

Audit Panel

Tuesday, 11th June, 2013

MEETING OF AUDIT PANEL

Members present: Alderman Rodgers (Chairman); Alderman M. Campbell;
Councillors Jones, Lavery and Mr. D. Bell.

In attendance: Mr. R. Cregan, Director of Finance and Resources;
Mr. M. McBride, Head of Finance and Performance;
Mr. A. Wilson, Head of Audit, Governance and Risk
Services;
Mr. A. Harrison, Audit, Governance and Risk
Services Manager;
Ms. C. O'Prey, Audit, Governance and Risk
Services Manager;
Mr. T. Wallace, Financial Accounting Manager;
Mrs. E. Eaton, Corporate Health and Safety Manager;
Mr. R. Allen, Director, Northern Ireland Audit Office;
Mr. A. Knox, Audit Manager, Northern Ireland Audit
Office; and
Mrs. P. Scarborough, Democratic Services Section.

Apologies

Apologies for inability to attend were reported from Alderman Smyth and Councillor Mullan.

Minutes

The minutes of the meeting of 12th March were taken as read and signed as correct.

Declarations of Interest

No declarations of interest were reported.

Belfast City Council's Assurance Framework

The Director of Finance and Resources reminded the Panel that the Council was required to produce a complex set of draft accounts for external audit review and, in support of that, to produce an Annual Governance Statement which described the governance arrangements and the process for monitoring the effectiveness thereof.

He explained to the Panel the key elements of the year-end process and the framework, which had been developed to ensure that the organisation complied with statutory requirements and so that the Members and senior officers had effective,

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ongoing oversight of the governance and assurance arrangements. He provided the Members with an Assurance Framework which showed key sources of assurance and the basis upon which that assurance had been provided, in particular, the Corporate Plan review and update for 2013/2014; an annual performance report; the annual Financial Report; an annual Management Accounts, which was a summary of the accounts showing spend by department, service and function; the quarterly Risk Management report; an updated Code of Governance; an Annual Assurance Statement from the Head of Governance and Risk Services; the quarterly Health and Safety reports and the Annual Governance Statement.

The Panel noted the information which had been provided.

Draft Financial Statements 2012/2013

The Panel considered the undernoted report:

“Relevant Background Information

The purpose of this report is to present to the Audit Panel the Financial Accounts of the council for 2012/13.

The Financial Accounts are an important element of the council’s overall corporate governance framework as they provide assurance to Members and ratepayers on the stewardship of the council’s finances and its financial position.

The Financial Report and accounts for the year ended 31 March 2013, as attached, have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom 2012/13 based on International Financial Reporting Standards and the Department of the Environment Accounts Direction, Circular LG 09/13 dated 12 April 2013.

I can confirm that the Statement of Accounts for the year ended 31 March 2013 has been prepared in the form directed by the Department of the Environment and in my opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

Key Issues

Reserves

The credit balance on the District Fund Reserves has increased to £20,614,051 (of which £8,290,376 relates to specified reserves). The movement on the reserves balance is summarised in Table 1 below:

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Table 1: Summary of Reserves Position

Opening Balance	£13.9m
Prior Year Adjustments	<u>£ 1.0m</u>
Revised Opening Balance	£14.9m
In year movement on reserves	£ 1.8 m
2012/13 Finalisation	£ 3.9 m
Increase in Reserves	£ <u>5.7 m</u>
Closing Balance	£20.6m
Specified Reserves at year end	<u>£ 8.3m</u>
Balance Available	<u>£12.3m</u>

District Fund £20,614,051

The District Fund Reserves can be used to supplement income and unexpected expenditure in future years. Of the £20,614,051, £8,290,376 relates to expenditure committed at year-end.

Capital Fund £17,979,319

The capital fund is made up of the City Investment Fund (£12,979,319). The fund has been created to support key partnership projects to regenerate Belfast and help lever substantial funds from other sources, and the Local Investment Fund (£5m) to fund smaller local regeneration projects.

Capital Receipts Reserve £961,791

These are capital receipts which have originated primarily from the sale of assets and which have not yet been used to finance capital expenditure. This amount relates mainly to the sale of land & buildings at Loop River (£860,000) which has been ring-fenced for the development of the capital scheme "Loop River – New Facilities".

