

BRIGHTON & HOVE CITY COUNCIL**AUDIT & STANDARDS COMMITTEE****4.00pm 25 JUNE 2013****COUNCIL CHAMBER, HOVE TOWN HALL****MINUTES**

Present: Councillors Hamilton (Chair), A Norman (Opposition Spokesperson), Deane, Smith, Summers, Sykes and Wealls

Independent Persons & Co-opted Members: Dr David Horne

PART ONE**1. PROCEDURAL BUSINESS****1a Declarations of interests**

1.1 There were none.

1b Exclusion of the press and public

1.2 In accordance with Section 100A of the Local Government Act 1972 ("the Act"), the Committee considered whether the public should be excluded from the meeting during consideration of any item of business on the grounds that it is likely in view of the business to be transacted or the nature of the proceedings, that if members of the public were present during it, there would be disclosure to them of confidential information as defined in Section 100A (3) of the Act.

1.3 **RESOLVED** - That the public are not excluded from the meeting.

2. MINUTES

2.1 **RESOLVED** – That the Chair be authorised to sign the minutes of the meeting held on 16 April 2013 as a correct record.

3. CHAIR'S COMMUNICATIONS

3.1 The Chair explained that, although substitutes were not allowed on the Committee, Councillor Pissaridou was present in place of Councillor Lepper. At his discretion she would be able to ask questions and take part in the debate, but would be excluded from voting on any items on the agenda.

4. PUBLIC INVOLVEMENT

4.1 There were none.

5. MEMBER INVOLVEMENT

5.1 There were none.

6. AUDIT & STANDARDS COMMITTEE WORK PROGRAMME 2013/14

6.1 The Committee considered a report of the Executive Director of Finance & Resources and the Head of Legal & Democratic Services in relation to the Audit & Standards Committee Work Programme 2013/14. The report presented the proposed 2013/14 Audit & Standards Committee work programme for consideration.

6.2 The Head of Legal & Democratic Services explained that subject to the review of the constitution currently taking place some items might come forward, and it was the intention that the Committee would continue to review protocols in a similar way to the work undertaken by the decommissioned Standards Committee.

6.3 Councillor Wealls asked how the work of the Committee could link up to other areas of the Council, and he made reference to the work of the Personnel Appeals Sub-Committee. In response Officers agreed to take this matter away for further consideration, and to propose a way forward by way of a report to a future meeting. Councillor Pissaridou also referenced her own personal experience where recommendations made at Personnel Appeals Sub-Committee meetings had not been followed up.

6.4 Following a query from Councillor Summers it was clarified by Councillor Hamilton that the Targeted Budget Management (TBM) reports were referred to the Committee for information from the Policy & Resources Committee.

6.5 Dr Horne stated that it was very helpful to have the internal audit progress reports at most meetings, and he proposed that they be reported to every meeting as a standing item. This was then agreed by the Committee.

6.6 Councillor Wealls highlighted the potential for benchmarking, and asked what lessons the Committee could learn from the way other local authorities discharged similar functions through committee. Officers noted that there would be some benchmarking work undertaken later in the year; there would also be reviews of the effectiveness of audit and there had in the past been a working party to look at similar issues.

6.7 RESOLVED:

- (i) That the Committee notes the proposed Audit & Standards Committee Work Programme for 2013/14 as set out in the Appendix.
- (ii) That the Committee requests the Head of Audit & Business Risk to keep the Work Programme updated to reflect new items as they are identified.

- (iii) That the Committee receive internal audit progress reports at each meeting.

