

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE – 25 JUNE 2014

Title:

AUDIT COMMITTEE ANNUAL REPORT 2013/14

This report details the work undertaken by the Audit Committee over the municipal year 2013/14.

The Committee met four times, in June, September and November 2013 and March 2014. The membership was as follows:-

Cllr Tom Martin (Chairman)

Cllr Stephen Hill

Cllr Richard Gates (Vice Chairman)

Cllr Jennifer O’Grady

Cllr Jim Edwards

Cllr Donal O’Neill

Cllr Tony Gordon-Smith

On 7 January 2014, Councillors Tom Martin and Donal O’Neill were appointed to the Executive and were no longer eligible to remain on the Audit Committee. At the Council meeting held on 18 February, Councillors Peter Isherwood and Wyatt Ramsdale were appointed to the Committee for the remainder of the municipal year. At the Audit Committee meeting held on 18 March 2014, Cllr Richard Gates was appointed Chairman of the Committee.

Details of Members’ attendance at Audit Committee meetings during 2013/14 are given at Annexe 3.

1. INTRODUCTION

1.1 At its first meeting on 25 June 2013, the Committee reviewed its terms of reference following suggestions from an audit that had been undertaken on the role of the Audit Committee. The Terms of Reference were updated to remove references to the Audit Commission. Role descriptions for the Chairman and Members of the Audit Committee were also introduced.

1.2 The Audit Committee’s Terms of Reference are set out below:

1. Corporate Governance

1.1 To consider the Council’s arrangements for corporate governance and recommend necessary actions to ensure compliance with best practice as set out in the current CIPFA/SOLACE Framework “Delivering Good Governance in Local Government” and any revision thereof.

1.2 To maintain an overview of the Council’s Constitution in respect of contract procedure rules, financial regulations and codes of conduct and behaviour.

1.3 To consider the Council’s compliance with its own and other published regulations, standards and controls.

1.4 To monitor Council policies in “Raising Concerns at Work” and the anti-fraud and anti-corruption strategy and the Council’s complaints-handling process.

1.5 To monitor the effective development and operation of internal control in the Council with particular reference to risk management.

1.6 To consider the Council’s Annual Governance Statement and, if thought fit, recommend its adoption by the Council.

1.7 To consider any reports published by bodies, other than the external auditor, charged with inspecting the Council’s performance or arrangements for corporate governance.

1.8 To review any issue referred to it by the Head of Paid Service or a director or any Council body.

1.9 To request a report from any Head of Service relating to an outstanding internal audit recommendation issue.

2. External Scrutiny

2.1 To consider whether appropriate accounting policies have been followed in the preparation of the annual statement of accounts.

2.2 To consider all communications from the external auditor to the Audit Committee, including:

2.2.1 the audit letter;

2.2.2 the report on issues arising from the audit of the accounts; and

2.2.3 any other reports requested by the Audit Committee from the external auditor.

2.3 To consider whether there are concerns that need to be brought to the attention of the Council that arise from:

2.3.1 the audit; or

2.3.2 the accounts.

2.4 To consider and, if thought fit, approve the annual statement of accounts.

2.5 To comment on the scope and depth of external audit work and to ensure that it gives value for money, especially with regard to reports dealing with risk management and performance matters.

3. Internal Audit

3.1 To consider the Annual Review of the system of Internal Audit.

3.2 To consider the Internal Audit Client Managers Annual Report.

3.3 To consider the annual Internal Audit Service Plan.

3.4 To consider the current Internal Audit Plan and summaries of internal audit activity by service area and consider the level of assurance this can give concerning the effectiveness of the Council's corporate governance arrangements.

3.5 To consider internal audit reports detailing recommendations not implemented within the specified timescale.

3.6 To consider proposed internal audit activity and the range of service areas to be covered and the level of assurance this can give concerning the effectiveness of the Council's corporate governance arrangements.

3.7 To commission work from the Internal Audit Service.

3.8 To consider any specific internal audit reports requested by the Audit Committee.

3.9 To monitor the progress of any specific internal audit projects.

3.10 To consider reports dealing with the management and performance of the providers of internal audit services.

3.11 To comment on the scope and depth of internal audit work and to ensure that it gives value for money, especially with regard to reports dealing with risk management and performance matters.

4. Composition of the Audit Committee

4.1 Membership and Meetings

The Audit Committee will

- be composed of seven councillors, with no members from the Executive; and
- meet a minimum of four times per year, as set out in the Calendar of Meetings,

4.2 Quorum

The quorum for meetings will be three councillors.

