confirmed that TVCA will be providing a response in respect of this.

*20.11 Will we receive assurances that ...‘STDC should model financial flows which should extend beyond the life of the Business Rates Regulations to better understand its net liabilities’ (pg 68), and will this analysis of net liabilities be provided to the TVCA A&G Committee?*

GM explained that the provision for business rates is 25 years whilst some liabilities are up to 50 years. He advised members of the thematic statutory finance officers’ group would be working through the financial model and associated information and assumptions as part of the Review action plan. This will be reported back to the Committee as part of the action plan implementation activity.

- LW noted that the report had placed emphasis on the fact that 2 or 3 people made all of the decisions and asked do we have visibility across the working groups. GM explained that decisions are made by either TVCA Cabinet or STDC Board based on advice from officers, the report is referring to there being a small group of officers who advise the boards. In practice officers are supported by external expertise in order to inform decision making.
- LW noted that the working groups have been set up. ES explained that the groups will look at the recommendations, what it is saying and how are we going to address this.
- RC asked if all LAs are represented on the working groups. ES stated that in terms of the legal element, they are liaising with the five legal representatives from the five local authorities. GM further confirmed that he had met with all 5 Statutory Financial Directors to commence looking at the financial recommendations.
- MP felt it would be beneficial to have a diagram of how it will all feed together, it was agreed that this would be provided.

**RESOLVED THAT:** Committee Members noted the report and the work TVCA is coordinating to respond to the Secretary of State, approving the detailed proposals in paragraphs 5 and 6 of the report, and noting their role in considering the report and providing feedback.





<p>AGC 19/24</p>	<p><b>TRANSPORT TEAM UPDATE TO MEMBERS</b></p> <p>Committee Members had received a copy of the report which went to TVCA Cabinet on 26 January 2024, setting out the proposed transport programme to be delivered with the second round of the City Region Sustainable Transport Settlement (CRSTS2) published indicative allocation of £978m.</p> <p>It had recommended that the Combined Authority Cabinet:</p> <ol style="list-style-type: none"> <li>i. Approves the proposed transport programme totalling £1bn, as detailed in paragraph 12, to be delivered with the second round City Region Sustainable Transport Settlement (CRSTS2) indicative allocation of £978m.</li> <li>ii. Delegates authority to the Director of Infrastructure to take all decisions required to progress delivery of business cases for each project within the approved funding allocations. In accordance with the Tees Valley Assurance Framework, the approval of business cases is delegated to the Tees Valley Combined Authority Chief Executive, in consultation with the Tees Valley Management Group, and the Tees Valley Combined Authority Section 73 Officer and Monitoring Officer.</li> <li>iii. Notes that the outcome of all business case appraisals will be reported to Cabinet and there will be a twice-yearly update report to Cabinet and Transport committee on the programme.</li> <li>iv. Notes that where an individual project cannot be delivered within the funding allocation set out in this report or the business case does not demonstrate value for money, then this will be reported back to Cabinet for a decision on how to proceed.</li> </ol> <p>These recommendations were resolved by Cabinet on 26 January 2024.</p> <p>Further, committee members received a presentation from Tom Bryant, Director of Infrastructure, (TB), which focussed on the role of the Audit and Governance Committee in relation to the programme.</p> <p>TB explained that the report members received details the proposals for the CRSTS2 funding, which will build on the current programme. The two key pillars being:</p> <ul style="list-style-type: none"> <li>• Everyone, no matter where they live in the Tees Valley, is connected to opportunity; and</li> <li>• Existing business can grow, and the Tees Valley is able to continue attracting new businesses and inward investment.</li> </ul>
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He highlighted the complex pattern of movement across the Tees Valley's and the need for the programme to enhance this, whilst looking to address inequality across the region. Business case proposals are being progressed and committees and cabinet will receive regular updates.

