



Report of the Chair of Audit Committee

Council – 14 December 2017

Audit Committee Annual Report 2016/17

Purpose:	This report provides the Audit Committee Annual Report 2016/17 municipal year.
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For Information

1. Introduction

- 1.1 The Council is required, under Local Government (Wales) Measure 2011 to have an Audit Committee
- 1.2 The CIPFA publication '*Audit Committee - Practical Guidance for Local Authorities and Police Bodies*' states that Audit Committees should be independent and accountable and suggests that one of the ways of being accountable is to produce an annual assessment of performance in the form of an annual report.

2. Audit Committee Annual Report 2016/17

- 2.1 The Audit Committee Annual Report 2016/17 is attached in Appendix 1

3. Equality and Engagement Implications

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

4. Financial Implications

4.1 There are no financial implications associated with this report.

5. Legal Implications

5.1 Part of the role of the Audit Committee as set out by the Local Government (Wales) Measure 2011 is to make reports and recommendations in relation to the authority's financial affairs, including an assessment of the risk management and corporate government arrangements and the adequacy and effectiveness of those arrangements.

Background Papers: None

Appendices:

Appendix 1 Audit Committee Annual Report 2016/17

Appendix 2 Audit Committee Performance Review 2016/17 Focus Group Notes

AUDIT COMMITTEE ANNUAL REPORT 2016/17**1. Foreword by Mr Alan Thomas, Chair of the Audit Committee**

- 1.1 On behalf of the Audit Committee I can confirm that the support from both the Councillors and Council Officers, to enable the Committee to operate in a constructive, open and challenging manner has been made readily available.
- 1.2 Sufficient assurance has been obtained to confirm that while there are some areas that can be improved, there are currently no critical issues that need to be reported to the council.
- 1.3 There were no changes to the membership and the Committee met on 11 occasions with the average attendance of approximately 70%.
- 1.4 We continue to work closely with Scrutiny in order to minimise the risk of duplication.
- 1.5 The Committee continues to work closely with Internal Audit and the Financial and Performance Audit staff of the Wales Audit Office who now attend all Audit Committee meetings.
- 1.6 We continue the practice of a follow up meeting with the Head of Service and Chief Auditor when there is a moderate or limited level of assurance from a specific internal audit report.
- 1.7 An Action Tracker report was added to each agenda to allow the Committee to monitor the follow up actions taken in response to any decisions made by the Committee.
- 1.8 Two major training exercises were carried out during the year covering all the key areas of the Audit Committee remit.
- 1.9 This year, the Audit Committee performance review was externally facilitated by the Wales Audit Office.
- 1.10 The review concluded that while the Audit Committee is performing well against the Core Principles, there are a number of issues which could be addressed to enable the Committee to continue to improve its overall performance.
- 1.11 An action plan will be established during the first quarter of the 2017/18 programme to progress these issues. Particular emphasis will focus on:
 - i) Risk Management – an amended process with regular quarterly reviews.
 - ii) The need to establish a regular quarterly review by the recently established Annual Governance Statement Group to Audit

Committee to demonstrate corporate governance in action across the Council.

- 1.12 Progress against this action plan and any other recommendations put before the Committee will be monitored quarterly through the coming year.

2. Introduction

- 2.1 The Council is required, under the Local Government (Wales) Measure 2011 to have an Audit Committee which among other things must include at least 1 lay member.
- 2.2 The Measure requires the Audit Committee to review and scrutinise the Council's financial affairs, risk management, internal control and governance arrangements. It also requires the Committee to oversee the Council's internal and external audit arrangements and review its financial statements.
- 2.3 The work of the Audit Committee is structured so that the Committee can gain assurance over the areas identified above and to comply with its terms of reference.
- 2.4 This draft report describes the assurance that has been gained by the Audit Committee from various sources during 2016/17 and also outlines a number of other areas where briefings have been provided to the Committee.
- 2.5 The draft Audit Committee Annual Report 2016/17 is reported to the Committee to provide members with the opportunity to give their views on the assurances received and to identify the key messages arising from the work of the Committee during the year which should be reported to Council.
- 2.6 The draft report will be amended for any comments made at this meeting with the final report being presented to the Audit Committee in June for formal approval. The Chair will then present the Annual Report to Council later in the summer.