7. AUDIT & STANDARDS COMMITTEE ANNUAL REPORT 2012/13

- 7.1 The Committee considered a report of the Executive Director of Finance & Resources and the Head of Legal & Democratic Services in relation to the Audit & Standards Committee Annual Report 2012/13. The draft annual report was attached to the agenda papers at Appendix A to the report, and it provided a summary of the Committee's achievements and performance during the 2012/13 municipal year. The report had been prepared on behalf of the Committee Members. The preparation of an annual report was recognised as best practice for Committee by the Chartered Institute of Public Finance and Accountancy (CIPFA) in providing assurance to the Council over its role in governance.
- 7.2 The Head of Legal & Democratic Services extended his thanks to the work of the two co-optees to the Committee, and stated that they had both performed very well in their roles. Councillor Hamilton suggested that some wording to this extent could be added to the report, and this request was agreed by the Committee.
- 7.3 Dr Horne highlighted the 'looking forward' section of the report and suggested it could be helpful to have some reference to work undertaken in relation to the Standards role and the Code of Conduct.
- 7.4 Councillor Ann Norman echoed the comments made by Dr Horne, and stated how important the role of the co-optees was to the Committee, and how important it was to take a differing perspective when considering reports.
- 7.5 **RESOLVED**
 - (i) That the Committee consider the draft report and agree it subject to the amendments outlined above.
 - (ii) That the Committee refer the agreed report to Full Council for information.

8. SUBSTITUTION ON AUDIT & STANDARDS COMMITTEE

- 8.1 The Committee considered a report of the Head of Legal & Democratic Services in relation to Substitution to the Audit & Standards Committee and Composition of Standards Panels. The current Council procedure prohibited substitutions onto the Audit & Standards Committee, and this had recently resulted in less than full attendance at some meetings of the Committee; the report proposed that Full Council be recommended to amend the rules so as to allow substitution. The report also sought approval for a change to the arrangements for convening a Standards Panel so that the membership could include an Independent Member.
- 8.2 Councillor Wealls expressed concern that the proposed changes to the composition of Standards Panels could result in less political diversity, and Panels should not be made up of Members from only one political group. The Head of Legal & Democratic Services noted that in practical terms this would not be the case; and Panels would continue to

be operated on a cross party basis, but the report now allowed an Independent Member to sit on the Panel.

- 8.3 Councillor Ann Norman agreed that Panels should always be cross party, and she stated that Officers always reflected this makeup when putting Panels together. She went on to say that she welcomed the representation of the Independent Member on Panels, and that it was important the Committee allow substitutions at meetings of the full Audit & Standards Committee. Councillor Ann Norman also suggested that membership of the Standards Panels be offered to all Members of the Audit & Standards Committee – subject to them being suitably trained.
- 8.4 Councillor Hamilton stated that there were training sessions on the Code of Conduct in July which he hoped more Members would be able to attend, and he hoped there could be a situation where more Members were trained to sit on Standards Panels as cross party representation was so important.
- 8.5 In response to a query from Councillor Pissaridou it was confirmed that Members needed to be trained before they could sit on Standards Panel in a similar way to Personnel Appeals Sub-Committees or Licensing Panels.
- 8.6 The Head of Legal & Democratic Services confirmed that the Code of Conduct training sessions would be open to all Members, but it was not the intention to allow all Members to substitute on Standards Panels who were not on the parent Audit & Standards Committee as they needed to be very familiar with the relevant procedures. He confirmed that if a member of Audit & Standards Committee wished to serve on a Standards Panel but had no prior experience or the necessary knowledge or skills, appropriate training would be arranged. He suggested that the composition of the Panel could be increased to a maximum of four elected Members and one independent person to help address Members' concerns in relation to cross party representation. Councillor Summers asked how this would impact on and what provision there was if a vote were tied; in response it was clarified that the Panel appointed a Chair who would be able to exercise a casting vote in the event of a tie.
- 8.7 Before Members voted the Chair clarified the recommendation would be amended to such that a Standards Panel would comprise up to four elected Members, with a minimum of three, and one Independent Person
- 8.8 **RESOLVED:**
- (i) That the Committee recommend to Full Council that Procedure Rules be amended as set out in paragraph 3.7 of the report.
 - (ii) That the Committee approve the amendment to the Council's arrangements for dealing with allegations of breaches of the Members' Code of Conduct as set out below:

"9. Who are the Standards Panel?

The Standards Panel is a Sub-Committee of the Council's Audit & Standards Committee, and only Members of that Committee may be

appointed to a Standards Panel. Panel membership will consist of a minimum of three, and a maximum of four, elected Members appointed on a cross-party basis, plus one Independent Person who will attend the hearing in his/her statutory advisory capacity.”

