

## KENT COUNTY COUNCIL

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### GOVERNANCE AND AUDIT COMMITTEE

MINUTES of a meeting of the Governance and Audit Committee held in the Council Chamber, Sessions House, County Hall, Maidstone on Wednesday, 24 September 2025.

PRESENT: Ms C Black, Mr O Bradshaw, Mr A Brady, Mr M Brown (Chairman), Mr A Cecil, Mr J Finch, Mr M A J Hood, Dr D Horne, Mr M Munday, Mr R Palmer, Mr M Paul (Vice-Chair), Mr H Rayner and Mr G R Samme

ALSO PRESENT: Mr B Collins

IN ATTENDANCE: Ben Watts (General Counsel), John Betts (Interim Finance Director), Amanda Beer (Chief Executive), Simon Jones (Corporate Director of Growth, Environment and Transport), Clare Maynard (Chief Procurement Officer), Mark Scrivener (Head of Risk and Assurance Delivery), Ben Sherreard (Strategic Manager), Mark Rolfe (Head of Community Protection), Katy Reynolds (Governance Advisor) Russell Smith (Interim Head of Internal Audit), Debbie Chisman (Audit Manager), Lee Jones (Audit Manager), James Flannery (Counter Fraud Manager), Sangeeta Surana (Pension Fund and Treasury Manager), Joe McKay (Chief Accountant), Paul Dossett (Grant Thornton), Lucy Nutley (Grant Thornton), Zargham Malik (Grant Thornton) and Ruth Emberley (Democratic Services).

### UNRESTRICTED ITEMS

#### **323. Apologies and Substitutes**

*(Item 2)*

Apologies were received from Ms Isabella Kemp.

#### **324. Declarations of Interest in items on the agenda for this meeting**

*(Item 3)*

There were no declarations of Member Interest on any agenda items.

#### **325. Minutes of the meeting held on 3 July 2025**

*(Item 4)*

RESOLVED that the minutes of the meeting which took place on the 3 July 2025 were a correct and accurate record and that a paper copy be signed by the Chair of the Committee.

#### **326. Verbal Update on Committee Business**

*(Item 5)*

1. The Interim Corporate Director of Finance, Mr John Betts, confirmed that Mr Jonathan Idle had left Kent County Council. Homage was paid to Mr Idle's work and achievements during his time as Head of Internal Audit. Mr Russell Smith had been appointed as the interim Head of Internal Audit, with the post planned for advertisement in due course. Mr James Flannery continued as the lead for Counter Fraud.
2. Mr Brady, Mr Hood and Mr Rayner each expressed their gratitude and heartfelt thanks to Mr Idle's work and achievements during his time at the Council.
3. Governance Advisor, Katy Reynolds provided the Committee with the verbal update. Some of the key points were as follows:
  - a) Mandatory Governance and Audit Committee inductions were held in July and September. 21 Members attended, which included Committee Members, substitutes and interested Cabinet Members.
  - b) Members would be asked to reflect on how the initial induction helped them to prepare for the Committee meetings and they would also be encouraged to give feedback for improvement purposes. This would form part of the Committee Effectiveness, scheduled to take part in May 2026.
  - c) Prior to the commencement of the Committee meeting, Members were provided with a short briefing on how to navigate the internal Committee Microsoft Teams site and shown how to access the dashboard.
  - d) The response to an action (which featured on the Action Tracker) had been appended to the meeting papers, which had already provided to Members.
4. In response to a Member's question, it was clarified that the appendix which covered earmarked reserves and peppercorn rents was a response to an action raised at a previous meeting.
5. Mr Betts confirmed that the management of risk across the Council and the totality of reserves were included as part of the annual Budget setting and accompanying section 5 statement considerations. It was agreed that arrangements for checking the value of matters covered by earmarked reserves could be included in the Work Programme, if it was not covered in the Budget papers elsewhere.
6. The General Counsel, Mr Ben Watts, explained that on occasion, some topics were covered by both Governance and Audit and Policy and Resources committees. In relation to a question regarding peppercorn rents, contact would be made with the relevant Corporate Director and the Deputy Leader to ensure all relevant questions were covered. It was commented that a list of properties that held a peppercorn rent would be helpful to Members and Mr Watts confirmed that he would reflect with the relevant senior officers to examine how best to present this information to the committee.

RESOLVED that Members noted the verbal update.