4.3 Role Descriptions

Role descriptions are attached for:

- the Chairman of the Audit Committee (Annexe 1); and
- members of the Audit Committee (Annexe 2).

1.3 The audit of the Audit Committee also indicated that good practice suggested that an annual appraisal of the work of the Committee would be beneficial, and therefore, at its meeting on 25 June 2013, the Audit Committee received an Annual Report, detailing the work undertaken by the Audit Committee over the municipal year 2012/13.

2. REVIEW OF PROGRESS IN IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

2.1 At each meeting the Audit Committee is provided with an update on Senior Management's progress in implementing the recommendations raised by Internal Audit following a review in their services areas. The committee considers what action is required in respect of those recommendations that are overdue or appear likely to be implemented later than the target date.

2.2 25 June 2013

2.2.1 The Committee received a report detailing the latest position regarding the implementation of Internal Audit recommendations, along with a request to extend the due dates for three recommendations and cancel another recommendation. As such, additional time was agreed for procuring a pest control contractor, agreeing performance measures with the waste management contractor and investigating options for e-procurement.

2.2.2 The Committee agreed to cancel the recommendation regarding the migration of the Land Charges database from Lotus Notes. It was explained that the existing system would be supported for a further year and the IT manager was confident that the system was stable. It was noted that the Government was looking into transferring responsibility for Land Charges from local government to the Land Registry and therefore a new system might not be required and it would not be appropriate to procure a replacement IT system in the light of this uncertainty. The Committee agreed that the stability of Lotus Notes should be added to the risk register.

2.3 17 September 2013

2.3.1 The Committee received a report detailing the latest position regarding the implementation of Internal Audit recommendations, along with a request to extend the due dates for five recommendations. As such, additional time was agreed for reporting responsive repairs fail/pass rates; completion of an aggregated spend analysis to identify areas of internal joint procurement opportunities; production of routine performance indicators; reconciliation between Contractor records and the Orchard IT system; and the archiving of Gas Certificates.

2.3.2 The Committee expressed concern that a number of recommendations relating to the Housing service were over two months overdue. The Head of Housing Operations and Portfolio Holder for Housing were in attendance at the meeting and reassured the Committee that the audit recommendations were being taken seriously, but that the service was currently undergoing a series of changes relating to staffing and resources and that a report would be taken to the Executive asking it to agree additional spending on staffing. The Committee felt this was very important and agreed to support the proposals for extra staff in the report to the Executive. The Committee also emphasised that future recommendations relating to the Housing service must have realistic due dates.

2.4 19 November 2013

2.4.1 The Committee reviewed the progress made to date in implementing Internal Audit recommendations. The Committee was pleased with the progress made on the recommendations since the last meeting, noting that there were only three outstanding from IT and Housing and the Heads of Service for these areas were present at the meeting to provide an update for Members.

2.4.2 Of those recommendations outstanding, the Committee was advised that the S- A- N- replacement would commence on 2 December 2013 and be completed by the end of the year. The Committee noted that a new Property Services Manager was now in place to take forward the recommendations on responsive repairs – contract management.

2.5 18 March 2014

2.5.1 The Committee received a report detailing the latest position regarding the implementation of Internal Audit recommendations. The Committee was informed that the two housing recommendations relating to KPIs could not be implemented until after an upgrade of the Orchard IT system had been completed. Some Members were concerned by the lack of progress on these recommendations during 2013, as both had an exit meeting date of 23 May 2013. It was explained that there had been staffing gaps in the Housing Service, but the new Property Services Manager was now in post and funding was being sought to review the Orchard IT system so that Housing would no longer have to rely on the contractor to provide performance data.

2.5.2 The Committee nevertheless remained concerned over the lack of updates from the Head of Housing Operations, and requested that a project plan, including deadlines, be produced and presented by the Head of Housing Operations to the Committee at its next meeting in June to provide a clear update on how these audit recommendations would be implemented.

3. **INTERNAL AUDIT PLAN**

3.1 The Audit Committee's terms of reference include provision for the Committee to comment on the progress made in the Audit Plan. At each meeting the Committee receives an update on the current position of the review.

3.2 25 June 2013

3.2.1 The Committee received an update on the current position of the reviews in the 2012/13 plan which showed that all reviews had been completed and no more action was required. The Committee also considered the progress of the 2013/14 plan; it was noted that some reviews had already been completed and others were in progress. The Committee noted the current status of the 2012/13 and 2013/14 Audit Plans.

