

24 January 2023 at 7.00 pm

Council Chamber, Argyle Road, Sevenoaks

Published: 16.01.23

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https://www.youtube.com/channel/UCIT1f_F5OfvTzjZk6Zqn6g



Audit Committee

Membership:

Chairman, Cllr. McGarvey; Vice-Chairman, Cllr. Morris
Cllrs. Barnes, Brown, Kitchener, London, Pender and Williamson

Non-Voting Co-opted Members

Mo Chughtai & Lynda McMullan

Agenda

There are no fire drills planned. If the fire alarm is activated, which is a continuous siren with a flashing red light, please leave the building immediately, following the fire exit signs.

	Pages	Contact
Apologies for Absence		
1. Minutes To agree the Minutes of the meeting of the Audit Committee held on 22 September 2022, as a correct record.	(Pages 1 - 4)	
2. Declarations of Interest Any declarations of interest not already registered.		
3. Actions from Previous Meeting (if any)		
4. Responses of the Council, Cabinet or Council Committees to the Committee's reports or recommendations (if any)		
5. Internal Audit Progress Report 2022/23	(Pages 5 - 18)	Jennifer Warrillow Tel: 01732227053
6. Appointment of External Auditors	(Pages 19 - 22)	Adrian Rowbotham Tel: 01732 227153
7. Work Plan	(Pages 23 - 24)	

EXEMPT INFORMATION

At the time of preparing this agenda there were no exempt items. During any such items which may arise the meeting is likely NOT to be open to the public.

If you wish to obtain further factual information on any of the agenda items listed above, please contact the named officer prior to the day of the meeting.

Should you need this agenda or any of the reports in a different format, or have any other queries concerning this agenda or the meeting please contact Democratic Services on 01732 227000 or democratic.services@sevenoaks.gov.uk.

AUDIT COMMITTEE

Minutes of the meeting held on 22 September 2022 commencing at 7.00 pm

Present: Cllr. McGarvey (Chairman)

Cllr. Morris (Vice Chairman)

Cllrs. Barnes, Chughtai, London, Morris, Osborne-Jackson, Pender and Williamson

Mo Chughtai was also present

Cllr. Dickins was also present via a virtual media platform that did not constitute attendance as recognised by the Local Government Act 1972.

15. Minutes

Resolved: That the minutes of the meeting held on 14 July 2022 be agreed and signed by the Chairman as a correct record.

16. Declarations of Interest

There were none.

17. Actions from Previous Meeting

The actions were noted.

18. Responses of the Council, Cabinet or Council Committees to the Committee's reports or recommendations

There were none.

19. Audit Committee Member Development - Understanding Local Government Accounts

The Head of Finance gave a presentation and briefed Members on Understanding Local Government Accounts.

Resolved: That the Members Development be noted.

20. Members Allowance Scheme Monitoring

The Monitoring Officer presented the report which outlined Members' allowances claimed during the 2021/22 year. Two Members had elected not to receive the full basic allowance. Travel expenses were claimed by 18 out of 54 members, which

was consistent with previous years. The Joint Independent Remuneration Panel (JIRP) were expected to address the Council within the financial year.

The Committee discussed the JIRP, and heard that Members could present comments to them should they have any issues they wanted to raise. They further discussed the breakdown of individual Members' expenses. It was moved and duly seconded that the individual Councillor allowance and expense payments for the previous year be included in the report in the future. The motion was put to the vote, and it was

Resolved: That

- a) the individual Councillor allowance and expense payments for the previous year be included in the Members' allowance scheme monitoring reports in the future; and
- b) the contents of the report be noted.

21. Internal Audit Progress Report 2022/23

The Audit Manager presented the report which outlined the progress and findings of the Internal Audit Plan for 2021/22. Members heard that 3 vacancies and instances of long-term absence within the Audit team had delayed delivery of the plan, and that the audits laid out in the report would be ready for the next meeting of the Committee.

The Audit Manager further explained the impact of these resourcing issues on the Internal Audit Plan for 2022/23. She explained that a reduction in the number of medium priority audits was necessary to ensure the successful delivery of the overall plan.

The Committee discussed the problems surrounding recruitment, and the Audit Manager advised the committee that she was working with Senior Management and Dartford Borough Council to address the issue.

Resolved: That

- a) the report be noted; and
- b) the reduction in the Audit Plan be agreed.