### **327. Draft Annual Governance Statement**

*(Item 6)*

1. The draft Annual Governance Statement was presented by General Counsel, Mr Ben Watts. Mr Watts highlighted the key points to Members, some of which included:
  - a) The draft Annual Governance Statement was an honest document which clearly set out difficulties and challenges. Members were asked to acknowledge that these were not unique to Kent and demonstrated the issues most local authorities were faced with.
  - b) A review of effectiveness had been carried out to examine the process of continuous improvement.
  - c) Mr Watts explained to Members how the Annual Governance Statement was compiled and that it aimed to encourage conversations on areas which required improvement.
  - d) The statement identified a range of further actions which needed to be considered and Members were asked to note that the prospect of Local Government Reorganisation had not been considered at the time of drafting. The statement drew on the new cohort of Members and this had been examined from a governance perspective.
2. In answer to some Member comments and questions, the following was said:
  - a) It was acknowledged that the system where Members indicated their intention to speak at full Council needed to be reviewed for effectiveness. Mr Watts confirmed that the current voting system installed in the Council Chamber would be examined to see whether it could be adapted. This would be subject to cost and suitability. Mr Watts reminded the Committee that it was in the Chair's gift to call Members in the order and way they saw fit.
  - b) At present, the Governance Working Group was not in effect, however, its reintroduction would not be ruled out.
  - c) It was acknowledged that some areas of the draft statement needed to be updated, such as the structural changes to the Council and overspend for 2024-2025. These would be reflected in the final version.
  - d) Mr Watts indicated one of the follow up actions would be to establish what material improvements had taken place and how they could be substantively felt by the Council as a whole. The emphasis would be on understanding and learning why an issue had occurred to promote improvement and prevention across the organisation. Mr Watts extended an offer of support and potential external facilitation to assist Committee Members to focus on their role and purpose.
  - e) A Member voiced his concern regarding the considerable overspend on the Adult Services budget. It was commented that in March/April 2025, the overspend on the budget was approximately £35 million that year and although he was not in receipt of any recent evidence, it was thought to be

significantly more for the current financial year. He commented that the Committee needed to be in an informed position where officers and Members were held to account, and that it was important to establish a mechanism that reflected where saving plans were not being met.

- f) In response to the Member's concern, the Deputy Leader of the Council, Mr Collins, replied that funding and spending for Adult Social Care was a countrywide problem, however Mr Collins confirmed that it was at the forefront of the Administration's work.
- g) Mr Betts explained that the overspend on adult social care had been reported as part of improved financial governance arrangements. The Annual Governance Statement did not just cover non-delivery of savings, but highlighted factors such as increased demand pressures. Mr Betts confirmed the situation had changed since the previous year, as savings plans had been reviewed and implemented, as well as a more robust process being in place.
- h) It was explained that the draft Annual Governance Statement was intended for the prime municipal year but needed to be accurate and reflect the risk and challenges of the organisation at the time of signing. The draft statement was due to come to the Committee in July 2025, however, due to local elections and the new Committee, it was felt that Members would benefit from training first. It was explained to Members that the final version was signed off alongside the audited accounts.
- i) Mr Watts confirmed that he would review the representation and signposting within the draft statement to address challenges which were already being reported elsewhere.

RESOLVED that Members COMMENTED and discussed the Draft Annual Governance Statement.

### **328. Lessons from 2023 / 2024 External Auditor's Annual Report** (Item 7)

- 1. The Annual Report was presented by Mr Paul Dossett from Grant Thornton. Mr Dossett highlighted the key points and headlines for Member attention.
- 2. In answer to some Member questions and comments, the following was said:
  - a) The use of capital asset disposal to fund revenue is not good accounting or management practice. Whilst capital disposal was used for revenue purposes in an emergency, there was a risk it became self-defeating as it was not a long-term solution.
  - b) Mr Watts confirmed that he would take the questions featured on pages 81 and 82 of the Grant Thornton report to the next Corporate Management Team meeting for consideration, alongside other audit issues.

RESOLVED that the Committee NOTED the External Auditor's Lessons from 2023/2024 Annual Report.