Other Fund Balances and Reserves £7,395,483

This relates to the Election Reserve (£413,887) which has been set up to smooth the cost of running council elections and a Sinking Fund (£6,981,596) which has been set up to repay the Council's interest only mortgages.

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Capital Programme

In 2012/13 the council committed to a programme to invest £150m in capital projects including £75m in council facilities for local communities, £20m in partnership projects which will contribute to city regeneration, £50m levered from Europe and other sources to provide key economic infrastructure projects and £5m in smaller local regeneration projects.

Debt

The overall level of trade debtors had decreased steadily over the previous 3 years, reducing from £10m at 31 March 2008 to £4.2m at 31 March 2013. Included in this figure are invoices to the value of £1.1m raised in the last three weeks of the financial year. The majority of this money was paid by the end of April 2013, with the total debt down to £2.98m. An analysis of trade debtors, inclusive of VAT, for the last two years is shown below:

	31 March 2013	31 March 2012
Less than three months	£3,015,062	£4,260,233
Three to six months	£84,508	£137,235
Six months to one year	£226,735	£191,602
More than one year	£883,437	£1,110,712
Total	4,209,742	£5,699,782

Creditors

The council has a target of paying invoices within 30 days. During the year the council paid 53,340 invoices totalling £97,597,574

The average time taken to pay creditor invoices was 24 days for the year ended 31 March 2013.

The council endeavours to process invoices as quickly as possible and monitors these figures on a regular basis.

Resource Implications

Financial

None

Human Resources

None.

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Asset and Other Implications

None.

Recommendations

The Audit Panel is requested to note the Council's financial accounts and report for the year ended 31 March 2013."

The officers from the Finance and Resources Department answered a number of questions put by the Members in relation to the format of the information provided, the level of the reserves, the decrease in debtors, the reduction in overtime costs and they undertook to provide a range of formats for the Draft Financial Statements for the Panel's consideration in the forthcoming year. It was noted that a report on overtime and agency would be submitted to a future meeting of the Panel.

The Panel noted the information which had been provided, a copy of which was available on the Modern.gov website.

**Corporate Risk Management –
Quarter ended March, 2013**

The undernoted report was submitted for the consideration of the Panel:

"1 Relevant Background Information

The need to have effective risk management arrangements is a regulatory requirement placed on the Council and represents accepted good practice.

The purpose of this paper is to:

- **report to the Audit Panel on the operation of the assurance processes over the Council's arrangements for the management of risk for the quarter ending March 2013**
- **present the updated corporate risk register for quarter ending March 2013**
- **update the Audit Panel on the procurement of the new integrated corporate action tracking, risk management and audit management system**
- **update the Audit Panel on business continuity management.**

2 Key Issues

1. Assurance on the Management of Risk

Management Assurance

Each of the 14 risks in the corporate risk register has a nominated Risk Owner who is responsible for ensuring that the risk is managed effectively and evidenced as such in the relevant departmental risk action plans.

Management are responsible for ensuring that risks are properly identified, evaluated, managed and reviewed. Departmental Risk Champions co-ordinate and monitor the update of the risk registers and risk action plans within the Department.

In order to obtain assurance on the management of risk, on a quarterly basis each Chief Officer and the Head of Human Resources, prepares and signs a quarterly assurance statement to:

- confirm compliance with risk management processes
- list the key risks that they have responsibility for managing (corporate risks and 'red' departmental risks)
- confirm that there are appropriate action plans in place to manage these risks
- identify any proposed actions and, where applicable, explain any slippage
- provide a formal assurance that the risks are being managed.

The above process is extended to all Senior Managers for the year-end, to inform the preparation of the Annual Governance Statement.

AGRS can confirm that, for the quarter ending March 2013, all Chief Officers, Heads of Services and Senior Managers have signed Annual Assurance Statements confirming that the corporate, departmental and operational risk registers and action plans have been reviewed and updated and reporting any significant risk and internal control issues in their area of responsibility.