2. Committee Membership

- 3.1 The membership of the Audit Committee during 2016/17 is shown in the following table

Mr AM Thomas – Lay Member and Chair	Cllr PM Meara
Cllr C Anderson	Cllr TJ Hennegan
Cllr RA Clay	Cllr D Phillips
Cllr TM White	Cllr RV Smith
Cllr PR Hood-Williams	Cllr C Thomas
Cllr L James – Vice Chair	Cllr LV Walton

- 3.2 There were no changes to the membership of the Audit Committee during 2016/17.
- 3.3 The Committee moved to a schedule of 2-monthly meetings in 2015/16 however it was recognised that the agenda for the 2-monthly meetings were becoming excessively long so a number of special meetings were arranged to help smooth out the Committee's work programme.
- 3.4 The Committee met on 11 occasions during 2016/17, 6 scheduled meetings and 5 special meetings. Over the course of the year, attendance at the meetings was 68%

4. Internal Audit Assurance

- 4.1 The Audit Committee approved the Internal Audit Charter 2016/17 and 2017/18 as required by the Public Sector Internal Audit Standards.
- 4.2 The Audit Committee also approved the Internal Audit Annual Plan 2016/17 and 2017/18 during the year and has received quarterly monitoring reports from the Chief Auditor showing progress against the Plan.
- 4.3 The quarterly monitoring reports identified any audits that received a moderate or limited level of assurance along with an outline of the issues which led to the audit receiving the negative assurance level.
- 4.4 The Chair has written to a number of Heads of Service where audits in their area of responsibility received a moderate or limited level of assurance to raise the concerns of the Committee and to highlight the need for improvement in controls.
- 4.5 The Chair has also met with the Head of Service where the audit received a moderate or limited level of assurance at the previous audit. The Committee's view is that this indicates that the service has failed to improve since the previous audit which therefore requires a firmer response from the Committee to support the findings of the Internal Audit Section. Face to face meetings are more proactive and are likely to lead to a positive response from the service area.
- 4.6 The Internal Audit Annual Report 2015/16 was reported to the Audit Committee which included a review of actual work completed compared to the Annual Plan.
- 4.7 The Internal Audit Annual Report also included the Chief Auditor's opinion on the internal control environment for 2015/16 which stated that based on the audit testing carried out reasonable assurance can be given that the systems of internal control are operating effectively and that no significant weaknesses were identified which would have a material impact on the Council's financial affairs.

4.8 The Internal Audit Annual Report of School Audits 2015/16 was presented to the Audit Committee. This report summarised the school audits undertaken during the year and identified some common themes identified across school audits.

5. Annual Governance Statement 2015/16

5.1 The draft Annual Governance Statement 2015/16 was presented to the Audit Committee prior to being reported to Council for approval.

5.2 This gave the Committee the opportunity to review and comment upon the Statement and to ensure that it properly reflected the assurances provided to the Committee over the course of the year.

6. Annual Statement of Accounts 2015/16

6.1 The Corporate Director (Resources) presented the draft Statement of Accounts 2015/16 for the Council and the Pension Fund to the Committee and answered a number of queries raised by members of the Committee.

6.2 Following completion of the audit of the Statement of Accounts 2015/16, the Chair requested that a special meeting be arranged for the Wales Audit Office to present its ISA 260 reports on the audit of financial statements of the Council and Pension Fund to the Audit Committee prior to the reports going to Council. The reports presented the detailed findings of the audit and stated that the Wales Audit Office view was that the accounts gave a true and fair view of the financial position of the Council and Pension Fund.

7. External Audit Assurance

7.1 As well as the Audit of the Statement of Accounts reports mentioned above, the Wales Audit Office also provided an update report to each scheduled meeting. The report outlined the progress being made in financial and performance audit work to the Committee.

7.2 The Wales Audit Office also provided assurance to the Audit Committee by presenting the following reports

- Certification of Grants and Returns 2013/14 and 2014/15
- Financial Resilience Assessment Report 2015/16
- Annual Audit Letter 2015/16
- Wales Audit Office Audit Plan 2017 including performance and financial audit work

8. Implementation of Audit Recommendations

8.1 An important role undertaken by the Audit Committee is monitoring the implementation of agreed audit recommendations arising from both internal and external auditors.

- 8.2 The implementation of any Internal Audit recommendations arising from the fundamental audits is reported to the Audit Committee in the Recommendations Tracker report. For 2015/16, the results of the tracker exercise showed that 86% of agreed recommendations had been implemented by 30 November 2016.
- 8.3 The implementation of any high or medium risk recommendations arising from non-fundamental audits that received a moderate or limited level of assurance are subject to follow up visits by Internal Audit to confirm they have been implemented. The results of the follow ups are reported to the Audit Committee in the quarterly Internal Audit Monitoring Reports.
- 8.4 A number of follow up audits were reported to the Committee during 2016/17 and in most cases it was found that substantial progress had been made by management in implementing the agreed recommendations within the agreed timescale.
- 8.5 However, it was disappointing that a small number of audits were identified where substantial progress had not been made in implementing the agreed recommendations and a 2nd follow up visit had to be scheduled.
- 8.6 The Committee also received a presentation from the Planning Control Manager on the progress made in implementing the recommendations arising from the Section 106 Agreements audit in 2015/16 which had received a limited level of assurance. It was noted that good progress had been made in implementing the recommendations although members did raise concerns regarding the information available to all councillors on Section 106 agreements.
- 8.7 The Internal Controls Report presented to the Audit Committee by the external auditors includes any recommendations made as a result of their work and the action taken by management to implement the recommendations.