### **329. External Auditor's Progress Report** (Item 8)

1. The report was presented by Lucy Nutley and Paul Dossett from Grant Thornton. Some of the key points highlighted to Members included:
  - a) The accounts were published in full by the deadline of 30 June 2025, which was an improvement on the prior year.
  - b) Review of accounts identified minor changes and no notable omissions, which Ms Nutley confirmed was good news.
  - c) Successful collaborations across the organisation resulted in the Finance and Internal Audit teams working well with the external auditors, resulting in good progress as completion stage approached.
  - d) No additional significant material misstatement had been identified and Members were directed to pages 98 and 99 of the report pack which provided a brief update on the work conducted to date on the significant risks, identified by Grant Thornton at planning stage. Members were also directed to page 100 which showed progress on sample testing with the bulk of which being complete.
  - e) The accounts and audit findings report were due for presentation at the October 2025 Governance and Audit Committee meeting.
2. In answer to Member comments and questions, the following was said:
  - a) LOBO (Lender Option Borrower Option) loans currently held by the Council were financial instruments Grant Thornton reviewed as part of the ongoing accounts work. At present, no information had been provided which indicated the status of the LOBOs in Kent had changed. Whilst the risks associated with LOBOs were recognised, in absence of any information which reflected cause for concern, they were not considered relevant for the 2024 – 2025 accounts or to the financial sustainability of the Council.
  - b) Financial instruments, inclusive of LOBOs, would be included in the Treasury Management Strategy. It was explained to Members that this was a long-standing active strategy which managed both cash and debt.
  - c) The Treasury Management Group was due to be resurrected, and they would continue to monitor the strategy as part of the governance arrangements in place to manage these risks.
  - d) It was confirmed that the briefing session scheduled for 16 October would be circulated to Member diaries, once some final details had been finalised.
  - e) It was confirmed that the Government had not announced a definitive direction of travel or figures associated with fair funding 2.0. Lobbying had taken place, in particular with the County Council Network, to ensure cost pressures faced by upper tier county areas were being addressed in the review. A policy document was due for publication and the MHCLG (Ministry of House, Communities and Local Government) Civil Servants had given

assurance that an indication of trajectory of travel and the impact on Kent County Council could be gleaned from that.

- f) The External Auditor's sector updates included challenge questions, not always asked during Committee meetings. It was expected that Members would reflect on these questions and ask for a response or an update from officers at a later point. The current aim was to ensure the external audit report contained the sort of questions which Members could ask, alongside their own enquiries.
  - g) The agenda for the Committee included several standing items for Members to regularly review. It was suggested that Members could meeting to discuss additional items for inclusion on the agenda and officers could assist by suggesting items featured in the both the external and internal audit reports as well as the Annual Governance Statement for Member consideration.
  - h) On the specific issue of debts owed to, and from, the ICB (Integrated Care Board) it was initially anticipated that the Council would attend binding arbitration however, now mediation was more likely. The meeting was in the process of being set up and planned to take place in the coming weeks. The primary nature of the dispute centred around who was responsible for the cost of patients upon discharge from hospital. It was confirmed that KCC held a detailed list of all individuals and the sums they owed, as well as a process for conclusion.
  - i) Mr Betts confirmed that, in relation to an earlier point made concerning asylum-seeking children, there was a distinction between children discharged throughout the rest of the country, as all the associated costs were covered by a grant from central government. The local authority covered the share of its individual children, as with any other local authority. It was agreed that the amount the Council spent, and the amount funded by Central Government would be reviewed to establish the most appropriate place for reporting.
3. Members unanimously agreed to ask the relevant officers to review and answer the model questions set out in the Grant Thornton report (pages 102 onwards) and if answers were not available, officers would provide these at the next Committee meeting. Members also agreed this should be added to the Work Programme as a standing item.
4. RESOLVED that the Committee NOTED the External Auditor's Progress Report for assurance; AND
- RESOLVED that the Committee REQUESTED that the relevant officers reviewed and provided answers to the model questions set out by External Auditors. If answers were not available, officers would provide these at the next meeting of the Governance and Audit Committee.

RESOLVED that the address of the External Auditor's model answers be added as a standing item to the Governance and Audit Work Programme.