AGRS Assurance

In order to provide assurance over the management of the red corporate risks and also to inform the preparation of the Annual Governance Statement for the y/e March 2013 financial

report, AGRS undertook a follow-up review of the management of these risks in early April 2013. The draft reports were discussed with the Directors and formally issued late April / early May 2013. A separate paper has been prepared on the results of these reviews by AGRS.

2. Corporate Risk Register

There have been many changes proposed to the corporate risk register this quarter, with changes emanating from the discussions with AGRS during the recent review of these risks along with the regular quarterly risk and audit update meetings that were held with each Director.

- **Risk 1 re financial management – the risk causes have been expanded to include:**
 - **The full financial impact of Local Government Reform is not yet known**
 - **Late submission of De –Rating Grant**
 - **A reduction in external income streams from demand-led services e.g. Zoo, Malone House and Belfast Castle**
 - **Financial impact of the future waste disposal and recycling requirements not planned for**

- **Risk 2 re waste management – the risk rating has reduced from High to Major as contracts are in place to remove a greater percentage of recyclables from black bins and commercial waste, and also the commencement of the procurement exercise for the inner city collection regime. There is also a new risk cause of ‘the proposed RWTP (interim) contingency arrangements inadequate for Belfast and may result in the Council missing waste targets.’**

- **Risk 3 re asset management – the risk rating has reduced from Major to Significant due to recent developments that reaffirm the councils commitment to a more strategic and centralised approach to asset management, including the decision in Nov 2012 by SP&R Committee that all capital projects and revenue projects which are related to the Investment Programme must go through the Stage process where decisions on which projects progress are taken by SP&R and allocation of formal responsibility for delivery of the physical investment programme to the Director of Property & Projects from April 2013.**

- **Risk 4 re staff management – there is a slight amendment to the risk cause to now read ‘Lack of**

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capacity within the organisation (e.g. leadership, competence, resources, skills, structures) to deliver the strategy and plan'

- Risk 6 re Local Government Reform – there is a slight amendment to the risk cause to now read 'Shortfall in Council capacity or resources to deliver Local Government Reform or the transfer of new functions (e.g. planning, regeneration, community development infrastructure programme)' also deletion of a risk cause re ineffective programme management.
- Risk 7 re Health and Safety - the risk causes have been expanded to include:
 - Inadequate governance / oversight arrangements
 - Lack of knowledge of H&S risks at local level
 - Poor management framework (policies, procedures, training)
 - Low awareness by management of H&S risks
- Risk 8 re business continuity management – there is a new risk cause re 'Lack of preparation for G8'
- Risk 11 re maximising the collectible rates – the risk rating has reduced from Major to Significant to reflect the following:
 - The positive movement in the APP/EPP variance and the decision to strike a 0% District Rate increase for 2013/14 in the current economic climate
 - BCC's work with Land & Property Services (LPS) to determine the risks and trends associated with the rate base for the city in advance of confirmation of the final Estimated Penny Product (EPP) which was used for the calculation of the District Rate for 2013/14.
 - The vacant property work being undertaken by the council's Building Control service, has proved to be invaluable in mitigating the risk of reduced income by adding around £3m to the collectable rate over the past two years.
- A new risk was proposed, distinct from risk 11 'Fail to sustain and enhance the rate base and manage the rate setting process for the Shadow Council.' A risk action plan is under development.
- risk 12 changed from 'failure to maximise the drawdown of European funds by missing EU funding deadlines' to now read 'Failure to attract EU / other external funding and manage and deliver designated capital projects

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within deadlines and in compliance with funding requirements' with the key causes being:

- Fail to ensure Letters of Offer for the six projects are in place by December 2013
- Fail to deliver the six key projects by December 2015
- Fail to fully comply with EU funding requirements as stipulated in the Letters of Offer.
- Given the re-definition risk 12, CMT have confirmed that the Director of Development continues to be the Risk Owner.

- Risk 13 re the Investment Programme – the risk rating has reduced from Major to Significant to reflect progress made in the areas of finance; job, training and education opportunities; projects completed/investment to date and; major projects expected to be completed in the next 12 months.

The corporate risk register (appendix 1) has been updated to reflect the above changes and was agreed by CMT on 29 May 2013.