3.3 17 September 2013

3.3.1 The Committee received an update on the current position of the reviews in the 2013/14 plan. The Committee agreed that two additional reviews concerning Housing Responsive Repairs and a systems review of Orchard Management System be added to the Internal Audit Plan and one review concerning Voids Management be deferred until the following year.

3.4 19 November 2013

3.4.1 The Committee received an update on the current position of the reviews in the 2012/13 plan. The Committee raised concern about the audit of Voids Management being deferred until the next Audit Plan for 2014/15. Members were advised that this was because a service review was in progress and time was being spent on a responsive repairs process improvements review. It was important, and necessary, for this to take place before an audit could take place on Voids Management. The Committee noted the current status of the 2013/14 Audit Plan.

3.5 18 March 2014

3.5.1 The Committee received an update on the current position of the reviews in the 2013/14 internal audit plan. It was noted that for operational reasons, both the Asset Register and Orchard Housing Systems Review were proposed to be deferred to the 2014/15 Audit Plan. An additional review of Housing Structural Repairs Works would be inserted to replace some of the deferred items. It was anticipated that this review would be completed within the next month. The Committee endorsed the proposed changes to the Internal Audit Plan and noted the current progress.

4. **RISK MANAGEMENT**

4.1 Risk Management Update

4.1.1 At its meeting on 25 June 2013, the Committee received a report containing the latest snapshot of the corporate risk registers for Members to consider. The Committee found the Risk Matrix Explanation of Terms to be very useful, and the Head of Finance explained that although risk assessment was based on judgement; the guide helped to ensure that officers were consistent in their assessments.

4.1.2 The Committee was also presented with a summary schedule of current risk areas. It was noted that Waverley was very close to achieving a 60% recycling rate, and therefore it was suggested that the target read to achieve *and maintain* in excess of 60% recycling by 2015. The Committee also suggested that the plan to adopt a new planning Core Strategy in 2013 be revisited in light of the recent decision by the inspector.

4.2 Risk Management Update

4.2.1 At its meeting on 19 November 2013, the Committee received a report proposing a review of the risk management policy and processes with the external risk advisor from Zurich.

4.2.2 The Committee was advised that in July 2013, Waverley's insurance contracts had been renewed following a tendering process. As part of this, officers negotiated for some risk management support to be provided by Zurich Municipal's specialist risk unit and had since met and several observations were made for the Council to consider. The advisors said that the current risk assessment matrix was appropriate but felt that there were too many risks identified in the registers for it to be manageable. They suggested that reporting should be by exception only and should focus on mitigating actions. They further suggested that there needed to be an improvement in action planning and that risk registers should be revised following workshops with officers.

4.2.3 The Committee was in agreement with the recommendations but did ask that officers still made available to Members the larger more detailed document in addition to the revised set of matrixes. The Committee therefore requested officers to review the risk management policy and processes in conjunction with the external risk advisor to ensure that they are as effective as possible and have regard to best practice guidance and implement changes to the risk register as deemed necessary following the review and report these back to the Committee at the next meeting.

4.3 Risk Management Update and Policy and Process Document

4.3.1 At its meeting on 18 March 2014 the Committee received the Risk Management Policy and Process Document which had had been updated with some minor amendments since it had last been reviewed by the Audit Committee in March 2013. The Director of Finance and Resources explained that the Risk Management Policy Document would be reviewed more thoroughly when the new Corporate Plan had been devised.

4.3.2 The Committee was also presented with a revised Corporate Risk Register which had been developed by Heads of Service working in consultation with Zurich. It had been felt that Waverley's existing list of business risks had become too detailed, and therefore a more concise risk register had been produced, focusing on corporate, rather than operational risks.

4.3.3 Members found the document very useful, and hoped that an edited version could be produced that could be shared with the public. There were, however, some concerns around the ease of understanding the document, which, the Committee felt would need to be clarified if the document was to be made public.

4.3.4 The Committee was also concerned that some of the 'likelihood' ratings were unduly pessimistic and perhaps did not take into account the mitigation measures that were already in place; Members felt that this should be reviewed, and the Director of Finance and Resources agreed to take this back to Heads of Service. For increased clarity, it was suggested that two columns could be included, presenting the risk rating both before and after mitigation.

4.3.5 The Committee therefore approved the Risk Management Policy and Process Document and asked that the Corporate Risk Register be reviewed with the observations set out above.