9. Risk Management

- 9.1 The Local Government (Wales) Measure 2011 makes the overview of risk management a function of the Audit Committee
- 9.2 A training presentation was made to the Committee on Risk Management during the year where it was indicated that an updated Risk Management Policy and Framework was being prepared and would be presented to the Committee in June 2017.
- 9.3 Apart from the training presentation, it was disappointing that no other reports or updates on Risk Management were provided to the Committee during the year.

9.4 The Committee also remains frustrated that access to the Risk Registers for members of the Committee has still not been arranged despite the request being made a number of years ago.

10. Performance Audit

10.1 The Audit Committee received regular briefings from the Wales Audit Office on the performance audit work being undertaken within the City and County of Swansea

10.2 The Wales Audit Office's Performance Audit Plan 2016 was reported to the Committee and regular updates on progress against the Plan were provided by the Wales Audit Office throughout the year.

11. Relationship with Scrutiny Function

11.1 The Audit Committee has continued to develop a relationship with the Scrutiny function. The relationship is intended to ensure the following

- Mutual awareness and understanding of the work of Scrutiny and the Audit Committee
- Respective workplans are coordinated to avoid duplication / gaps
- Clear mechanism for referral of issues if necessary

11.2 The Chair attended the Scrutiny Work Planning Conference to provide an Audit Committee input into the areas of proposed work for Scrutiny during 2016/17.

11.3 The Chair also attended the Scrutiny Programme Committee to provide an update on the work of the Audit Committee and also shared the Audit Committee Annual Report 2015/16 and Workplan 2016/17 with the Scrutiny Programme Committee.

11.4 The Chair of the Scrutiny Programme Committee has attended the Audit Committee to provide an update on the work of Scrutiny.

12. Anti-Fraud

12.1 A Corporate Fraud Team was established during 2015/16 within the Internal Audit Section and the Corporate Fraud Annual Plan 2016/17 and Corporate Fraud Team Annual Report 2015/16 were presented to the Audit Committee.

12.2 An update on the work of the Corporate Fraud Team in 2016/17 and the Corporate Fraud Annual Plan 2017/18 were presented to the Committee

12.3 The new team has been involved in a number of investigations and the final report on one of the investigations was reported to the Committee. Further reports will be presented on the conclusion of live investigations.

13 YGG Lon Las – New Build

- 13.1 Cabinet referred the project for the replacement of YGG Lon Las to the Audit Committee in September 2015 as a result of a significant increase in the cost of the project and the length of time taken to progress the project. The intention of the referral was so that any lessons learned from the YGG Lon Las project could be identified and applied to future schemes.
- 13.2 The Audit Committee held a number of meetings to discuss the project and received information from staff in Education and Corporate Building and Property Services.
- 13.3 The Audit Committee's final report identified a number of lessons learned from the YGG Lon Las project. The final report was presented to Cabinet by the Chair in January 2017.

14. Briefings

- 14.1 The Audit Committee received a number of briefings during 2016/17 as noted below
- Cabinet Advisory Committees
 - Corporate Governance Review
 - Debt Write Offs
 - Internal Audit Plan Methodology
 - Commercialism Strategy

15. Audit Committee Training

- 15.1 It was recognised that a number of new councillors had recently been appointed as members of the Audit Committee therefore a training programme was developed for 2016/17.
- 15.2 Training was provided in the follow areas which are included in the terms of reference of the Audit Committee
- Internal Audit
 - Governance
 - Standards in Public Life
 - External Audit
 - Financial Statements
 - Risk Management
 - Counter Fraud
- 15.3 The training in 2016/17 was delivered at 2 meetings however going forward it is felt that it would be more appropriate to deliver training in shorter sessions with, for example, one topic being covered at the start of each meeting and limited to 30 minutes where possible.

16. Action Tracker Report

- 16.1 An Action Tracker Report was added to the agenda of each meeting in 2016/17 to allow the Committee to monitor the action taken in response to any decisions made by the Committee. The report was well received as it provided a way for members to monitor progress in implementing the actions decided by the Committee.

17. Audit Committee – Performance Review

- 17.1 The Audit Committee's annual performance review for 2016/17 was facilitated by the Wales Audit Office. The format of the Performance Review was for the members of the Committee to review the Committee's performance against the 7 Core Functions of an Audit Committee which had been established by CIPFA.
- 17.2 The members of the Audit Committee were individually asked to score the Committee's performance against each of the Core Functions using a scoring range of 1 to 10. Committee members were also asked to individually identify what they thought the Committee was doing well in relation to each Core Function and what the Committee could do better.
- 17.3 The Wales Audit Office captured the views of the Audit Committee in relation to each Core Function and has produced the summary shown in Appendix 2.
- 17.4 The Wales Audit Office has also identified the key findings of the Performance Review based on the views of the Audit Committee members. The key findings are shown below
- Risk management – provide more detailed information e.g. Risk Registers to the Audit Committee
 - Risk management – develop 'what if' scenarios
 - Other regulators – Committee to see the work of other regulators at the Council e.g. CSSIW, Estyn, Public Service Ombudsman for Wales
 - Tracking of recommendations – develop a central control record of all recommendations
 - Tracking of recommendations – look at timescales, is 12 months too long before providing feedback on implementation
 - Meeting with Audit Committee – should all members of the Audit Committee meet with the WAO in private rather than just the Chair
 - Good practice – look at what other Audit Committees are doing e.g. in NHS, Police
 - Good practice – WAO to signpost good examples
 - Development of Audit Committee – look at other Audit Committees to benchmark and for good practice
 - Development of Audit Committee – train with members of other Audit Committees
 - Attendance – need to improve attendance by Members and Officers