The Audit Panel is asked to note that the Corporate Health and Safety Manager will be issuing a formal request shortly for all service risk registers and action plans to be extended to include key H&S risks, support will be provided in this process.

3. Integrated Corporate Action Tracking, Risk Management and Audit Management System

The new system, MK insight, has been installed and is currently subject to user acceptance testing. At the most recent round of quarterly risk and audit update meetings with Directors and Departmental Risk Champions, the proposed roll out of the system was discussed as was the importance of ensuring that risk registers and action plans are reviewed well in advance of the roll out to ensure that good quality data is loaded onto the new system. CMT have noted the agreed plan for review and update of risk registers and roll out of the system in line with the agreed timeframe as set out below.

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Department	Review and update of Risk Registers and Risk Action Plans to load onto system	Training and roll out of system
Finance & Resources	Complete (Departmental Risk Register to be finalised)	Training and roll out June / July 2013
Parks & Leisure	May / June	Training and roll out – every Wednesday and Thursday during October/November 2013
Health and Environmental Services	June	
Development	July	
Property & Projects	August	
Chief Executive's	September	

4. Business Continuity Management - Update

Business continuity is a risk within the corporate risk register. One of the key ways that Members and Chief Officers can gain assurance over the arrangements we have in place to manage a disruption to our services, is that the Business Continuity (BC) plans are up to date and have been exercised (at least annually) to ensure their effectiveness.

An information / training session was organised for the BCM champions on 27 March 2013 with guest speakers from the Northern Ireland Fire and Rescue Services and the Department of Agriculture and Rural Development, who gave insightful presentations to the group.

All 15 critical services have undertaken their BC plan exercise for 12/13.

G8 - BCM

An urgent meeting of the BCM Champions was held on 8 May 2013 to consider the necessary steps to take to prepare for the G8 event. Key actions arising from this meeting that were to be completed by 22nd May 2013, are as follows:

- **G8 / Business Continuity Resilience Measures template to be prepared, signed off and saved to BCM shared drive**
- **Business Continuity Plan reviewed and updated to deal with G8 specific scenarios, signed off and saved to drive**
- **Business Continuity Plan to be communicated to staff**
- **Confirm key premises / locations information**
- **Provide key contact numbers**

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As at 23rd May 2013, the majority of the above tasks have been completed. Where some tasks remain outstanding, AGRS has written to each Director with a reminder to complete the outstanding tasks urgently.

Chief Officers were reminded that the G8 / Business Continuity Resilience Measures report and the Business Continuity Plan for each critical services are to be signed off by the Business Continuity Champion, Line Manager / Head of Service and Director in order to be in a position to provide assurance that adequate steps have taken regarding delivery of these critical services over the G8 period.

5. Pandemic Planning - Update

There is no new information to report, the current pandemic alert level remains 3 (of 6), which 'correlates with preparedness, including capacity development and response planning activities'.

3 Resource Implications

Financial

None.

Human Resources

None.

Asset and Other Implications

None.

4 Equality Implications

None.

5 Recommendations

1. The Audit Panel should note the updated corporate risk register for quarter ending March 2013
2. The Audit Panel should note that the Corporate Health and Safety Manager will be issuing a formal request shortly for all service risk registers and action plans to be extended to include key H&S risks, support will be provided in this process.
3. The Audit Panel should note that CMT have agreed to review and update risk registers in advance of roll out of the system, in line with the agreed timeframe.
4. The Audit Panel should note that the G8 / Business Continuity Resilience Measures report and the Business Continuity Plan for each of their critical

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services are to be reviewed and signed off in order to be in a position to provide assurance that adequate steps have taken regarding delivery of these critical services over the G8 period.”

After discussion, the Panel adopted the recommendations within the report.

**Review of the Management of Key Corporate Risks –
Follow up**

The Audit, Governance and Risk Services Manager reminded the Panel that, following the review of the Annual Governance Statement for 2011/2012 and the Corporate Risk Register, it had requested that an independent assurance be provided on the management of the key corporate risks, including a mid-year update on the significant governance issues which had been reported therein. The Service had reported the results of the review of the six corporate risks to a special meeting of the Audit Panel which had taken place in October, 2012. At that meeting, the Audit Panel had agreed that the Audit, Governance and Risk Service would undertake a further independent review, in April, 2013, of the progress to manage those risks which would inform its consideration and approval of the Annual Governance Statement for 2012/2013.