5. REVIEW OF ITEMS CONSIDERED BY THE AUDIT COMMITTEE 2013/14

5.1 External Audit Plan 2012/13

5.1.1 Emily Hill, the Grant Thornton External Audit Engagement Lead was present at the meeting on 25 June 2013 and introduced the report on the Audit Plan for 2012/13. She described Grant Thornton's audit approach in detail, explaining that their audit strategy differed depending on each area being reviewed.

5.1.1 The Committee highlighted the Value for Money review that was to be undertaken concerning the Brightwells redevelopment and it was queried whether the non-financial risks such as bad publicity would be considered. The Head of Finance explained that although the external auditors would not be able to comment on this, it would be picked up as a corporate risk on the risk register. The committee noted the report on the Audit Plan 2012/13

5.2 Certification of Grants and Claims 2011/12

5.2.1 At the meeting on 25 June 2013, Kathryn Sharp from Grant Thornton presented the report on Grants and Claims, which provided a summary of the certification work for 2011/12. The Committee was pleased to note that all claims were submitted on time and there were no significant matters arising from the certification of claims and returns.

5.3 Annual Internal Audit Report for 2012/13

5.3.1 At its meeting on 25 June 2013, the Committee received the Annual Internal Audit Report for 2012/13 which summarised the work carried out by Internal Audit during the year 2012/13 and provided an assurance opinion to support the Annual Governance Statement. The Internal Audit Client Manager informed the Committee that the format of the report had been changed to conform to the Surrey Audit Consortium standard, thus making it easier to compare. The Committee noted the progress and activity completed by the Audit Service in 2012/13 and acknowledged the use of resources of other services used in the council for the investigation of other potentially fraudulent activities not completed by internal audit.

5.4 Policy Revisions – Staff Code of Conduct, Whistle-blowing Policy and Housing Benefits Prosecution Policy

5.4.1 At its meeting on 17 September 2013, the Committee received the report on the updated Staff Code of Conduct and Whistle-blowing Policy both of which had been revised following recommendations from the external auditors, Grant Thornton, as well as an updated version of the Housing Benefits Prosecution Policy which had been revised to incorporate changes in legal requirements.

5.4.2 The Internal Audit Client Manager explained that aspects of the Staff Code of Conduct had been clarified to make sure that all members of staff were aware of their obligations. There had also been significant changes to the Housing Benefits Prosecution Policy in order to take into account the new benefits scheme.

5.4.3 The Committee recommended that these revised policies be approved and adopted by the Council and also recommended that officer ensure that all staff were aware of these documents.

5.4.4 At its meeting on 15 October 2013 the Council resolved to approve the recommendations and adopted the revised policies.

5.5 Statement of Accounts 2012/13

5.5.1 At its meeting on 17 September 2013, the Committee received the statement of accounts for the year ended 31 March 2013. The Head of Finance informed the Committee that the Accountancy team had worked closely with representatives from Grant Thornton in the preparation of the accounts. He explained that international audit standards required the Committee to confirm that the accounts had been prepared on a 'going concern' basis, and added that Waverley's medium-term financial strategy projections were regularly reviewed, and supplemented with frequent budget monitoring reports to the Executive and Overview and Scrutiny Committees.

5.5.2 The Committee commented that the accounts had once again been extremely well prepared and wished to thank all those staff involved. The Committee therefore approved the Statement of Accounts for the financial year ended on 31 March 2013 and the Letter of Representation for 2012/3. The Committee also confirmed that the accounts had been prepared on a going concern basis.

5.6 Annual Governance Statement

5.6.1 At its meeting on 17 September 2013, the Committee received the Annual Governance Statement which set out the key elements of the Council's internal control framework and identified any issues that need addressing in the coming year.

5.6.2 The format of the report had been changed since last year to make it clearer, and the Committee commended officers for the excellent new format, which was very easy to read. The Annual Governance Statement would ensure that managers were aware of the importance of corporate governance and ensure that Waverley maintained high standards of governance. The Committee resolved that the Annual Governance Statement be approved.

5.7 Internal Audit Charter

5.7.1 At its meeting on 17 September 2013, the Committee received the revised Internal Audit Charter, which was a requirement of Public Sector Internal Auditing Standards. It was noted that the charter would be reviewed annually. The Committee resolved that the Internal Audit Charter be approved.