- AK asked if these were challenges TVCA set or if they came with the funding. TB explained that they are set by TVCA as our challenges are very different to those seen in some other city regions across the UK.
- MP noted the recommendation to feed into cabinet twice yearly, TB stated that an update will likely go to each meeting. GM explained that the finance update goes to cabinet quarterly and dovetails with project updates.
- Nicky Walker, Elected Member for Middlesbrough, (NW), noted pg24, point 14 of the report talks about risk allowance and asked if 2.2% is enough. TB explained that each project has a risk allowance, at the inception stage this is healthy, but may reduce the closer to delivery the project gets. GM added that we need to procure these contracts via normal commercial processes and would not want to influence the bidding process providing full project planning assumptions.
- LW asked who develops the budgets. TB explained that they have the expertise within the team, but also consult with other stakeholders and external expertise where required.
- RC noted that Hartlepool Station has overrun the project timeline significantly and asked what had happened. TB explained that they always knew it was a possibility as it was a really ambitious programme, the building work is virtually complete, but discussions with the rail industry are known to take a long time to get signed off. RC asked if this had impacted the costs, TB confirmed that it had not.
- RC noted that there was not a lot in the CRSTS2 programme for Hartlepool and Darlington. TB explained that the proposals consider the Tees Valley as a region and gave the example of Darlington Station. In improving the station more trains will be able to run to places such as Redcar and Hartlepool, with the aim of ensuring that jobs throughout the Tees Valley are accessible regardless of where you live.
- RC noted that to get to a hospital in Hartlepool it requires that you take 2 or 3 buses dependent upon where you live. TB / RC to liaise directly outside of the meeting.
- TB explained that the team are currently working with Government articulating what it hopes to deliver with the funding, whilst taking steps to mitigate risks, through a strong approach to risk management and developing detailed risk registers. GM noted that the committee will receive



	<p>the risk register information allowing members to see the key risks that are developing over time.</p> <p>The monies for CRSTS2 is notionally allocated giving potential to bring forward some funding, and the team are currently working with finance colleagues to develop spending profiles. GM explained that TVCA will look to secure competitive funding opportunities, aiming to optimise on opportunities to make the money go further where applicable.</p> <ul style="list-style-type: none"> <li>• Iain Robinson, Independent Member, (IR), asked how big the pot was. TB stated that he was not aware of exact figures but did know that Tees Valley had done very well. He noted that some of the funding will be used to expand existing projects, and Government had advised that these could be over programmed by up to 25%. Approval to sign off on this is being sought from Government.</li> <li>• MP clarified that we are not asking them to release monies early as we are overspent on original projects, TB confirmed that we are not, it is so they can start developing the projects further.</li> <li>• RC asked if TVCA work with transport authorities outside of the 5 transport authorities. TB confirmed that they work not just with those who have neighbouring boundaries, but also with those throughout the north.</li> <li>• RC asked TB if the team engage with the transport user group in Hartlepool, he believed that they did, RC to send details to TB.</li> <li>• Cllr David Rayner, Elected Member for Stockton, (DR), asked if the Government funding is ring fenced, or could this change following an election. TB advised that it is a public allocation and TVCA had been advised in writing, and whilst any government can make changes, he believed transport would likely be high on their agenda. GM explained that until the funding agreement is signed things can change. TB felt that through their work with partners and the realisation of Darlington Station it should put TVCA in a strong position when they enter discussions.</li> <li>• DR asked if the infrastructure will be there in Stockton to host the new hospital. TB stated that the transport infrastructure needs to be right in order to unlock the site.</li> </ul> <p><b>RESOLVED THAT:</b> Committee Members noted the report and verbal update.</p>
<p>AGC 020/24</p>	<p><b>INTERNAL AUDIT REPORT</b></p> <p>Committee members had received an update report detailing the position of the current internal audit action plan progress as of February 2024.</p>



	<p>It was recommended that the Audit and Governance Committee:</p> <ul style="list-style-type: none"> <li>i. Consider the analysis and audit progress set out in the paper.</li> <li>ii. Acknowledge the annual audit schedule.</li> </ul> <p>NR noted that there are seven ongoing action plans. The team are continuing to work with TIAA and hope to be in a position to close some down in the near future.</p> <p>Committee Members were invited to ask questions, and these are summarised as follows:</p> <ul style="list-style-type: none"> <li>• AK noted there are a number requiring completion by the end of March, NR felt that it remained achievable.</li> <li>• MP advised members that NR is leaving the Authority at the end of the month. NR explained that interim cover arrangements had been put in place with the appointment of Rachel Jupp and handover is ongoing.</li> <li>• Andrew McCulloch, TIAA, (AM), advised that they will be visiting next week and hope to sign off some of the actions.</li> </ul> <p><b>RESOLVED THAT:</b> Committee members considered the analysis and audit progress set out in the paper and acknowledged the annual audit schedule.</p>
<p>AGC 021/24</p>	<p><b>SUMMARY INTERNAL CONTROLS ASSURANCE UPDATE</b></p> <p>Committee Members had received a Summary Internal Controls Assurance (SICA) Report 2023/24, February 2024.</p> <p>AM reported that work is well underway, there had been some delay due to staff changes, however key financial controls had started, and the scope for COMAH is hoped to start shortly.</p> <p>Following the publication of the IR and TVCA’s initial response to it, discussions had taken place with GM regarding the development of the plan for 24/25, and the proposal is to ensure that it is a risk-based plan.</p> <p>Committee Members were invited to ask questions, and these are summarised as follows:</p> <ul style="list-style-type: none"> <li>• MP felt it would be beneficial to see final reports in the next update.</li> </ul>