- 17.5 The key findings of the Performance Review identified above will be turned into an Action Plan which will be reported to the Audit Committee at the June 2017 meeting and periodically throughout the year so that the Committee can monitor the progress made in addressing the issues arising from the Performance Review.
- 17.6 Overall, the outcome of the Performance Review is that the Audit Committee considers that it is performing well against the Core Principles apart from Risk Management. It was also felt that there are a number of issues which could be addressed during the coming year which would allow the Committee to provide a higher level of assurance to the Council.

18. Performance Review 2015/16 – Review of Actions

- 18.1 The following table shows the actions that were agreed as a result of the Performance Review 2015/16 and the action taken during 2016/17

Action	Outcome
The need for the Committee to review its approach to gaining assurance over corporate governance. The review will follow the publication of the ongoing Corporate Governance Review by the Head of Legal and Democratic Services	Not achieved – the Corporate Governance Review report was presented to the Committee on 28 June 2016. The intention is that assurance on Corporate Governance will be provided by quarterly reports by the Annual Governance Statement Group but the Group has only recently been established. This action will be addressed during 2017/18.
The provision of training to Committee members based on the CIPFA <i>Knowledge and Skills Framework</i> . A training meeting will be held on 14 June 2016.	Achieved – a training meeting was held on 14 June 2016 and a further training session was provided at the meeting on 13 December 2016.

19. Future Audit Committee Meetings

- 19.1 The Council Diary for the new municipal year continues to include Audit Committee meetings on a 2 monthly basis. .
- 19.2 However, based on the experience in previous years, it is clear that special meetings will need to be held at certain times of the year to ensure the smooth delivery of the Committee's work programme. At this stage it is envisaged that special meetings will need to be arranged in July and September for the draft Annual Statement of Accounts and the Wales Audit Office audited Statement of Accounts report.
- 19.3 The Committee has the ability to call further additional meetings if necessary.

Audit Committee Performance Review 2016/17**Focus Group – Notes**

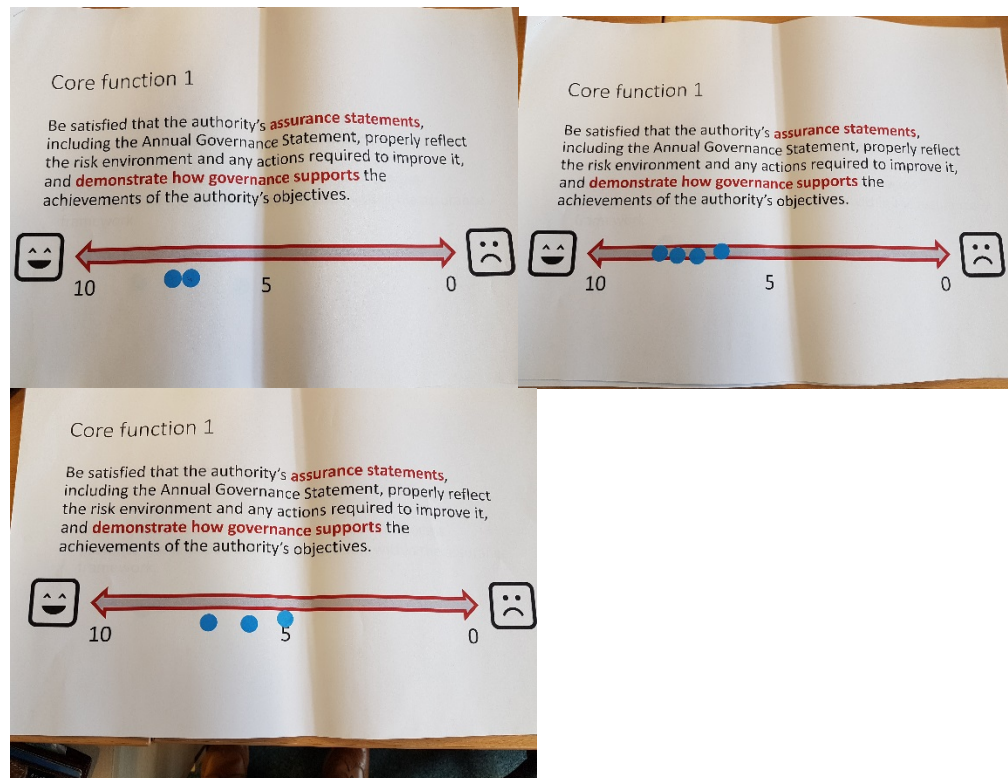
Focus Group	City and County of Swansea Audit Committee
Date	14 February 2017
Location	Swansea Guildhall
Facilitators	Gareth W Lewis and Geraint Norman
Attendees	

