

CITY AND COUNTY OF SWANSEA

NOTICE OF MEETING

You are invited to attend a Meeting of the

AUDIT COMMITTEE

At: Committee Room 1, Civic Centre, Swansea

On: Thursday, 9 January 2014

Time: 5.00 pm

AGENDA

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1 Apologies for Absence.	
2 Disclosures of Personal and Prejudicial Interest.	1 - 2
3 To approve the Minutes of the meeting of the Audit Committee held on 12 December 2013.	3 - 7
4 Fundamental Audits 2012/13 - Recommendations Tracker.	8 - 21
5 Audit Committee Workplan 2013-2014.	22 - 23
6 Date of Next Meeting - Thursday, 27 February 2014.	



Patrick Arran
Head of Legal, Democratic Services & Procurement
Thursday 2 January 2014

Contact: Democratic Services: - 636016

Disclosures of Interest

To receive Disclosures of Interest from Councillors and Officers

Councillors

Councillors Interests are made in accordance with the provisions of the Code of Conduct adopted by the City and County of Swansea. You must disclose orally to the meeting the existence and nature of that interest.

NOTE: You are requested to identify the Agenda Item / Minute No. / Planning Application No. and Subject Matter to which that interest relates and to enter all declared interests on the sheet provided for that purpose at the meeting.

1. If you have a **Personal Interest** as set out in **Paragraph 10** of the Code, you **MAY STAY, SPEAK AND VOTE** unless it is also a Prejudicial Interest.
2. If you have a Personal Interest which is also a **Prejudicial Interest** as set out in **Paragraph 12** of the Code, then subject to point 3 below, you **MUST WITHDRAW** from the meeting (unless you have obtained a dispensation from the Authority's Standards Committee)
3. Where you have a Prejudicial Interest you may attend the meeting but only for the purpose of making representations, answering questions or giving evidence relating to the business, **provided** that the public are also allowed to attend the meeting for the same purpose, whether under a statutory right or otherwise. In such a case, you **must withdraw from the meeting immediately after the period for making representations, answering questions, or giving evidence relating to the business has ended**, and in any event before further consideration of the business begins, whether or not the public are allowed to remain in attendance for such consideration (**Paragraph 14** of the Code).
4. Where you have agreement from the Monitoring Officer that the information relating to your Personal Interest is **sensitive information**, as set out in **Paragraph 16** of the Code of Conduct, your obligation to disclose such information is replaced with an obligation to disclose the existence of a personal interest and to confirm that the Monitoring Officer has agreed that the nature of such personal interest is sensitive information.
5. If you are relying on a **grant of a dispensation** by the Standards Committee, you must, before the matter is under consideration:
 - i) Disclose orally both the interest concerned and the existence of the dispensation; and
 - ii) Before or immediately after the close of the meeting give written notification to the Authority containing:

- a) Details of the prejudicial interest;
- b) Details of the business to which the prejudicial interest relates;
- c) Details of, and the date on which, the dispensation was granted; and
- d) Your signature

Officers

Financial Interests

1. If an Officer has a financial interest in any matter which arises for decision at any meeting to which the Officer is reporting or at which the Officer is in attendance involving any member of the Council and /or any third party the Officer shall declare an interest in that matter and take no part in the consideration or determination of the matter and shall withdraw from the meeting while that matter is considered. Any such declaration made in a meeting of a constitutional body shall be recorded in the minutes of that meeting. No Officer shall make a report to a meeting for a decision to be made on any matter in which s/he has a financial interest.
2. A "financial interest" is defined as any interest affecting the financial position of the Officer, either to his/her benefit or to his/her detriment. It also includes an interest on the same basis for any member of the Officers family or a close friend and any company firm or business from which an Officer or a member of his/her family receives any remuneration. There is no financial interest for an Officer where a decision on a report affects all of the Officers of the Council or all of the officers in a Department or Service.

CITY AND COUNTY OF SWANSEA

MINUTES OF THE MEETING OF THE AUDIT COMMITTEE

HELD AT THE CIVIC CENTRE, SWANSEA ON THURSDAY 12 DECEMBER
2013 AT 5.00 P.M.