9. COMPLAINTS UPDATE

- 9.1 The Committee considered a report of the Head of Legal & Democratic Services in relation to the Complaints Update. The report updated the Committee on allegations about Member conduct following the last report to the Committee in April 2013. A summary of the decision for complaints that have been closed was set out at Appendix A to the report.
- 9.2 The Head of Legal and Democratic Services confirmed that the introduction of the new procedures had allowed for a much faster response to potential complaints. The Complaints Manager also thanked the independent co-optees for their input which was helpful and insightful.
- 9.3 **RESOLVED:** That the Committee not the report.

10. UNAUDITED STATEMENT OF ACCOUNTS 2012/13

- 10.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the 2012/13 Statement of Accounts. Under the Accounts and Audit Regulations 2011, the Council’s Statement of Accounts were to be approved by the Chief Finance Officer by 30 June and following the audit process are to be approved by Members by 30 September each year. Under the Council’s constitution, the Audit & Standards Committee was charged with this responsibility. The report presented the unaudited Statement of Accounts for 2012/13 for information purposes only. Copies of the Statement of Accounts were made available to Members of the Committee - at that stage the accounts had not been audited by the external auditor. It was expected that the external auditor would present an Annual Governance Report to the September meeting of the Committee on the conclusion of the audit of the 2012/13 financial statements. An accompanying Officer report would be presented to that meeting, to enable Members to consider and approve the statement of accounts.
- 10.2 Councillor Hamilton requested that some of the wording in relation to the creation of the unitary authority in 1997 be amended to better reflect the arrangements.
- 10.3 Dr Horne noted how useful it was to have the explanatory notes with the accounts, and went on to ask about pension liability and debtors and credit control. In response the Executive Director of Finance & Resources explained that in relation to the pension fund the Council was required to provide a ‘snapshot’ at the balance sheet date of the overall deficit of the life of the fund. The recent increase of the deficit was acknowledged, and this change could be attributed to a range of factors; the Council still had to fund the ongoing liability, and the budget projections for 2014/15 were expected to adjust contributions to address this. There were also other national changes – such as asking employees to make higher contributions – that were expected to help offset this increase and there was an element of pay provision in the medium term financial plan to deal with this. Officers had also assessed the increase in debtors and found there had

been no change in policy, instead the figures for 2011/12 had been unusually low, and this was backed up by trends from the previous four years. The Executive Director also discussed property leases and timing of debts raised impacting on the level of provision required and noted there was no concern about the ability of the authority to collect rents.

- 10.4 **RESOLVED** – That the Committee note the Statement of Accounts for 2012/13 and note that these are subject to audit.

11. ANNUAL GOVERNANCE STATEMENT 2013/14

- 11.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the Annual Governance Statement 2013/13. The report presented the Annual Governance Statement for 2012/13 following completion of the annual review of the Council's governance arrangements – including the system of internal control.
- 11.2 The Executive Director of Finance and Resources explained that the Officers' Governance Board (which she chaired with representation from the Head of Legal & Democratic Services, the Head of Audit & Business Risk and the Risk Manager) internally communicated issues as they arose, and the work was driven by the annual internal audit plan, and the Board had concluded that there were no significant weaknesses in the statement. The action plans were quite broad, and they would help the Committee to know the direction of travel.
- 11.3 Councillor Wealls asked about whistle-blowing, and if this fed into the work of the board. In response it was explained that there was a separate policy with clear arrangements; however, this could also be reflected in the report. It was also stated that in the formulation of the statement consideration was given to the whistle-blowing policy and arrangements, and no issue was found with what was in place. Councillor Wealls went on to ask who had responsibility for signing off the policy, and it was confirmed that this responsibility had always been with this Committee (previously as the Standards Committee). The robustness of the policy would be challenged by Human Resources, but in the past it had also been brought to the Committee for consideration. Councillor Wealls stated he would welcome evidence of how the policy was tested, and the Executive Director echoed this and stated it was important to ensure the mechanisms allowed staff to feel comfortable about whistle-blowing. Councillor Deane added that it was important for people to feel they had been listened to.
- 11.4 Councillor Summers highlighted the recommendation, and suggested the Committee needed to consider the level of detail it wished to examine the statement. She went on to highlight openness and transparency within the Council, and asked if there was more room for the use of webcasting. In response the Head of Legal & Democratic Services explained that the contract for webcasting allowed for a fixed number of hours each year, but this was a matter that could be considered by a working group.
- 11.5 Councillor Sykes asked about the Modernisation Board, and in response the Executive Director explained that this was an Officer led board with a goal to ensure that the modernisation of the Council was delivered; it had a range of cross directorate initiatives and had been put together by the Chief Executive who chaired the Board. The outcomes were reported to Members, and an update would be produced every six

months on the work – which had been included in the annual review. The work of the Local Strategic Partnership (LSP) was also discussed, and it was highlighted that as there was a new chair there was the potential for some discussion about how it operated. It was identified that there was an element of duplication in the current arrangements and plenty of scope for a review. The City Management Board was now also led by the Chief Executive and included representation from all key responsible authorities and third sector bodies across the city.