	<p><b>RESOLVED THAT:</b> Committee Members noted the Report.</p>
<p>AGC 022/24</p>	<p><b>EXTERNAL AUDIT ACTIONS UPDATE</b></p> <p>Committee Members received a verbal update from Cameron Waddell, Mazars, (CW) in respect of the backstop consultation. He explained that the proposal will need to pass into legislation, however with the potential change in Government this may not be a priority.</p> <p>CW advised that the testing of transactions is broadly completed and Mazars are continuing to consider the IR report. The central review of the 22/23 accounts had been completed and feedback had been provided, some of which may require some amendments to be made to the 21/22 accounts.</p> <p>The HMRC issue relating to STDC will need to be considered in respect of the TVCA accounts and whether there will be a need to restate. He advised that Mazars will do their absolute best to complete the 21/22 accounts and the VFM commentary by April. He noted that whilst they now have the pension fund information for 21/22, this remains outstanding for 22/23. He stated that they have found Azets very helpful to work with, but they will require them to complete their audits in order to allow them to proceed.</p> <p>CW advised that they are currently waiting on valuations for the Skills Academy and the Gate House to inform the accounts. He further explained that quite a lot of the land is currently valued in the accounts at £1 despite having been remediated and their valuer felt that this needed to be revisited.</p> <ul style="list-style-type: none"> <li>• AE asked if this debate had already taken place. Victoria Smith, Group Financial Controller, (VS), provided an update, valuations of the Skills Academy and Gate House had been commissioned and will be with Mazars shortly. In terms of the value of the land, a full site valuation was undertaken in 2021 which took in to account the monies that were going to be spent on the site, and whilst there are no further public monies going to be spent, the site remains in a net negative position. CW stated that this may be TVCA's position, but it was not Mazars, their valuer believes there is a need to revisit the valuation.</li> <li>• VS noted that the Knight Frank report that had been used for the transaction had already factored in all of the remediation factors, however TVCA were happy to revisit the valuation.</li> </ul>



	<ul style="list-style-type: none"> <li>• MP asked for further explanation in respect of STDC HMRC point and whether it would delay sign off. GM stated that PWC had advised that we have all of the facts, and these have been taken into consideration. MP asked if we are on track to complete the 22/23 accounts before any theoretical backstop comes into effect. CW was not able to confirm this.</li> <li>• MP noted that all work will cease for the NHS work and asked if this was agreed as part of the contract. GM noted that it is nationally accepted position. MP expressed her concern that we might not get either set of accounts signed off before the national backstop and the NHS work comes in. CW was fairly confident that the 21/22 accounts would be completed prior to the NHS backstop.</li> <li>• GM and CW were both of the opinion that it is unlikely that the backstop of the 30 September 2024 will be brought forward.</li> <li>• MP highlighted the need to note the identified risk pertaining to delayed sign off of 22/23 accounts due to the NHS taking priority.</li> <li>• AK asked if the outstanding valuations are holding up the 21/22 accounts. CW confirmed that the valuation had been accepted for the 21/22 accounts, however significant work had been carried out and the revaluation was needed for the 22/23 accounts.</li> </ul> <p><b>RESOLVED THAT:</b> Committee Members noted the update.</p>
<p>AGC 023/24</p>	<p><b>EXTERNAL AUDIT REPORT</b></p> <p>This had been covered as part of the 022/24 update above.</p> <p><b>RESOLVED THAT:</b> Committee Members noted the update.</p>
<p>AGC 024/24</p>	<p><b>FORWARD PLAN</b></p> <p>GM advised that dependent upon when the 21/22 accounts become available for sign off either an extra ordinary meeting would be convened, or they will be linked into a later meeting.</p> <p>CW asked how TVCA would like Mazars to respond to the Independent Review, and it was agreed that they would liaise with officers prior to producing their report.</p> <p><b>RESOLVED THAT:</b> Governance would look to reschedule the meeting of 26 March 2024 to the second week in April.</p>