PRESENT: Councillor J W Jones (Vice-Chair) presided

Councillor(s):	Councillor(s):	Councillor(s):
R A Clay P R Hood-Williams	G Owens L James	J A Raynor L V Walton

Officers:

P Beynon	-	Chief Auditor
B Smith	-	Chief Accountant
D Smith	-	Directorate Lawyer
J Parkhouse	-	Democratic Services Officer

ALSO PRESENT:

Kevin Williams - PricewaterhouseCoopers

51. **APOLOGIES FOR ABSENCE**

Apologies for absence were received from A Thomas (Independent Chair), Councillors P Downing, P M Meara and R V Smith.

52. **DISCLOSURES OF PERSONAL AND PREJUDICIAL INTERESTS**

In accordance with the Code of Conduct adopted by the City and County of Swansea, no interests were declared.

53. **MINUTES**

RESOLVED that the Minutes of the meeting of the Audit Committee held on 7 November 2013 be agreed as a correct record.

The Committee were updated on the following:

Portmead Primary School

The Chief Auditor reported that a follow-up visit to Portmead Primary School was due to take place this quarter. However, information required prior to the follow-up visit had not been received. Therefore, the return visit would be made during the first week of January 2014.

54. **INTERNAL CONTROLS REPORT 2012-13**

Kevin Williams, PricewaterhouseCoopers presented the Wales Audit Office Internal Controls Report for the City and County of Swansea for the Audit Year 2012-13. It was reported that the appointed auditor is required to obtain an understanding of the internal controls relevant to the auditor when identifying and assessing the risks of material misstatement. The City and County of Swansea's internal controls were considered in order to design audit procedures, to provide sufficient assurance to allow the appointed auditor to express an opinion on the truth and fairness of the financial statements. They were not considered for the purposes of expressing an opinion on the effectiveness of internal control.

It was added that the audit of the Authority had been completed and included an interim audit, the purpose of which was to update the understanding of the Authority and to undertake planning work to inform the audit of the statement of accounts and the final audit of the statement of accounts. The purpose of the report is to summarise the work performed on the core financial systems and to provide management recommendations to improve the design and operation of those controls. It does not contain any follow-up findings in respect of the cash management arrangements between the pension fund and Council.

It was added that 10 weaknesses in the Authority's internal controls had been identified. The auditors had concluded that all of these weaknesses were in respect of low and medium risks. Therefore, the auditors had not identified any significant weaknesses to report and these issues had already been discussed with the Head of Financial Services. The auditors had also followed up the recommendations raised in the prior year's controls report issued in April 2013. It was found that 18 of the 27 recommendations raised in the prior year had been implemented. None of the outstanding recommendations are deemed to be of high risk. The weaknesses identified were set out within the report.

The external auditors met with Internal Audit during the course of the interim audit and had conducted a review of the core financial systems internal audit reports to inform the risk assessment and understanding of the systems. The external auditors also met with internal audit on a regular basis in order to discuss developments at the Authority, including the work on the National Fraud Initiative and other special investigations. A number of new recommendations were raised as a result of the interim and final audit work. These recommendations were detailed at Appendix 1 of the report.

Minutes of the Meeting of the Audit Committee (12.12.2013) Cont'd

The external auditor also reported that the Authority had made reasonable progress with implementing prior year recommendations in the higher risk areas. Of the 27 recommendations made, 18 had not been re-raised. The 9 outstanding recommendations related to IT controls, fixed assets, provisions and management declarations. Of these recommendations, 4 were deemed to be medium risk and 5 low risk. Further detail on the prior year recommendations were provided at Appendix 2 of the report.

The Committee asked a number of questions of the appointed auditor, who responded accordingly.

Key issues arising from discussions included:

- Ranking of low, medium and high risks.
- Northgate Council Tax Application - administrative access.
- Recertification of users' accounts.
- Internal charges.
- Utilisation of grant money received.
- Provision for debtors in dispute.
- Guildhall valuation.
- No disaster recovery policy in place for the computer systems applications Northgate, NNDR, Radius, Paris and Axise.
- Equal Pay: Review of Data.
- Non-identifiable assets.
- IT general controls - business continuity.
- Calculation of the capital financing requirement.