Key Findings

- Risk management – provide more detailed information (Risk Register) to AC
- Risk management – develop ‘what if’ scenarios
- Other regulators – see the work of other regulators at the Council (CSSIW, Estyn, PSoW)
- Tracking of recommendations – central place for all recommendations
- Tracking of recommendations – look at timescales – is 12 months too long?
- Meeting with AC in private – should all members of AC meet with WAO rather than just the Chair?
- Good practice – look at other bodies – eg. Police and NHS
- Good practice – WAO to signpost good examples
- Development of AC – look at other ACs to benchmark and for good practice
- Development of ACs – train with members of other ACs
- Attendance - improve attendance from Members and officers

Core Function 1

Be satisfied that the authority's **assurance statements**, including the Annual Governance Statement, properly reflect the risk environment and any actions required to improve it, and **demonstrate how governance supports** the achievements of the authority's objectives.



What's going well?

- Good training and development for AC
- Better information from officers
- Independent Chair adds value
- System has been simplified
- Obtained detailed information from officers – e.g. delegated/pooled budgets and consortia working
- Improved sight of AGS; more feedback on AGS; confidence that governance taken on by functions
- Councillors development – AC has brought in many people for information training and development (Fraud Team, Chair Scrutiny)
- AGS appeared to be generally satisfactory
- Support of Audit department
- Audit team is now up to expected staffing levels
- Effectiveness of audit work with other agencies
- Fraud work
- Good cross party committee is essential to the process of AC
- Monitored issues from audit reports

What could be better?

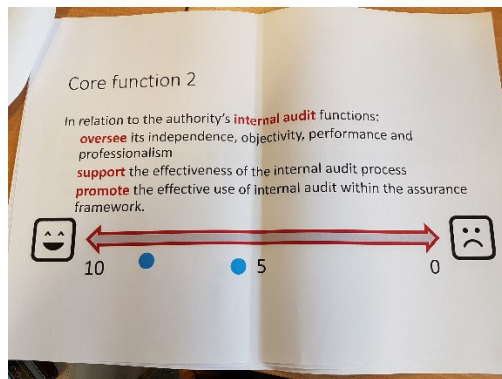
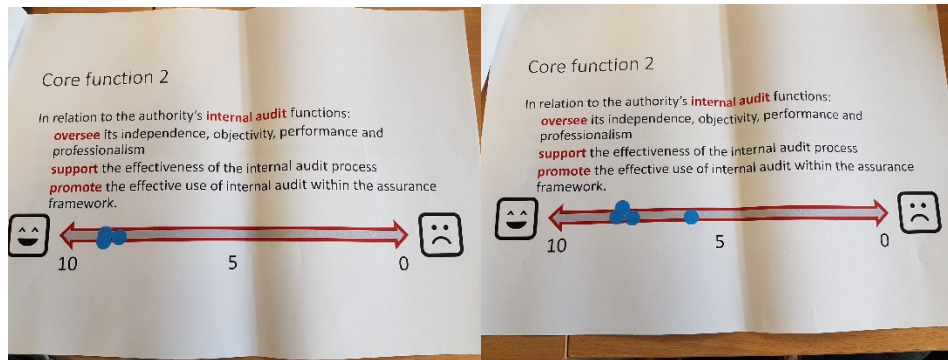
- Assurance statements need to be cascaded down through departments so that we can see sight of them
- Introduction of governance is never ending – it is up to audit to verify that governance is embedded – more confirmation that governance is embedded
- Procurement procedures knowledge – information to services (e.g. schools SLA's) – more joined up working
- Better understanding of the risk environment of the Council – regular access to eth Council Risk Register
- More scope for AC to request audits outside the normal cycle
- More information on impact – some evidence (e.g. schools audit school buildings but do not always have a full picture)

<ul style="list-style-type: none">• Taken action to address issues raised by audits• Schools audits went well	
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Core Function 2

In relation to the authority's **internal audit** functions:

- **oversee** its independence, objectivity, performance and professionalism;
- **support** the effectiveness of the internal audit process; and
- **promote** the effective use of internal audit within the assurance framework.



What's going well?