### **330. 2024/2025 Kent County Council Auditor's Annual Report** (Item 9)

1. The item was presented by Mr Paul Dossett from Grant Thornton.
2. Mr Dossett highlighted to Members that the report was an interim Value for Money report produced annually and presented to full Council. It was clarified that the final version would be included alongside the final Statement of Accounts.
3. It was explained that Auditors were required by the National Audit Office Code of Practice to consider three specific areas: arrangements for financial sustainability, governance arrangements and improvement of economic efficiency and effectiveness. Mr Dossett clarified that if these specific areas were run properly, this would lead into the Council into obtaining value for money
4. The report contained some key recommendations and improvement recommendations and Members were encouraged to view the contents. Two areas of focus in connection with financial sustainability included adult social care spend and the challenge of getting that budget under control and the other being dedicated schools grant and the overspend on that.
5. In terms of economy, efficiency and effectiveness, Mr Dossett commented that the Council was in good form; challenges in the past around procurement strategies were being addressed and no further significant areas had been identified. Mr Dossett acknowledged that the report was reasonably good, albeit the financial challenges remained immense.
6. In answer to some Member questions and comments, the following was said:
  - a) Mr Betts explained that reference was made to the importance of resolution to the Dedicated Schools Grant deficit issue, but nothing had been built into the figures as it was not yet known what the resolution would be in respect of LGR (Local Government Reorganisation). MHCLG had indicated that they would make an announcement in December 2025 as part of the year's provisional financial settlement.
  - b) It was confirmed that a large majority of local authorities had high need block deficits and that it was a systemic issue. Mr Betts confirmed that it was unusual for Central Government to introduce a statutory override which specified which debts could not be included in a balance sheet. It was confirmed that it was not an issue of scheduled repayment as the funds had already been spent. The Department of Education could either pay off the deficit in whole or in part; ultimately the Council required an adequately resourced national SEND system to prevent an overspend the following year.
  - c) Mr Betts confirmed that whilst the repayments to the DofE (Department of Education) were not on track, DofE were satisfied that KCC were doing everything in their scope to contain costs and keep them as low as possible. It was highlighted to Member that this was a systemic issue which underpinned the whole of local Government and not one isolated to Kent.
  - d) Mr Dossett confirmed from an external auditor's perspective, the issue had been raised; two choices existed either the Government wrote off the debt and put new arrangements in place or Councils shouldered the debt, meaning that more local authorities would require debt financing from Government.

- e) Mr Betts confirmed that the Council had borrowing on the balance sheet and not have uncosted debt. The borrowing occurred to fund assets and was against the likely life of that asset. Sufficient revenue needed to be set aside to repay both the interest accrued over a point time and the debt itself. Any debt or borrowing would not be written off, instead it would be apportioned to the successful authorities following LGR, who would then have to manage how to sustain and manage the debt going forwards.
  - f) Mr Dossett commented that debt left off the balance sheet needed to be resolved alongside LGR as it could not be left, however this depended on Government making a decision and providing clear guidance on what happened with the debt.
  - g) The Deputy Leader, Mr Collins, confirmed that whilst it was important that discussion took place with the public, there was no current timetable for LGR, other than the consultation response being submitted to Government by the end of November 2025. An answer/reply was scheduled for late spring, early summer, 2026. Mr Collins confirmed that if LGR proceeded, it was the Authority's intention to consult with the public.
  - h) Tribute was paid to Mr Tristan Godfrey and Ms Katy Reynolds for their consistent hard work across the organisation to facilitate and implement the changes in accordance with the external auditor's recommendations.
  - i) Members unanimously agreed that a midterm review covering the effectiveness of the committee would be helpful. Mr Watts confirmed that one would be added to the Governance Recommendations Improvement Plan (GRIP) and presented to the Committee in January 2026.
7. RESOLVED that the Committee NOTED the External Auditor's Annual Report on Kent County Council 2024/25 for assurance.

### **331. 2024/2025 External Audit Findings Report for Kent Pension Fund** (Item 10)

- 1. The report was presented by Mr Zargham Malik from Grant Thornton.
- 2. Mr Zargham took the report as read but highlighted key points to Members.
- 3. In answer to some Member questions and comments, the following was said:
  - a) The Pension Fund and Treasury Investments Manager, Ms Sangeeta Surana, explained that the technical accounting team were the part of KCC's central provision available to all employees and Members and they would be responsible for delivering assistance in the instance of identify theft. The pension fund had an ongoing project which looked at cyber security, although KCC's cyber security team also provided support in terms of access to the Council's systems. The pension fund also relied on other third-party providers to ensure there were solid security provisions all round. No issues had been identified by the auditors and so it was hoped that the Committee would take assurance from this.



- b) The positive remarks made by the external auditors towards the Pension Fund Team were drawn to Members' attention and their production of a good set of accounts and working papers before the statutory deadline was acknowledged and recognised.
- c) Mr Betts confirmed that a decision had not yet been taken in relation to how the Kent Pension Fund would be administered going forwards. However, the preference was that it remained to cover the existing and current footprint irrespective of how many unitary authorities were formed.

RESOLVED that the Committee NOTED the External Auditor's Draft Findings Report for the Kent Pension Fund for assurance.