RESOLVED that:

- (1) the contents of the report be noted;
- (2) further information be provided with regard to IT general controls - business continuity and calculation of the capital financing requirement;

- (3) the Committee receives further details on how grant money is spent within the Authority.

55. **WALES AUDIT OFFICE - ANNUAL AUDIT LETTER**

Kevin Williams, PricewaterhouseCoopers presented the Wales Audit Office Annual Audit Letter which summarised the key messages arising from the appointed auditor's statutory responsibilities under the Public Audit (Wales) Act 2004 and his reporting responsibilities under the Code of Audit Practice.

It was stated that the Council had complied with its responsibilities relating to financial reporting and use of resources. On 25 September 2013, the appointed auditor issued an unqualified audit opinion on the accounting statements confirming that they presented a true and fair view of the Council's, the group's and the pension fund's financial position and transactions. His report is contained within the statement of accounts. The key matters arising from the accounts audit were reported to Members of the Cabinet in the Audit of Financial Statements report on 17 September 2013.

The appointed auditor's consideration of the Council's arrangements to secure economy, efficiency and effectiveness had been based on the audit work undertaken on the accounts, as well as placing reliance on the work completed as part of the improvement assessment under the Local Government (Wales) Measure 2009. Overall, following the introduction of revised internal banking and cash management arrangements between the Council and the pension fund during the year, the appointed auditor was satisfied that the Council had appropriate arrangements in place. The Auditor General will highlight areas where the effectiveness of these arrangements had yet to be demonstrated or where improvements could be made when he publishes his Annual Improvement Report.

It was added that the appointed auditor had not been able to certify completion of the 2012/13 as they are currently considering a number of questions from local electors relating to taxi licensing arrangements and the extension of a lease.

The financial audit fee for 2012/13 will be higher than that set in the Annual Audit Outline because of the additional amount of time spent responding to questions from members of the public and reviewing the extension of a lease. The fee will be finalised with officers once those matters are resolved.

RESOLVED that the contents of the Annual Audit Letter be noted.

56. **AUDIT COMMITTEE WORK PLAN 2013/14**

The Audit Committee Work Plan 2013/14 was provided for information.

Members were reminded that their performance questionnaires should be returned to the Chief Auditor in order to be included in discussions at the next scheduled meeting on 9 January 2014.

RESOLVED that the contents of the report be noted.

The meeting ended at 6.05 p.m.

CHAIR

Agenda Item 4

Report of the Chief Auditor

Audit Committee – 9 January 2014

FUNDAMENTAL AUDITS 2012/13 – RECOMMENDATIONS TRACKER

Purpose:	This report provides a summary of the recommendations made following the fundamental audits 2012/13 and identifies whether the agreed recommendations have been implemented
Policy Framework:	None
Reason for Decision:	To allow the Audit Committee to fulfil its role in monitoring the implementation of audit recommendations
Consultation:	Legal, Finance.
Recommendation(s):	It is recommended that Committee review and discuss the progress made in implementing the recommendations made following the fundamental audits 2012/13
Report Author:	Paul Beynon
Finance Officer:	Paul Beynon
Legal Officer:	Sharon Heys
Access to Services Officer:	Sherrill Hopkins

1. Introduction

- 1.1 The Internal Audit Section introduced a Recommendations Tracker in 2008/09 for fundamental audits in response to a recommendation made by PwC in their Interim Audit Report.
- 1.2 The fundamental audits are the systems which are so significant to the achievement of the Council's objectives that they are audited annually such as the Main Accounting System, Council Tax, Accounts Payable and Accounts Receivable.

- 1.3 The Recommendations Tracker identifies the actions agreed by management at the end of each fundamental audit and tracks whether they have been implemented by the agreed date.
- 1.4 The number of recommendations made following the fundamental audits 2012/13 was 89 which is an increase on the previous year where 72 recommendations were made.
- 1.5 This report summarises the position as at 30/11/13 on the implementation of the recommendations made following the 2012/13 fundamental audits.