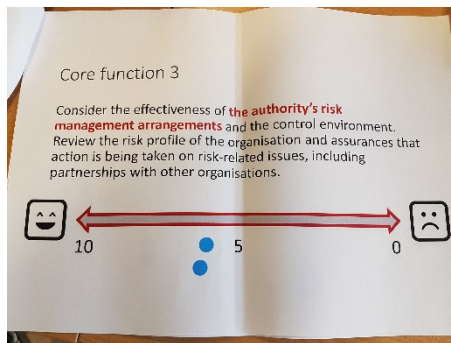
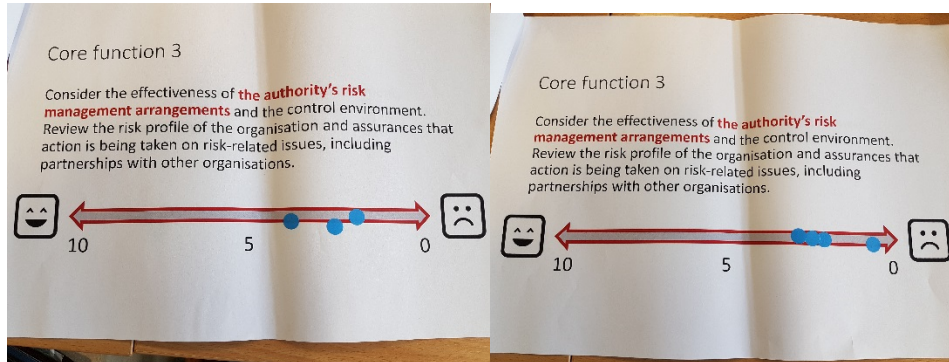
- Input of AC (Chair) in assisting internal audits
- Pick up issues on audit reports
- Generally, the AC has followed up on department weaknesses very well
- Improvement in achieving IA programme
- Schools audit system improved by initial school audit self-assessment
- Transparency of officers towards AC
- Clear examples of officers brought to committee being highlighted and referred on
- Close working relationship of Chief Auditor and Chair of Audit Committee
- The AC has supported IA as necessary
- Ensure correct staffing levels
- Monitor IA capacity and its impact

What could be better?

- Concern about maintaining independence (politics)
- I am not a supporter of internal audit or self-assessment – is it truly independent?
- Faster replacement of staff who leave, go sick, etc.
- IA programme achievement has been hampered by sickness and vacancies in previous years and slippage has been a concern
- I would prefer to see audit placed outside of Finance
- More special audits and fewer routine audits – better understanding of IA risk assessment process

Core Function 3

Consider the effectiveness of **the authority's risk management arrangements** and the control environment. Review the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships with other organisations.



What's going well?

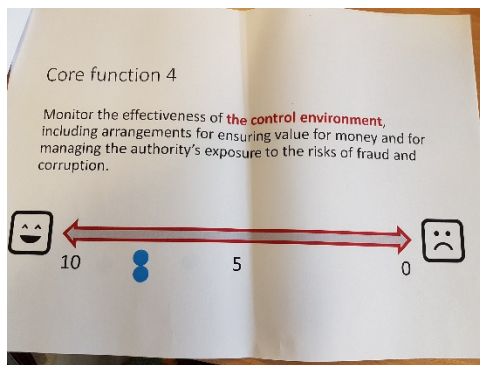
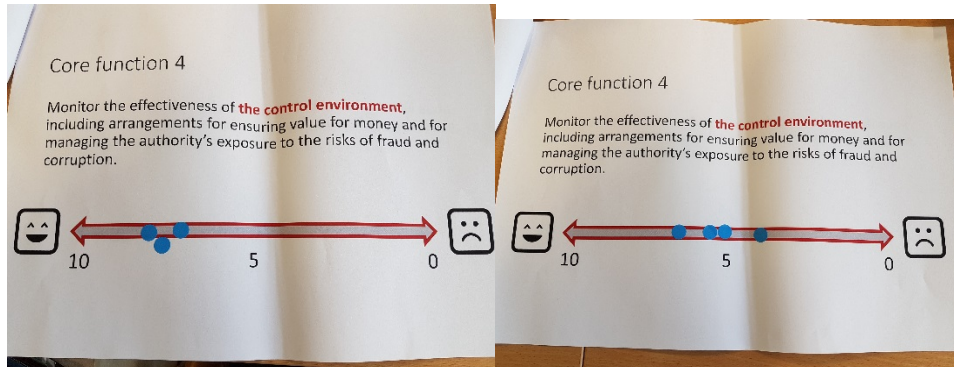
- Good assessment of known risks
- Given IA a higher profile
- Cascaded IT down to functions
- Trying to get a better understanding of the developing risk management process
- Tracking systems/keeping abreast of work programme achievements

What could be better?

- Risk management – sometimes risk becomes a barrier – common sense should prevail
- Not a lot of thinking about less obvious future risks
- Data and information not being shared and acted upon
- Actually have access to the Risk Register and be able to question officers about it
- We are still waiting for completion of the new risk management process
- Risk management not yet embedded

Core Function 4

Monitor the effectiveness of **the control environment**, including arrangements for ensuring value for money and for managing the authority's exposure to the risks of fraud and corruption.



What's going well?