The Panel was advised that the Annual Governance Statement for 2012/2013 had disclosed eight significant governance issues which confronted the Council, which had been based upon the red risks which were contained within the Corporate Risk Register, viz., waste management; asset management; local government reform; rates; the Investment Programme; information management (freedom of information and data protection); health and safety; and European Union and other external funding for key capital projects.

The Audit, Governance and Risk Services Manager informed the Panel that the Service could provide a reasonable assurance that the key corporate risks were being proactively managed and she assured the Members that the risk owners had put a considerable effort into developing actions plans to enable them to so do. The Service acknowledged the significant work which had been undertaken and emphasised the importance of managing those key corporate risks, in particular, those which had remained red, and the need for effective monitoring of the risk action plans and the continued operation of key controls and the need to ensure that there was a robust assurance framework around the management of the risks. The Audit, Governance and Risk Services Manager provided a summary of the key controls and proposed actions to manage the seven corporate risks which had been reviewed.

The Panel noted the information which had been provided.

Code of Governance Annual Review

Following a recent review, the Audit Panel noted the contents of a report in relation to the updated Code of Governance for the Council, including the range of improvement actions which would be implemented to enhance further the governance

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arrangements within the organisation. It was reported that the Code had been updated to reflect the work which had been undertaken in relation to the development of a draft Organisational Development Strategy; the ongoing implementation of the appraisal framework for Chief Officers, Heads of Service and Senior Managers; the ongoing design and delivery of the Core Skills programme; the bi-monthly monitoring of departmental improvement action plans in relation to the Investors in People framework; and an independent external review of the Audit, Governance and Risk Service against the Chartered Institute of Public Finance and Accountancy standards.

In addition, the Code had been updated to reflect a number of planned improvement actions in respect of the development of a Strategic Planning Framework and a Performance and Accountability Framework; the implementation of a corporate complaints improvement plan; projects to sustain and enhance the rate-base and the management of the rate setting process; the development of a City Financing Strategy and a Capital Financing Strategy; the review of the requirements of the Local Government Reform Bill; the implementation of an integrated action tracking, risk management and audit management system and associated improvement plan; and the implementation of agreed actions arising from the external review of corporate health and safety.

Arising from the discussion, the Director of Finance and Resources paid tribute to those staff from within his Department who had worked on the development of a new system for dealing with complaints received within the organisation.

**Head of Audit, Governance and Risk Services –
Annual Assurance Statement 2012/2013**

The Panel noted the contents of a report of the Head of Audit, Governance and Risk Services regarding the Annual Assurance Statement for 2012/2013. The Statement constituted his professional opinion on the adequacy and effectiveness of the Council's internal control environment and took into account the key elements of its internal control arrangements, including risk management and governance arrangements, the results of audit work which had been undertaken during that period and the future development which might lead to improvements in internal control.

**Belfast City Council –
Annual Governance Statement 2012/2013**

The Panel considered the undernoted report:

“Relevant Background Information

The Council has a statutory responsibility to annually prepare and publish an Annual Governance Statement (AGS) as part of the Financial Report.

As required the statement for the year 2012/13, has been prepared in line with the template outlined in the Accounts Directive provided by Department of the Environment (DOE).

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The AGS is consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government'. In addition, the AGS takes account of the 2010 CIPFA Statement on the Role of the Chief Financial Officer in Local Government.

The AGS explains how the Council has complied with their statutory duties under the 2005 Order and also meets the relevant requirements of Regulation 2A of the Local Government Accounts and Audit (Amendment) Regulations (Northern Ireland 2006).

Specifically the AGS sets out:

- Scope of responsibility of the Council in relation to governance
- The purpose of the governance framework
- The governance framework in place
- Review of effectiveness of the governance framework
- Significant governance issues to be disclosed
- Update on action taken during 2012/13 to manage the significant risk and internal control issues declared in the AGS for 2011/12 (on the Modern.gov website.)