2. Recommendations Tracker 2012/13

2.1 The following systems are considered to be fundamental and are subject to an annual audit

- Main Accounting System
- Fixed Assets
- Housing and Council Tax Benefit
- Council Tax
- NNDR
- Cash
- Accounts Payable
- Accounts Receivable
- External Investments and Borrowing
- Pension Fund Investments
- Payroll
- Pensions Administration
- Teachers Pensions
- Housing Rents

2.2 Appendix 1 shows, for each fundamental audit, the number of recommendations made following the 2012/13 audits and whether they have been implemented, partly implemented or not implemented

2.3 The latest position on the 89 recommendations made is summarised in the following table

Recommendations	Number	%
Implemented	68	76
Partly Implemented	6	7
Not Implemented	6	7
Not Yet Due	9	10
Total	89	100

2.4 Ignoring the recommendations which are not yet due for implementation, the percentage of recommendations implemented by 30/11/13 is 85% which compares favourably with previous years.

- 2.5 An analysis of the recommendations, which have been partly or not implemented over the classification of audit recommendations used by the Internal Audit Section, is attached in Appendix 2.
- 2.6 The number of recommendations which have been partly or not implemented is fairly small but they do range across the 'medium risk', 'low risk' and 'good practice' categories.
- 2.7 A list of the recommendations, which have been partly implemented is attached in Appendix 3 and the recommendations not implemented in Appendix 4.
- 2.8 The comments shown in Appendix 3 and 4 indicate that action is being taken by management to address the issues but further progress must be made during the remainder of this year to ensure that the recommendations are not raised again as findings in the fundamental audits for 2013/14.

3. Conclusion

- 3.1 Overall the results of the Recommendations Tracker exercise are positive with 85% of agreed recommendations due for implementation by the end of November 2013 already implemented and action being taken by management to progress the remaining recommendations
- 3.2 It is felt that the action being taken by management to implement the remaining recommendations will ensure that they are in place before this year's fundamental audits are completed and they will not be repeated in this year's reports.

4. Equality and Engagement Implications

- 4.1 There are no equality and engagement implications associated with this report

5. Financial Implications

- 5.1 There are no financial implications associated with this report.

6. Legal Implications

- 6.1 There are no legal implications associated with this report.

Background Papers: Fundamental Audit Reports 2012/13

Appendices: Appendix 1 – Implementation of Recommendations
Appendix 2 – Classification of Recommendations
Appendix 3 – Partly Implemented Recommendations
Appendix 4 – Not Implemented Recommendations

**Fundamental Audits 2012/13
Implementation of Recommendations**

Audit	Implemented	Recommendations			Total No. of Recs.
		Partly Implemented	Not Implemented	Not Yet Due	
Fixed Assets	4		2		6
Main Accounting	3				3
Housing & Council Tax Benefit	4				4
Cash	4				4
NNDR	1				1
Council Tax	3				3
Accounts Receivable	8	4		6	18
Accounts Payable	8				8
External Investments & Borrowing	3				3
Pension Fund Investments	0				0
Payroll	10	2	3	3	18
Pensions Admin	11				11
Teachers Pensions	5				5
Housing Rents	4		1		5
Total	68	6	6	9	89

Fundamental Audits 2012/13
Classification of Recommendations

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GPR	HR	MR	LR	GPR
Fixed Assets								2
Main Accounting								
Housing & Council Tax Benefit								
Cash								
NNDR								
Council Tax								
Accounts Receivable		2	1	1				
Accounts Payable								
External Investments & Borrowing								
Pension Fund Investments								
Payroll			2			2	1	
Pensions Admin								
Teachers Pensions								
Housing Rents							1	
Total	0	2	3	1	0	2	2	2
Key HR - High Risk MR - Medium Risk LR - Low Risk GPR - Good Practice Recommendation								