5.8 National Fraud Initiative Update 2012/13

5.8.1 At its meeting on 17 September 2013, the Committee received a report detailing the progress made by officers on the latest results of the Audit Commission's data-matching exercise known as the National Fraud Initiative. It was noted that most of the recommended matches had been completed, but that the

process regarding housing benefits was taking more time because of delays in getting data from third parties.

5.8.2 The Committee noted the resources and activity applied to complete the checks, as well as the resultant outputs of nearly £80,000 for 2011/12 being identified as payments to which residents were no longer entitled regarding housing benefit and single person discount.

5.9 Audit Findings Report

5.9.1 Emily Hill from Grant Thornton was present at the meeting on 17 September 2013 and introduced the Audit Findings Report. She informed the Committee that the Accounts had been received to required timescales and had been prepared to an excellent standard, with only minor narrative adjustments required. No changes were made to the Audit Plan which was considered by the Audit Committee on 25 June 2013.

5.9.2 Two minor control weaknesses were identified as part of the audit; however these did not have an impact on the financial statement, and had been communicated to relevant officers to be actioned. The Committee noted the Audit Findings Report produced by Grant Thornton.

5.10 Annual Audit Letter 2012/13

5.10.1 Emily Hill was present at the Audit Committee meeting on 19 November 2013 and introduced the Annual Audit Letter which summarised the audit of Waverley's 2012/13 financial statements.

5.10.2 The Committee noted that the Annual Audit Letter highlighted a number of areas where the Council was performing well and the key findings arising from the audit were all very positive. Members asked that it be recorded that Officers were thanked for their hard work over the course of the year in achieving this and that there was a press release in the local papers highlighting this positive report.

5.10.3 The Committee thanked officers for their hard work in achieving these conclusions and resolved that Annual Audit Letter 2012/13 be noted. The Committee also asked that a press release be issued, highlighting the positive conclusions from the Letter.

5.11 External Audit Fee Letter 2013/14

5.11.1 Emily Hill introduced the External Audit Fees Letter at the Audit Committee meeting on 19 November 2013. She highlighted that the Council's scale fee for 2013/14 had been set at the same level as 2012/13 of £70,951. Furthermore the scope of the audit would also remain the same. Members noted that fees may change from 2015 when the Audit Commission was no longer in place setting these scales. The Committee resolved to note the Audit Fee Letter 2013/14.

5.12 Certification of Grants and Claims 2012/13

5.12.1 Emily Hill and Dominic Bradley from Grant Thornton were present at the meeting on 18 March 2014 and introduced the report on the Certification of Grants

and Claims for 2012/13. The Committee was pleased to note that only three small errors had been identified which related to Housing Benefit and Council Tax Benefit certification. Emily Hill added that Housing Benefit returns were very complex, and very few Councils required no amendments whatsoever in this area. The Committee therefore noted the Certification report for 2012/13.

5.13 External Audit Progress Report

5.13.1 Emily Hill was present at the meeting on 18 March 2014 and introduced the External Audit Progress Report which provided the Committee with an update on the work of the external auditors. With regard to the interim accounts audit, it was noted that the material financial systems had been checked to ensure that the correct controls were in place and no issues had been found. The Committee was informed that it would be presented with a full External Audit Plan at its meeting in June.

5.13.2 The Progress report also included a summary of emerging national issues and 'challenge questions' for the Committee to consider. These included the implications of the Local Audit and Accountability Act which would allow Councils to appoint their own auditors in the future.

5.13.3 Members expressed concern that a number of open questions had been raised which officers had not had an opportunity to respond to. It was acknowledged that some of these issues may be more relevant to Waverley than others and that many of these issues had already been communicated to Councillors in other ways, such as at Overview and Scrutiny Committees.

5.13.4 The Committee requested that officers provide a brief response outlining Waverley's position regarding the challenges that had been raised by the external auditors. It was also suggested that if a similar report was to be presented to the Committee in future, this should be done in liaison with officers so that the Committee could also take into account how Waverley was addressing such challenges.

5.13.5 The Committee noted the contents of the Progress Report and asked officers to present a report to the June meeting of the Audit Committee covering Waverley's responses to the emerging challenges raised by Grant Thornton.

5.14 Proposed Audit Plan for 2013-14

5.14.1 At its meeting on 18 March 2014 the Committee received the draft internal audit plan for 2014/15. The Internal Audit Client Manager informed the Committee that she had conducted a risk assessment and consulted with Heads of Services in order to determine which areas would benefit from an audit review. Ultimately, the areas for review were selected based on a number of criteria, including financial risk and the date of last audit.