11.6 **RESOLVED:**

- (i) That the Committee consider and approve the Annual Governance Statement for publication.
- (ii) That the Committee note the actions to further develop and strengthen elements of the Council's governance arrangements.

12. **ERNST & YOUNG: PROGRESS REPORT 2012/13**

- 12.1 The Committee considered a report of the External Auditors (Ernst & Young) in relation to an audit progress report and a sector update. The sector update outlined current issues and developments affecting local government for Members' information.
- 12.2 Councillor Hamilton highlighted the costs of social care, and in response the Executive Director of Finance and Resources explained that there was similar trend for other local authorities nationally, and there was an increasing challenge to manage social care costs.
- 12.3 **RESOLVED** – That the Committee note the 2012/13 audit progress report and sector update.

13. **TARGETED BUDGET MANAGEMENT (TBM) PROVISIONAL OUTTURN 2012/13**

- 13.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the Targeted Budget Management (TBM) Provisional Outturn 2012/13. Targeted Budget Monitoring (TBM) reports were a key component of the Council's overall performance monitoring and control framework. TBM reports are periodically presented to Policy & Resources Committee and are subsequently provided to the next available Audit & Standards Committee for information and consideration in the context of the Committee's oversight role in respect of financial governance and risk management. The TBM report set out the provisional outturn position on the Council's revenue and capital budgets for the financial year 2012/13. The provisional position has since been confirmed and was now fully reflected in the annual financial statements for 2012/13 also reported to the Committee.
- 13.2 Councillor Wealls asked about the items for carrying-forward to the next financial year, and in response the Executive Director of Finance & Resources noted that the carry-forwards were assumed to have been agreed in this report, and if they were not agreed then the underspend would be higher. In general terms there were set reasons when carry-forwards were allowed; most of these were in relation to projects that spanned the financial year and in relation to Government grants that paid out late in projects and

schemes. It was also noted that it was important to ensure restricting carry-forwards did not provide an incentive for poor financial management, and it was necessary to ensure that those services that were able to deliver under spends were properly credited. It was also added that the underspend money was allocated in the budget, and had commitments made against it.

- 13.3 Councillor Sykes asked about the value for money (VFM) programme; in particular if this was providing incentives for the Council, and allowing investment for more savings. In response the Executive Director explained that the Council had enough cash to allow people to borrow to invest where there was a good business case – for example at the Brighton Centre. The Council now had to look at more challenging schemes such as at Hove Town Hall, but wanted to ensure there was a strong message that the Council could finance good cashable paybacks.
- 13.4 Councillor Wealls asked for clarification in relation to capital financing costs due to reduced Housing Revenue Account (HRA) borrowing. In response the Executive Director explained that this related to the introduction of self-financing HRA from 2012; when setting the 2012/13 budget the Council had to make an assumption about the relative debt of the HRA account against the general fund and how this split would work. At the time the HRA account had not borrowed as much as was anticipated. The HRA self-financing had actually made the Council better in terms of financial resilience, and the report showed that the estimate of the level of the split had not been judged quite right.
- 13.5 **RESOLVED** – That the Committee note the report to the Policy & Resources Committee on 13 June 2013 (Appendix 1) and the subsequent recommendations and resolution.
- 14. STRATEGIC RISK REVIEW 2013-14 & RISK MANAGEMENT ACTION PLANS–UPDATED MAY 2013**
- 14.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the Strategic Risk Review 2013-14 & Risk Management Action Plans – Updated May 2013. The Committee had a role to review the Strategic Risk Register, and this had recently been updated by the Chief Executive and Executive Leadership Team (ELT). The report also provided details on actions taken and planned actions to manage specific strategic risks.
- 14.2 Councillor Summers asked for clarification in relation to how the Risk Register operated; in response the risk management methodology was explained, and how the mitigation controls showed action was being taken to help reduce the risk score.
- 14.3 Councillor Sykes highlighted pay modernisation (SR14), and asked why this was only appearing on the register now given the importance of the issue over the last few years. In response the Executive Director of Finance & Resources explained that the issue had been on the register in recent years. It was important the Council reach a balance on what information should be in the public domain against the necessity to hold some briefings confidentially, the risk was a reflection of the complex legal and financial risks involved. It was also noted that there would be a briefing for the Committee at the next meeting on both the seafront and pay modernisation risks.