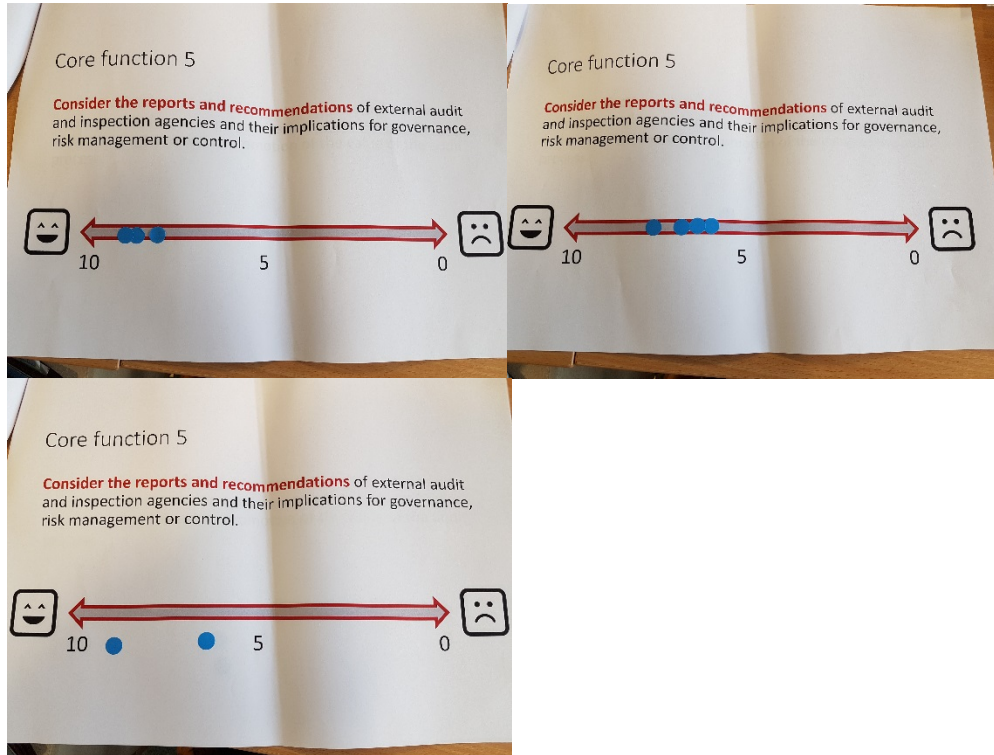
- We monitor it and are assured it is effective
- Monitoring of purchase cards
- Purchasing arrangements improved (paperless)
- Better controls of cash in place – better controls of accounting in place (access to accounts by leavers are no longer a problem)
- The new Fraud Team are well switched on and their track record shows that
- Satisfied that the new benefit fraud investigation process is practical and identifying such fraud
- Introduction of common IT system

What could be better?

- Still need greater detail to monitor progress of Section 106 agreements – limited information on database
- Delegation to officers (particularly in planning) raises the risk of corruption - Scrutiny has done work on this but not AC
- Awareness posters placed at locations of service areas.

Core Function 5

Consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control.



What's going well?

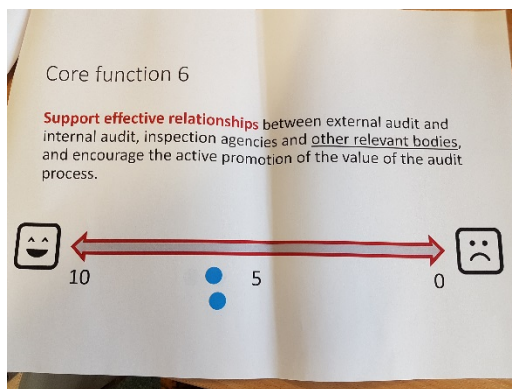
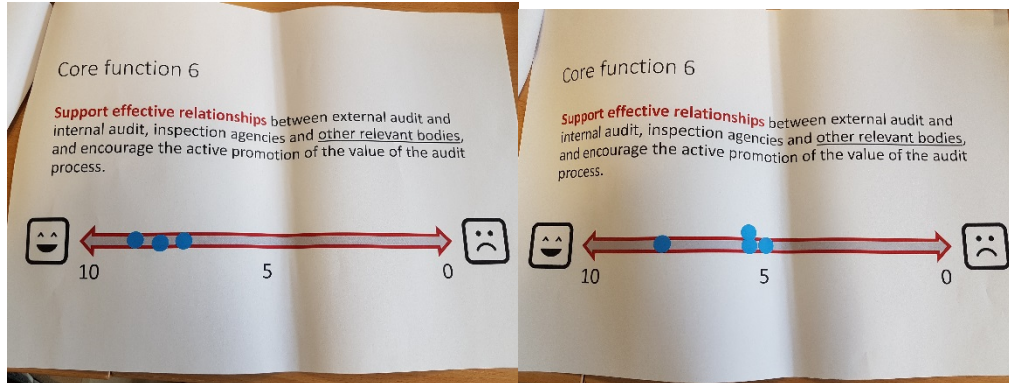
- Recommendations are discussed
- All external reports come to AC (except the ones we don't know about)
- WLGA interviewed most councillors on involvement/development – it was good

What could be better?