The AGS is approved by the Chair of Strategic Policy and Resources, the Chief Executive and the Director of Finance and Resources. It is subject to review by the LGA (NIAO) as part of their annual audit.

Key Issues

The purpose of this report is:

1. To present the Audit Panel with the AGS for 2012/13 for consideration.
2. To ask the Audit Panel to note and endorse the key actions taken to manage the significant issues that were declared in last year's AGS. These are included at Appendix 1 in the AGS for 2012/13 (pages 22 – 34)
3. In particular, to ask the Audit Panel to approve the significant issues (disclosures) which warrant inclusion in this year's AGS (pages 16 - 21 of the AGS for 2012/13).

The AGS is an important document and it is important that the Assurance Board are fully aware of its contents. The disclosures in the statement are based upon the Council's

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corporate risk register (as set out in the separate paper on Corporate Risk Management) and take into consideration the disclosures made by managers in their individual assurance statements. The statement also incorporates a summary of the Head of AGRS' annual assurance statement.

Resource Implications

There are no significant resource implications.

Recommendations and decision required

- 1. The Audit Panel is asked to approve the Annual Governance Statement for 12/13 as attached at Appendix A and recommend the AGS for approval of the Strategic Policy and Resources Committee.**
- 2. The Audit Panel is asked to note and endorse the key actions taken to manage the significant issues that were declared in last year's AGS. These are included at Appendix 1 in the AGS for 2012/13 (pages 22 - 34)**
- 3. In particular, the Audit Panel is asked to approve the significant issues (disclosures) which warrant inclusion in this year's AGS (pages 16 - 21 of the AGS for 2012/13)."**

After discussion, the Panel adopted the recommendations within the report.

**Audit, Governance and Risk Service –
Progress Report, June, 2013**

The Panel considered the Audit, Governance and Risk Service's progress report and was advised that a number of assignments within the Service's 2012/2013 Plan had been finalised since the last meeting including reports in relation to a number of financial and operational areas. The key issues arising from the report were highlighted in relation to fraud awareness and investigations; an update on the actions which had been taken to implement the findings from the recent external review of the Audit, Governance and Risk Service; and the feasibility of putting in place a call off contract for audit related services to enable the Service to procure such work in order to complete the Service's annual plan of work.

Following discussion, during which the Members paid tribute to Mr. J. Harrigan, Principal Auditor, who would be leaving the Council in the near future following thirteen years' service, the Panel noted the contents of the report and authorised the Head of Audit, Governance and Risk Services to enter into a call-off contract agreement for audit related services.

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Corporate Health and Safety

The Corporate Health and Safety Manager provided the Panel with an update in relation to the health and safety priorities which had been identified for 2013/2014 and reviewed the progress in connection with the key performance indicators for the fourth quarter of the year 2012/2013. She outlined the progress with regard to the various work strands which were ongoing in relation to the impending transfer of the occupational health aspect of the service to the Corporate Human Resource Section; the consideration of the appointment of Health and Safety Champions within departments; and accident statistics and trends in relation to slips, trips and falls.

After discussion, the Panel noted the information which had been provided.

Year End Absence Rates 2012/2013

(The Head of Human Resources attended in connection with this item.)

The Audit Panel noted the contents of a report providing information in respect of the year end absence figures for 2012/2013. The Head of Human Resources reported that, at the end of March, 2013, the average number of days' sickness absence per full time employee was 10.33 which had resulted in the target to reduce sickness absence to 10.3 days by that time being met. She informed the Panel that three departments had met their target, viz., the Chief Executive's, Finance and Resources and Development, and the three remaining departments had failed to meet their targets. Thirty-nine percent of staff had no absence during the year.

The Panel noted the information which had been provided and recommended that the Strategic Policy and Resources Committee, at its meeting on 21st June, in considering the minutes, approve the proposed target absence of ten days by March, 2015.

Date of Next Meeting

The Panel agreed that its next meeting would take place in the Lavery Room at 1.00 p.m. on Tuesday, 10th September. In addition, the Panel agreed that a special meeting be held at 10.00 a.m. on Tuesday, 22nd October in order to consider the Audit Office's draft findings in respect of the Council's Annual Accounts 2012/2013.

Chairman