### **332. Independent Member - Term of Office** (Item 11)

*Independent Committee Member, Dr David Horne left the room for this item.*

1. The report was presented by General Counsel, Mr Ben Watts.
2. The report was taken as read and Members acknowledged Dr Horne's sterling job as an independent Member of the Governance and Audit Committee and unanimously agreed to his extension of his term of office.
3. RESOLVED that the Committee AGREED to the extension of Dr Horne's term of office as Independent Member to the end of March 2026; AND

RESOLVED that the Committee NOTED that a recruitment exercise will be carried out.

### **333. Internal Audit Progress Report** (Item 12)

1. The item was presented by Audit Manager, Ms Debbie Chisman.
2. The report was taken as read but Ms Chisman highlighted the key points for Member attention. Some of these included:
  - a) The positive outcomes for 2024 – 2025 review included:
    - i. Review of SEND assurances – High Assurance
    - ii. Equality, Diversity and inclusion (inclusive of the Equalities Act follow up) - Substantial assurance
    - iii. Risk Management – High Assurance
    - iv. Disciplinarys – Substantial Assurance
    - v. Payroll – High Assurance
  - b) The two Limited Assurance Review included the use of consultants and contract innovation.

- c) The Oracle Cloud Programme Management Follow Up and the Helping Hands follow up audits were concluded from the 25-26 Internal Audit plan. Both reviews demonstrated positive implementation of agreed management actions.
- 3. Ms Chisman confirmed that she would provide a more substantial response to a Member's question regarding specific departments contract extensions and terms of compliance.
- 4. In answer to some Member comments and questions, the follow was said:
  - a) Chief Procurement Officer, Ms Clare Maynard, explained that contract management was delivered within the directorates and so colleagues in procurement worked closely with them to ensure novations and contract extensions were done accordingly. Through the contract register, a virtually complete list of all contracts featuring expiry dates, options to extend existed. For all high value contracts, there was a Contract Management Review Group which assessed performance midpoint and prior to extension.
  - b) It was acknowledged that, in the past, there had been various reasons why contracts were extended at the last minute, however having a clear register of all contracts it was possible to review activity in advance and if there was a need to extend in the short term, officers were doing preventive action to ensure it did not happen again.
  - c) The interim Head of Internal Audit, Mr Russell Smith, explained to Members that the Adult Social Care Budget savings piece of work would continue into 2025 / 2026. The current piece of work focused on governance and therefore further details around those points would be provided at subsequent committees.
  - d) Mr Smith confirmed that, in terms of managed training, it was down to officers to determine the level and specific focus of training across the authority.
  - e) Mr Watts confirmed that one of the items tested through the Annual Governance Statement was an accountability for senior officers to ensure management were trained to the appropriate standards. It was highlighted that if a blanket request for all officers to complete mandatory training was made, there was a risk that specific officers who required the training or specific development might not get captured.
  - f) Ms Maynard confirmed that specific training was now available for Spending the Council's Money Processes. This training made the requirement clear. The Contract Management Review Group were looking at how the Council tiered their contracts. In addition, the Procurement Team were producing a contract handover document which set out the key points, key terms and key performance indicators. This required a signature to signify achievement. The Internal Audit Report showed a number of those contracts being executed in line with the right governance procedure.
  - g) In relation to a Member's question on the implementation of the Oracle Cloud Programme, the Corporate Director for Growth, Environment and Transport, Mr Simon Jones, explained that the adopt and adapt methodology had been

evolved into phase two. This had presented some challenges, one being the training and development of a new system which resulted in the identification of policy changes required by the organisation. Feedback indicated that the programme implementation was progressing well; given the size of the organisation it was inevitable that some delay and backlog of development would occur.

- h) Strategic Manager, Mr Ben Sherreard referred to the procurement CIAs (Contract Intelligence Agent) contained in the Internal Audit Progress Report; he confirmed that 392 acceptances had been received and 57 rejections. The rejections meant that changes were required across the Authority in order for Oracle to adopt and adapt the KCC mantra. Of these 57, 53 were addressed through training, 4 were resolved through specific intervention. The 392 acceptances indicated that all the different teams across the organisation accepted the range of changes and so could accommodate any changes without disruption.
  - i) Mr Betts confirmed the business basics associated with the move to using the Oracle Cloud Programme had worked well and there were no issues with the fundamentals of using Oracle for the production of management accounts in a timely way or bank reconciliations.
  - j) Mr Smith confirmed that the reason for the reduction in planned audits for 2024 / 2025 (as specified in the Internal Audit report presented to the Committee on the 3 July 2025) was down to the Annual Governance Statement being picked up in the follow up process. Mr Smith explained that Internal Audit carried out the work as part of the follow up process because the actions were determined to have been implemented and there was no need for a separate report. This reduced the number of audits from 44 to 43.
5. RESOLVED that the Committee NOTED the Internal Audit Progress Report for the period July to September 2025 for assurance.