<p>AGC 025/24</p>	<p><b>REVIEW OF THE TVCA COMPLAINTS &amp; WHISTLEBLOWING POLICIES</b></p> <p>Committee Members received a report, associated policies and verbal update from Emma Simson, Acting Chief Legal Officer and Monitoring Officer, (ES).</p> <p>It recommended that the Committee:</p> <ol style="list-style-type: none"> <li>i. approves the updated Complaints Policy;</li> <li>ii. reaffirms the Whistleblowing Policy as drafted; and</li> <li>iii. for both of these policies to be brought back to this Committee for an annual review by this committee in 2025.</li> </ol> <p>ES explained that the TVCA website currently advises those wishing to make a complaint on how they would go about doing so, however there is currently no standalone policy. She asked that members provide comments on the proposed Complaints Policy and reaffirm the Whistleblowing Policy. She further reported that there have been no instances of whistleblowing in the past 12 months.</p> <p>Committee Members were invited to ask questions, and these are summarised as follows:</p> <ul style="list-style-type: none"> <li>• MP noted that Darlington Borough Council have a two stage complaints process.</li> <li>• AK asked how many whistleblowing complaints had been made in total, officers were not aware of any but would find out and report back.</li> <li>• MP noted the potential overlap of complaints being made to the ICO relating to FOI's responses and asked that these also be brought to this committee.</li> <li>• RC noted the section of the policy pertaining to persistent and unreasonable complaints and felt it was unclear what constituted as being 'persistent and unreasonable'. ES noted that if we refuse a complaint the complainant still has the right of appeal to the Social Care and Local Government Ombudsman. GM noted that as an Authority we would want to evidence our decision to ensure scrutiny by the ombudsman stands up. It was agreed to revisit this section of the policy to ensure its robustness. RC felt it might be beneficial to speak to Monitoring Officers at the constituent LAs to see how they deal with it as they probably have experience they can draw on.</li> <li>• NW felt the policy needed to be more specific in terms of the course of action open to individuals.</li> <li>• MP asked that compliments are also reported back to the committee, alongside the complaints.</li> </ul>
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	<ul style="list-style-type: none"> <li>Members agreed that the Complaints Policy would be published in its current format, and the amendments returned to the next meeting for approval.</li> </ul> <p><b>RESOLVED THAT:</b> Committee Members reaffirmed the Whistleblowing Policy.</p> <p><b>RESOLVED THAT:</b> Committee Members approved the Complaints Policy for publication in its current format, and asked that the discussed amendments be incorporated, and the update version returned to committee for reapproval.</p>
<p><i><b>A MOTION WAS PROPOSED AND AGREED TO EXCLUDE THE PRESS &amp; PUBLIC FROM THE FOLLOWING CONFIDENTIAL ITEMS UNDER THE TERMS OF PARAGRAPH 3 OF SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972</b></i></p>	
026/24	<p><b>FINAL UPDATE ON PROGRESS OF COMMITTEE EFFECTIVENESS ACTION PLAN</b></p> <p>Committee Members received a report detailing the final outcomes of the Effectiveness Self-Assessment Survey and Skills Audit undertaken in August 2022.</p> <p><b>RESOLVED THAT:</b> Committee Members noted the report.</p> <p><b>RESOLVED THAT:</b> Committee Members approved the revised approach with regards to monitoring Committee Effectiveness as set out in Paragraph 8.</p>
AGC 027/24	<p><b>RISK MANAGEMENT REPORT</b></p> <p>The report provided Committee Members with an overview of Risk Management Activity since the last meeting.</p> <p><b>RESOLVED THAT:</b> Committee Members noted the risk analysis as set out in the risk report.</p>
AGC 028/24	<p><b>GROUP UPDATE</b></p> <p>This item was provided as a for information item.</p> <p><b>RESOLVED THAT:</b> Committee members noted the update.</p>
AGC 029/24	<p><b>GOVERNANCE STRUCTURE</b></p>



	This item was provided as a for information item.
AGC 030/24	SUMMARISED TERMS OF REFERENCE  This item was provided as a for information item.
AGC 031/24	DATE OF NEXT MEETING  TBC

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