- Use members to follow up recommendations – take personal responsibility
- Tracking could be better – follow up of recommendations – 'we have to wait a whole year (interim reports)'
- Don't see all reports – Estyn, CSSIW
- Have to wait a year to see if recommendations were implemented
- Make a named councillor responsible for making sure any particular external recommendation is implemented
- No central tracker of recommendations

Core Function 6

Support effective relationships between external audit and internal audit, inspection agencies and other relevant bodies, and encourage the active promotion of the value of the audit process.



What's going well?

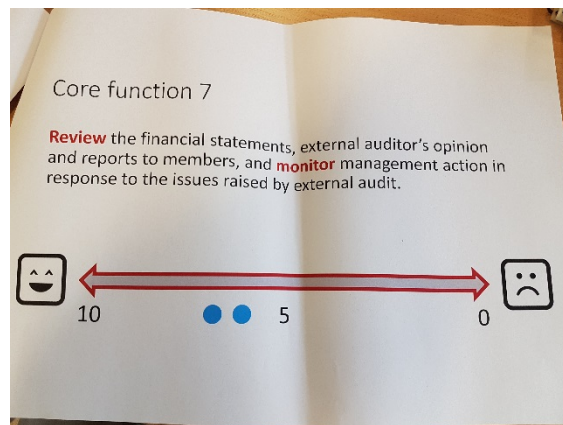
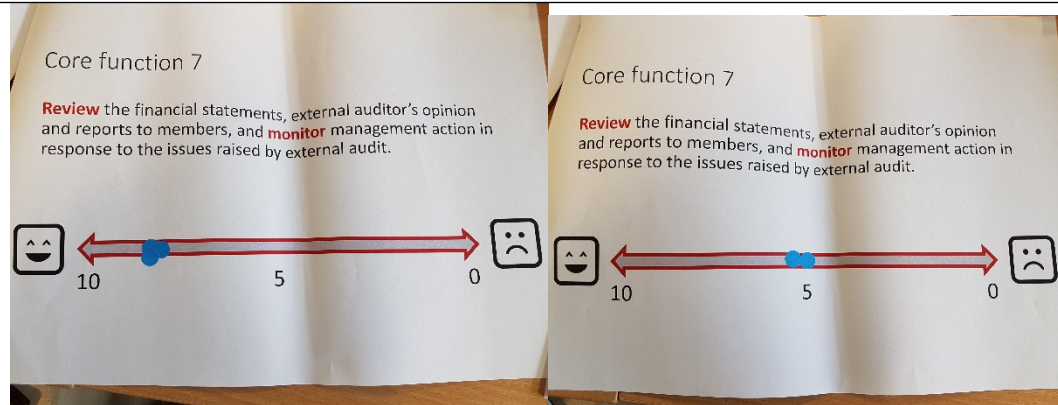
- Chair meets with internal and external audit
- Chair talks with external bodies
- Good link between AC and Scrutiny
- Relevant officers from external audit attend meetings
- Satisfied ourselves that currently effective relationships exist (evidence by the attendance and WAO reporting directly to the AC)
- Realisation that the effective relationships are left to IA and the Chair – presumably the committee would step in if there was an issue
- I always meet anyone or anything halfway with an open mind 0 if I think there is a bit of waffling I will speak up
- Ensuring the sharing of information is sued to promote the need f if good practice is being put in place

What could be better?

- Common practice throughout Wales
- Look at other sectors for good practice – avoid duplication
- Training with other organisations for ACs
- Assign a AC member to specialise in the work of a specific external body (this build expertise and reduces the load on the Chair)

Core Function 7

Review the financial statements, external auditor's opinion and reports to members, and **monitor** management action in response to the issues raised by external audit.



What's going well?

- Schools performance monitoring is good
- Auditor General provides and attends full Council and states good, bad and indifferent
- Recent record report say 20 recommendations with 15 complete and 4 in progress and 1 not complete
- Timescales for reports/information to be delivered on the follow up request

What could be better?

- Reduce the time management needs to implement a recommendation (and make it harder for management to refuse a recommendation – they should have to get AC agreement if they decide not to accept a recommendation with reasons why)
- We may fall down on monitoring management actions – how well are the actions implemented?

What would you.....

Drop	Add
<ul style="list-style-type: none"> • Nothing • Nothing • Duplication • Nothing • Nothing 	<ul style="list-style-type: none"> • More feedback and follow-up where appropriate • Follow-up information from Cabinet/officers • More systematic delegation by Chair • Greater involvement by all members of AC • Training with members of other ACs
Keep	Improve
<ul style="list-style-type: none"> • Trust • Regular internal team reporting • Everything • Independent Chair • Independence of Chair • Fraud reports • everything 	<ul style="list-style-type: none"> • Follow-up • Follow-up on recommendations • Attendance • Greater insistence that information should be provided as when required and officers turn up when requested to • Overlapping – presentations from departments

One Final Word

- Very useful and thought-provoking
- A very good session – very active, insightful, clever
- Thought-provoking
- Useful – made us think of the work we do in audit
- Informative
- Curate’s egg
- Found it difficult to get into not knowing the format before today
- Very useful and thought-provoking