22. Strategic Risk Register

The Audit Manager presented the report which outlined the most recent version of the Strategic Risk Register. The Property Investment Risk had been removed as the scheme was no longer undertaken by the Council following changes in legislation. The Covid-19 Risk was kept due to its ongoing impact on Council Operations. She explained that scores had either reduced or remained the same since March, and that actions were in place to reduce the scores of risks that were above their target.

In response to questions from the Committee, the Chief Officer - Finance and Trading advised the Committee that the Property team that had previously dealt with property investment were now spending more time on the Council approved Capital Programme.

Resolved: That the contents of the Strategic Risk Register be considered and noted.

23. Work Plan

The Work Plan was noted.

In response to questions, the Audit Manager explained that key policies came to the Audit Committee for review on a cyclical basis, to ensure they are up to date.

THE MEETING WAS CONCLUDED AT 7.58 PM

CHAIRMAN

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INTERNAL AUDIT PROGRESS REPORT

Audit Committee - 24 January 2023

Report of: Audit Manager

Status: For Consideration

Key Decision: No

Portfolio Holder: Cllr. Matthew Dickins

Contact Officer: Jennifer Warrillow, Ext. 7053

Recommendation to Audit Committee: Note the contents of the report

Reason for recommendation: This report is part of regular reporting to Audit Committee on Internal Audit progress and outcomes. The overarching purpose is so that Members can assure themselves on the effectiveness of both the service itself and of risk management, governance and control processes within the Council.

Introduction and Background

- 1 The Audit Committee receives regular updates from the Internal Audit Partnership. Principally the focus of these updates is to track progress, findings, and key insights from delivery of the Internal Audit Plan.
- 2 The report also provides an update on the implementation of actions raised as part of our audit work and on the performance of Internal Audit via KPIs.

Other options Considered and/or rejected

None

Key Implications

Financial

There are no direct financial implications associated with this report.

Legal Implications and Risk Assessment Statement.

Under the Accounts and Audit Regulations, the Council is required to maintain an adequate and effective system of internal audit.

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Links to the Corporate Risk Register are provided within Appendix A.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Net Zero Implications

The decisions recommended through this paper have a remote or low relevance to the council's ambition to be Net Zero by 2030. There is no perceived impact regarding either an increase or decrease in carbon emissions in the district, or supporting the resilience of the natural environment.

Conclusion

This report provides Members with an update on the Internal Audit's outcomes and performance, including Internal Audit progress towards delivery of the 2022/23 Audit Plan.

Appendices

Appendix A - Internal Audit Progress Update

Background Papers

[Internal Audit Plan 2022/23](#)

Jennifer Warrillow

Audit Manager

DARTFORD & SEVENOAKS AUDIT PARTNERSHIP

Internal Audit Update Report

24 January 2023



Agenda Item 5

Introduction

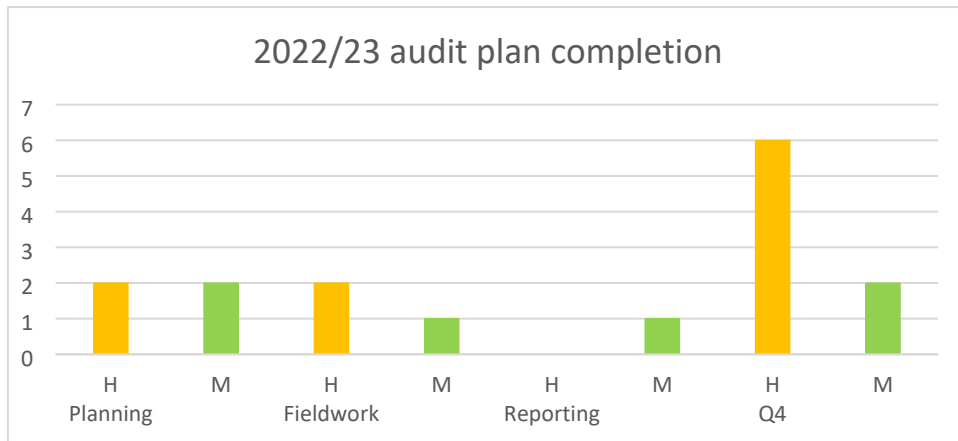
1. Internal Audit is an independent and objective assurance and consulting function. The shared team undertake reviews over the course of the year that are designed to evaluate and improve the Council's internal control, governance and risk management processes. Each individual review contributes towards the Chief Audit Executive's overall opinion on systems of risk management, governance and control provided at the end of the year.
2. This report provides Members with an update on internal audit activity, and, most importantly, its outcomes, against the Plan that was agreed by Members of this Committee in September 2022.
3. It also seeks to enable the Committee to discharge its responsibility to provide oversight of the quality and effectiveness of the Internal Audit Partnership. The Key Performance Indicators for Quarter 2 are provided in **Annex A**.