- 14.4 Councillor Wealls asked if the situation could potentially be any different if pay modernisation had been on the register a year ago; in the response the Executive Director explained that this was part of the judgement call Officers had to make when agreeing the register, and the necessity to have clear mitigation measures against each risk; there were also some interventions happening now to help Officers understand the risk in more detail. The Risk Manager also added that by virtue of being on the register the issue generated more activity and allowed for a greater understanding of a risk.
- 14.5 The Executive Director went on to discuss the information governance risk (SR10), and noted that since the publication on the agenda this risk had increased on the register to reflect that in the last few weeks the Cabinet Office had changed the rules on information management, and further work was now necessary to meet the new requirements. It was envisaged the Committee would be briefed on this matter at the next meeting.
- 14.6 Councillor Sykes highlighted the importance of the register for Members to provide assurance that mitigation measures were being undertaken.
- 14.7 Councillor Pissaridou asked how it was decided a risk would be placed on the register, and if they only appeared when the Council could offer sufficient mitigation measures. The Executive Director explained there were some risks where the mitigation measures were not always sufficient, but it was important to maintain the register as it allowed more proactive work to take place. Furthermore a risk should not be excluded from the register even if the Council was not able to set a full series of mitigation measures.
- 14.8 **RESOLVED:**
- (i) That the Committee notes the revised Strategic Risk Register.
 - (ii) That the Committee notes the Risk Management Action Plans contained in the Strategic Risk Assessment Report – May 2013.

15. STRATEGIC RISK MANAGEMENT ACTION PLAN FOCUS SR2 FINANCIAL OUTLOOK; SR11 WELFARE REFORM

- 15.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the Strategic Risk Management Action Plan Focus: SR2 – Financial Outlook; and SR11 – Welfare Reform. A Risk Management Action Plan for each risk was owned by a member of the Executive Leadership Team (ELT). At each meeting of the Committee there was focus on two risks to ensure all risks received attention over the municipal year. The risk owner responsible for delivery of actions to mitigate the risk attended to allow the Committee the opportunity to understand further background to the risk and the actions taken.
- 15.2 The Head of City Services provided an overview in relation to SR11 – Welfare Reform. She explained that the Government stance had created three strands of work for the Council that related to: devolved powers to local authorities; implementing policy changes as an instrument of central Government and managing the impact on the Council's own customers of those changes wholly outside our remit. In relation to the first area the Council was now required to run it's own localised scheme of council tax

reduction that had previously been operated by the Department of Work and Pensions (DWP) – the localised scheme had been approved by the Policy & Resources Committee and the Full Council, and had been running since April 2013. The Council also now had a responsibility for its own localised social fund scheme which again has been running since April. In relation to second area – implementing policy changes – the Council had implemented Government changes to local housing allowances in the private rented sector, and from April the new “under-occupation” rules for people in the social housing sector with a spare bedroom. It would then administer the benefit cap mid year as the government had delayed the start date of this. Thirdly there were changes due to create universal credit which would simplify a number of benefits into one – the work would be rolled out from October 2013 and completed by the end of 2018. Other examples of where the Council had no control but there were potential impacts for customers includes changes to incapacity benefits and disability living allowance with Government projections that there would be a reduction in the numbers eligible to claim.