5.14.2 Members were pleased to note that Waverley Training Services had been included as an area to be reviewed as it was felt that Waverley needed to make the most of this high-performing area. Following questions from Members regarding Building Control, officers reported that the Executive would be commissioning its own review of the Building Control service and therefore this did not need to be

included in the Internal Audit Plan. The committee endorsed the draft Internal Audit Plan for 2014/15.

The Committee noted the annual report for 2013/14.

ANNEXE 1

AUDIT COMMITTEE CHAIRMAN ROLE DESCRIPTION

Purpose

1. To provide leadership of and direction to the Committee
2. To demonstrate to the public that Waverley is committed to high standards of Corporate Governance
3. To ensure that adequate resources (financial and officer support) are identified and sought from the Council
4. To chair and manage Committee meetings and ensure the Committee achieves its terms of reference

Duties and responsibilities

1. To encourage Committee members to obtain necessary skills to contribute the work of the Committee and to work with officers to provide training if necessary
2. To endeavour to engage all members of the Committee in its activities
3. To lead the Committee, in consultation with officers, in prioritising its work
4. To develop a constructive relationship with the appropriate officers, their staff and where appropriate, with relevant portfolio holders
5. To be willing to learn about the professional disciplines and services relevant to the work of the Committee
6. To Chair the Committee in a fair and open manner and encourage members in their role of promoting and maintaining high standards of Corporate Governance.

AUDIT COMMITTEE CHAIRMAN PERSON SPECIFICATION

To fulfil his or her role as set out in the role description, an effective Audit Committee Chairman requires:

Providing leadership and direction:

- Commitment to highest standards of financial management
- Understanding of the Council's role in providing value for money
- Communication skills
- Knowledge of financial and governance issues
- Ability to manage the work of the committee
- Ability to support and develop necessary skills in fellow members of the committee

Promoting the role of the Audit Committee:

- Understanding and appreciation of the financial and governance framework
- Ability to inspire and enthuse Committee members for the work of the Committee
- Integrity and the ability to set aside own views and act impartially
- Knowledge and understanding of the relevant code(s) of conduct and protocols and the ability to champion them
- Reinforcing public confidence in the work of the Committee and the Council's commitment to value for money

Internal governance, ethical standards and relationships:

- Knowledge and understanding of the Corporate Governance processes and protocols
- Knowledge of and commitment to the values of the Council
- Knowledge of the basic financial framework of an Audit Committee.

ANNEXE 2

AUDIT COMMITTEE MEMBER ROLE DESCRIPTION

Purpose

1. To participate in the proactive work of the Audit Committee in maintaining and improving high standards of financial governance and developing value for money.

Duties and responsibilities

1. To be aware of the particular nature of the work of the Audit Committee
2. To have sufficient knowledge to contribute to the function of the Committee
3. To promote and support good financial governance by the Council
4. To understand the respective roles of members, officers and external parties operating within the Audit Committee's area of responsibility
5. To have an interest in all areas of Waverley's activities
6. To be committed to promoting value for money.

AUDIT COMMITTEE MEMBER PERSON SPECIFICATION

To fulfil his or her role as laid out in the role description, an effective Member of an Audit Committee requires the following:

Understanding the nature of the Audit Committee:

- Commitment to high standards of Corporate Governance
- Knowledge of financial management and procedures
- Maintenance of knowledge
- Objectivity and judgement

Governance, ethical standards and relationships:

- Knowledge and understanding of the audit process, Code of Conduct(s) and protocols
- Knowledge of and a commitment to the values of the Council
- Commitment to transparency and high standards of conduct.

ANNEXE 3

The Audit Committee met four times, on 25 June, 17 September and 19 November 2013, and 18 March 2014. The membership and attendance at meetings is detailed below:

	25 June 2013	17 Sept. 2013	19 Nov. 2013	18 March 2014
Cllr Tom Martin (Chairman)	✓	✓	✓	
Cllr Richard Gates (Vice-Chairman)	✓		✓	✓
Cllr Jim Edwards	✓	✓	✓	✓
Cllr Tony Gordon-Smith	✓	✓	✓	✓
Cllr Stephen Hill	✓		✓	
Cllr Jennifer O'Grady		✓		
Cllr Donal O'Neill	✓	✓	✓	
Cllr Peter Isherwood [from 18 Feb.]				
Cllr Wyatt Ramsdale [from 18 Feb.]				✓