Internal Audit Progress Update

4. Since the last Internal Audit Update report, we have completed the following audits:

Audit Title	Current Status	Assurance
IT Governance	Complete	Reasonable
Temporary Accommodation	Complete	Reasonable
Companies - Quercus	Complete	Reasonable
Staff Wellbeing	Complete	Reasonable

5. We still have three vacancies in the team from a total of 7 as well as some long term sickness. However, we are currently undertaking a recruitment exercise for a new Auditor, a Trainee Auditor and an Audit Support Officer. Applications close on 15 January and interviews are due to take place shortly after.
6. A procurement exercise to contract out 9 audits between both Sevenoaks District Council and Dartford Borough Council is also underway and so I am confident we will be able to complete sufficient work to support the Chief Audit Executive opinion in July.
7. I have reviewed the 2022/23 audit plan and summarise our progress in the chart below. The issues raised above have meant that our focus in the first part of this audit year has unfortunately needed to be on completing 2021/22 work which explains our slow progress towards 2022/23 work. As part of the chart below, you will see when we intend to complete the remainder of the plan.



Internal Audit Outcomes

8. Since the last update report in September, we have completed a further 4 audits. I provide the summaries of the completed audits below along with their associated assurance ratings (definitions found at **Annex B**):

IT Governance – Issued October 2022

Reasonable

The objective of this audit was to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate risks associated with IT governance. The audit was part of the 2021/22 approved Internal Audit Plan for Sevenoaks Borough Council (Council).

We conclude based on our audit work that the controls in place provide a **Reasonable** assurance on the Council’s IT governance arrangements.

The following areas for improvement were noted:

- An IT Security policy is in place, though it has not been reviewed since 2017 and is available to staff on the intranet and before they log on to the network.
- There are no further policies covering topics such as change management or third party management.
- Projects and initiatives linked to strategic change and/or other sources are not governed, documented and tracked.
- Vulnerability scanning does not take place to detect security issues in between the annual penetration tests that occur. As vulnerabilities are frequently discovered in existing software, there is a risk that hackers could exploit them in between such testing and thus vulnerabilities are present and create a “window of opportunity”.
- A Digital Strategy linked to the Customer and Workforce strategies was published in July 2021, but initiatives/projects arising from it are not defined. Furthermore it does not analyse the existing IT services or define any gap between current state and future vision to support the key actions that it includes.

A summary of the actions raised in the review are set out below:

Priority Ranking	Number of audit actions	Actions Agreed	Risks accepted
High	0	N/A	N/A
Medium	5	4	1
Low	0	N/A	N/A
Advisory	0	N/A	N/A
Total	5	4	1

Temporary Accommodation – Issued November 2022

Reasonable

The objective of the audit was to review the adequacy and effectiveness of the controls in place to ensure that the Council is complying with the Homelessness Reduction Act 2017 in relation to the provision of temporary accommodation. Based on our findings there is a Reasonable assurance that the controls are operating effectively.

We found households are being placed in temporary accommodation as required and are being supported to submit Housing Benefit applications as appropriate. We found 7/10 applicants sample tested had a Personal Housing Plan (PHP) either prior to being placed in temporary accommodation, or within 36 days after being placed. There are management checks in place to ensure PHPs are monitored and households are supported, however, there are some gaps when families are supported by other teams within the Council and improvements can be made to enhance cross-team working.

The landlord support scheme is on par with neighbouring Local Authorities and the service is exploring options to ensure other avenues of temporary accommodation are available. The service has introduced a dedicated Landlord Liaison Officer post to enable good working relationships with both landlords and agents.

Cabinet approved the Temporary Accommodation Placement Policy in April 2020 which included a schedule enabling the Council to charge a means-tested fee for temporary accommodation which could realise £36,000 income. However, the service is yet to set this up, though is currently exploring options to implement the process for collecting these fees.