**Fundamental Audits 2012/13
Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Payroll 2012/13						
2.3.2	Headteacher terminations should be approved by the Governing Body (and for all pay related adjustments)	LR	Headteachers cannot authorise their own payments - need to advise the Gov Body will need to sign off	Employee Services & Payroll Manager / Employee Services Supervisor	September 2013	Partially implemented - schools have been informed that Governor approval is required but not all schools are complying
2.5.3 Page 13	Timesheets/Overtime forms should be struck through to confirm that they have been entered onto the system. (Previous Report Recommendation)	LR	Pay & Benefits Manager to discuss in Team Leaders meeting July / August and implement	Employee Services & Payroll Manager	July 2013	Partially completed - some are ticked but not struck through as do not want to obscure the data on the sheet. However not all ticked This has been reiterated to the teams to tick when entered onto system - striking through makes the info difficult to read and verify for external auditors/HMRC etc when copies are required.

**Fundamental Audits 2012/13
Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Receivable 2012/13						
2.3	SERVICE DEPARTMENTS Debt Recovery					
2.3.2 / 2.3.3	<p>The reconciliation between debts as reported by the AR system and those held with Legal needs to be finalised. Action should then be taken to address the differences, both at an immediate and an ongoing level.</p> <p>Those debts referred but not noted by Legal should be actioned. Ongoing, the reconciliation process should highlight such differences</p>	MR	<p>This is being resolved and action is being taken to synchronise such records on a periodic basis.</p>	Legal / AR	Implemented but also ongoing	<p>Partially implemented - some progress has been made but it has been slow due to unforeseen resource issues in Legal. It is envisaged that this will be completed during final quarter of 2013/14.</p>
Page 14						

**Fundamental Audits 2012/13
Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Receivable 2012/13 (cont.)						
2.3.9	Where overdue debts are not paid, attention should continue to be given to ensure that these are recovered on a timely basis	MR	List of outstanding invoices sent to the Group Accountant (Education) on a quarterly basis and these are disseminated to PSO's. However, statements have not been sent to Schools since January due to R12 issues. A change request has been raised with Capgemini who have passed this onto Oracle.	AR / Education Capgemini	Ongoing No timescale - depends upon resolution	Partially implemented - Quarterly lists are sent to Group Accountant (Education) but still unable to send statements to schools. Awaiting ICT solution involving Capgemini and Oracle which is currently being tested.
FINANCE DEPARTMENT						
3.1	Financial Regulations					
3.1.1	The relevant Accounting Instruction should be updated	GPR	Revised version of AI 7 to be reviewed by Senior Incomes Officer AI to be updated	Senior Incomes Officer Internal Audit	Implemented November 2013	Partially implemented - the revised AI has been reviewed by Senior Incomes Officer but has not yet been updated on Intranet

**Fundamental Audits 2012/13
Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Receivable 2012/13 (cont.)						
3.7.4	addressed when resources allow.	LR	Alternatives to current processes will be considered in consultation with the new HoF.	Senior Incomes Officer in conjunction with senior management as policy change decisions needed.	Ongoing	Partially implemented - an appraisal of a benchmark value of a debt below which it is uneconomical to pursue will be decided by March 2014

**Fundamental Audits 2012/13
Not Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Capital Accounting - Fixed Assets 2012/13						
01	Corporate Asset Management Plan for 2011/12 to be uploaded to the Authority's intranet site enabling all relevant staff to have access	GPR	2011/12 AMP was prepared - not approved. Moved onto 2013/17 AMP, approved by Cabinet 25/04/13 to be uploaded soon	Asset Management Team (AMT)	AMT to advise when upload occurs	Not implemented
06	The 'Y Drive' to be mapped to relevant staff and 'read only' access to the Fixed Asset Registers granted	GPR	Agreed	Group Accountant (Capital) to request IT Section	31/07/2013	Not implemented - change request submitted 18/09/13 but shared folder not yet set up

**Fundamental Audits 2012/13
Not Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Payroll 2012/13						
	Leavers					
2.3.2 Page 18	End dates should be placed on the system for temporary contracts for all areas within payroll	LR	Pay & Benefits Manager to discuss in Team Leaders meeting July / August and implement	Employee Services & Payroll Manager	October 2013	Not implemented - alerts in place on the Outlook system for the end date. End dates still not entered on ISIS for Education posts This will be in place following the harmonisation of terms and conditions under Pay and Grading