- 15.3 To undertake all this work there was clear governance across all departments, and a programme director who had two full time Officers with a specific senior cross Council group tasked to look at welfare reform. In addition there was a cross Council project board working to understand the changes and look at how to manage this; as well as a wider citywide overview group that involved different stakeholders. Detailed briefings had also been prepared to ensure that information was properly shared and disseminated across the city, and reports would be considered at the appropriate Committees.
- 15.4 The Executive Director of Finance & Resources provided an overview in relation SR2 – Financial Outlook. The outlook remained challenging for the Council, and the national trend continued to see an environment of funding problems for local authorities. The Council continued to plan in the best way possible, and proactive responses were essential to protecting services. The long-term financial plan had been kept up to date, and it had been useful to have public health functions within the remit of the authority for more sophisticated demographic projections. Work had been undertaken to keep the corporate plan and the medium term financial plan as closely linked as possible. There was a lot of time and effort being spent on the consultation and engagement aspects, and it was recognised that this work was key to ensuring people understood the changes and to help to Council reach the right sort of settlements. It was important that decisions could be taken where services and budgets were connected to reduce the difficulty involved with implementation. Work was continuing on understanding the changes to Council Tax; especially in relation to exemptions and also the introduction of the business rate retention scheme – which the Council had not previously needed to understand. The work to understand the tax base would take some time, and the ability of the Council to cope with these changes would rely on a political settlement as well as city wide settlement of the budget – there was a cross-party group of Members to look at these issues.
- 15.5 **RESOLVED** – That the Committee note the information provided by the risk owner.

16. INTERNAL AUDIT ANNUAL REPORT & OPINION 2012/13

- 16.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the Internal Audit Annual Report and Opinion 2012/13. The report presented

the Internal Audit Annual Report and Opinion 2012/13 to the Committee, and it summarised the work that the Internal Audit Team had undertaken during the financial year 2012/13. The report also included the Head of Audit & Business Risk's annual opinion on the system of internal control.

- 16.2 Councillor Hamilton asked for more information on the follow up work in relation to audits with limited assurance. In response it was explained that that follow up work would be undertaken and those with reviews would have a priority.
- 16.3 In response to a query from Councillor Wealls it was acknowledged that the number of investigations underway for suspected sub-letting was low; however, there was a new Fraud Act coming into force later this year which would provide greater deterrents. Councillor Smith went onto ask if work was undertaken to check occupants against the electoral roll; Officers explained that they did but were currently limited at this time. There was also work to check bank accounts at certain properties, but there needed to be additional work in Housing to undertake checks and more regional sharing of data.
- 16.4 Councillor Sykes asked about the volume of work – noting it was under the average, and asked about how the other activities the Council undertook interacted with this. In response it was explained that there would be reliance placed on these areas, and the whole overall mapping of the authority helped to reduce duplication of work.
- 16.5 Dr Horne welcomed the coverage outlined in the report, and asked about the 13% less delivered than planned; it was explained that this related to staff sickness and a vacancy within the service.
- 16.6 **RESOLVED** – That the Committee note the work completed by the Internal Audit Team for 2012/13; the outcomes and issues arising, and the Head of Audit & Business Risk's annual opinion on the system of internal control.

17. REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT 2013

- 17.1 The Committee considered a report of the Executive Director of Finance & Resources in relation to the Review of the Effectiveness of the System of Internal Audit. The council was required to conduct an annual review of the effectiveness of its internal audit, and the findings were to be considered by the Committee. The process was also regarded as part of the wider review of the Council's governance arrangements and production of the Annual Governance Statement.
- 17.2 **RESOLVED:**
- (i) That the Committee considers the findings of the review of the effectiveness of Internal Audit, in particular the conclusion that the Council operates an effective of Internal Audit Service.
 - (ii) That the Committee request an update on progress in implementing the actions arising from the effectiveness review, as part of Internal Audit Progress Report 2013/14 in September 2013.

- (iii) That the Committee note the conclusion of the review that the system of internal audit for Brighton & Hove City Council continues to be effective and operating in accordance with accepted professional practice. Further that the council can place reliance on the system of internal audit for the purpose of its Annual Governance Statement.

18. ITEMS REFERRED FOR COUNCIL

18.1 **RESOLVED** – That the following items be referred to the 18 July 2013 Council meeting:

- (i) Item 7 – Audit & Standards Committee Annual Report 2012/13.
- (ii) Item 8 – Substitution on Audit & Standards Committee and Composition of Standards Panels.

The meeting concluded at 6.36pm

Signed

Chair

Dated this

day of