### **334. Internal Audit Annual Report** (Item 13)

- 1. The report was presented by the interim Head of Internal Audit, Mr Russell Smith.
- 2. Mr Smith took the report as read but highlighted some of the key points for Members. These included the following:
  - a) Mr Idle reviewed the opinion before he left Kent County Council.
  - b) The opinion was determined through assessment against the Reasonable Assurance Model, as set out in section one, figure one of the report.
  - c) Overall, the annual opinion was termed as adequate, but close to being substantial overall. Members were advised that this should be viewed as positive in the current climate of local government.
  - d) The opinion was primarily based on the assessment against each of the 8 individual pillars, in which 6 had been assessed as adequate.

- e) Levels of implementation improved during 2024 / 2025 with around 76% implementation. Mr Smith confirmed that this was very position but would need to be maintained and build upon moving forwards.
  - f) Mr Smith confirmed that quotes for the External Quality Assessment had been sought and assessed. Following discussions with the Corporate Director, an assessor had been selected and engaged with. Members would be provided with a further update, once the 2026 assessment for the Committee had been completed.
  - g) Mr Smith directed Members to the section of the report which contained the details of the disclosure of impairment and the statement of independence which confirmed there had been no restriction on the scope of Internal Audit work for 2024 / 2025.
3. Mr Smith confirmed that he would review the discrepancies in the number of audits reflected in the report presented on the 3 July and the two reports presented at the current Committee meeting and provide a response to Members in due course.
  4. RESOLVED that the Committee RECEIVED and NOTED the report as a source of independent assurance regarding the risk, control and governance environment across the Council, noting the outcomes from 2024-25 Internal Audit work and the resultant 'Adequate' opinion to the Annual Governance Statement.

### ***Post meeting note***

*Following the discussion at the Governance and Audit Meeting, Ms Chisman provided documents:*

- I. RB25 – 2025 – Contract Extensions Follow -Up – Final Report – OFFICIAL*
- II. RB22 – 2025 – Contract Variations Waiver Process Approval and Contract Novation – Final Report – OFFICIAL*

*These documents addressed and clarified the reasons as to why the number of audits presented to the Committee in the report dated 3 July 2025, and the two reports presented at the current meeting, differed. The reports (appended to these minutes) also clarified the number of audits carried out in 2024-2025 and the length of time taken to conduct them.*

### **335. Covert Enforcement Techniques (Item 14)**

1. The item was presented by the Head of Community Protection, Mr Mark Rolfe.

2. Mr Rolfe took the report as read. He provided an update in relation to item 5 contained in the report, being the cases included in the previous year's report. These included:
  - i. One case was scheduled for imminent trial at Crown Court and the most recent update provided that the jury were in deliberations.
  - ii. A sentencing hearing for a fraud involving motor vehicle repair was scheduled for 20 October 2025.
3. Mr Rolfe reminded Members that covert powers were not used regularly or excessively, as they were used in connection with the most serious investigations.
4. In answer to a Member's question relating to the use of CIFAS (Credit Industry Fraud Advisory Service) the Counter Fraud Manager Mr James Flannery explained until recently, a legal and technical issues arose whereby an amendment to the NHS Act resulted in Social Care data not being classified as Local Authority data and could not be submitted to the Cabinet Officer under the National Fraud Initiative. After consultation with other Local Authorities, it was identified that they did not use social care data to pass to CIFAS for that specific data matching, instead they used other sources of information, such as Council Tax records, to fulfil this. Mr Flannery explained that due to a change in legislation, social care data will now be matched against mortality data. Updated reports would be prepared for Members to come to both November 2025 and January 2026 Committees on the outturn of this.
5. Mr Flannery confirmed that a deep dive into data analytics used across the districts and county to detect fraud briefing planned for Members after the November 2025 Committee meeting.
6. RESOLVED that the Committee NOTED for assurance the use of covert investigative techniques during the period and Members ENDORSED the policy in relation to the use of covert investigative techniques.