**Fundamental Audits 2012/13
Not Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Payroll 2012/13 (cont.)						
	Honorariums					
2.5.4 Page 19	An honorarium end date should always be entered on ISIS to eliminate the possibility of an honorarium being paid after the honorarium end date. (Previous Report Recommendation)	MR	Pay & Benefits Manager to discuss in Team Leaders meeting July / August and implement if possible	Employee Services & Payroll Manager	August 2013	Not implemented - alerts in place on the Outlook system for the end date. End dates still not entered on ISIS for Education posts This is being progressed and will be implemented as part of Pay and Grading and Lean Systems Working.

**Fundamental Audits 2012/13
Not Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Payroll 2012/13 (cont.)						
2.5.5	<p>Authorised Signatories</p> <p>As noted previously the Authorised Signatory listing should be kept up to date</p> <p>Old signatory listings should be removed to ensure that only current ones are on file</p> <p>Staff should be familiar with the authorised signatories to ensure that records are only processed if appropriately approved (Previous Report Recommendation)</p>	MR	This issue needs to be communicated at CMT/HoS	Employee Services & Payroll Manager / Head of Human Resources	September 2013	<p>Not implemented - updated signatory lists have been requested but not all departments have provided updated lists.</p> <p>Employee Services & Payroll Manager needs to have further info on what lists are not available and/or out of date</p>

**Fundamental Audits 2012/13
Not Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Housing Rents 2012/13						
2.1	<u>Office Manuals</u>					
2.1.2	The Senior IT Development Officer should ensure there are adequate procedure notes to follow in relation to the more complex database updates and other responsibilities to ensure continuation of service by another user is guaranteed should there be periods of unexpected absence.	LR	Agreed	Senior IT Development Officer	August 2013	Not implemented - staff changes in Housing has meant that it has not yet been possible to complete.

Agenda Item 5

Report of the Head of Financial Services

Audit Committee – 12 December 2013

AUDIT COMMITTEE – WORKPLAN

Purpose:	This report updates the Audit Committee Workplan to May 2014.
Report Author:	Paul Beynon
Finance Officer:	Paul Beynon
Legal Officer:	Sharon Heys
Access to Services Officer:	Sherill Hopkins

FOR INFORMATION

1. Introduction

1.1 An updated Workplan to May 2014 is attached in Appendix 1 for information.

2. Equality and Engagement Implications

2.1 There are no equality and engagement implications associated with this report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

4.1 There are no legal implications associated with this report.

Background Papers: None.

Appendix 1 – Audit Committee Workplan.

AUDIT COMMITTEE – WORKPLAN

Date of Meeting	Reports
12 December 2013	PwC Controls Report 2012/13 PwC Annual Audit Letter 2012/13
9 January 2014	Recommendations Tracker Report 2012/13 Audit Committee Performance Review
30 January 2014	Meeting to be cancelled
27 February 2014	Local Service Board Briefing Internal Audit Monitoring Report Q3 2013/14
27 March 2014	Risk Management Annual Review
24 April 2014	Internal Audit Annual Plan 2014/15 PwC External Audit Plan 2013/14

AUDIT COMMITTEE (12)

Lay Member:

Mr Alan M Thomas (Independent Chair)

Councillors:

Labour Councillors: 8

Bob A Clay	Jennifer A Raynor
Phil Downing	Robert V Smith
Robert Francis-Davies	Des W W Thomas
Geraint Owens	Lesley V Walton

Liberal Democrat Councillors: 2

Jeff W Jones	Paul M Meara
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Independent Councillor: 1

Lynda James	
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Conservative Councillor: 1

Paxton R Hood-Williams	
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Officers:

Jack Straw	Chief Executive
Dean Taylor	Director of Corporate Services
Mike Hawes	Head of Financial Services
Paul Beynon	Chief Auditor
Tracey Meredith	Directorate Lawyer
Dave Mckenna	Overview & Scrutiny Manager
Richard Rowlands	Business Performance Manager
Patrick Fletcher	Communications
PricewaterhouseCoopers	External Auditors
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