Detailed below is a summary of our actions and management response:

Priority Ranking	Number of audit actions	Actions agreed
Critical	0	N/A
High	0	N/A
Medium	2	2
Low	0	N/A
Advisory	0	N/A
Total	2	2

Staff Wellbeing – Issued November 2022

Reasonable

The purpose of this review was to assess the adequacy of arrangements in place for staff welfare and wellbeing.

The Human Resources team provide a proactive approach to staff wellbeing. Particularly with:

- Regular communication to staff about the various resources the Council provide in regard to wellbeing
- Monitoring the use of staff benefits, to ensure staff are aware of the benefits they can receive
- Updating training programs, to ensure their relevance
- Creating the Consultative Group in January 2022, to ensure staff engagement with council decisions
- Through the COVID lockdowns, and after, continued to provide support, information, and training, in person and online

However, the Mental Health Strategy should be updated to provide more specific, measurable actions, which will help to ensure the Council takes a consistent approach to wellbeing.

Priority Ranking	Number of audit actions	Actions agreed
Medium	1	1
Advisory	1	N/A
Total	2	1

Companies - Quercus – Issued December 2022

Reasonable

The objective of the audit was to review the relationship between the Council and its subsidiary companies and the effectiveness of governance arrangements to oversee company activities.

The governance arrangements and overall framework in place to oversee the activities of the company are generally sound. We found the agreements in place regulating the relationship between the Council and its companies are fit for purpose and the remit of the Trading Board and Guarantor Board are clearly set out within their terms of reference. The Council has regular oversight through quarterly meetings and the Annual General Meeting (AGM) is essentially effective.

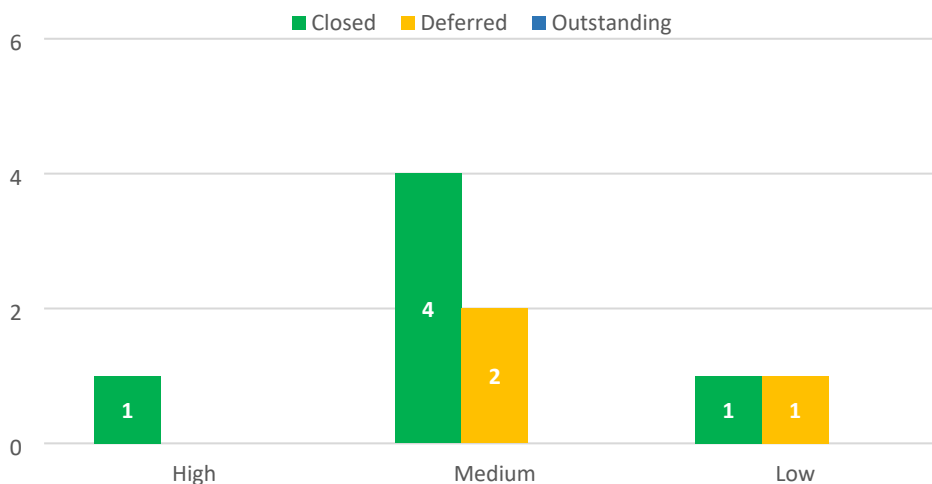
However, our review of the arrangements in practice found that they are not always clear, which creates the potential for conflicts of interest. It was not clear in what capacity officers were reporting to the Council, and we found agreements had been signed by officers on behalf of the Council that are also directors of the companies. This could leave the Council open to challenge over the duty owed to the company and the interests of the Council.

Priority Ranking	Number of audit actions	Actions agreed	Risks accepted by management
Medium	2	2	0
Low	3	1.5	1.5
Advisory	1	1	0
Total	6	4.5	1.5

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Follow Up

9. Internal Audit follows up all Critical, High, Medium and Low priority findings as they fall due. The below table shows the results of our follow up process for actions due in Quarter 2 this financial year. All deferrals have been agreed by the Chief Officer – Finance and Trading or the actions have made significant progress and we are expecting them to be fully implemented shortly.



Internal Audit Performance

10. Audit Committee has an important role to play in overseeing and ensuring the quality and effectiveness of Internal Audit, in order to assure themselves that Internal Audit makes a robust contribution to governance and that reliance can be placed on its conclusions. This oversight is facilitated through the Quality Assurance and Improvement Programme, which includes an action plan and performance indicators. The Quality Assurance and Improvement Plan was last presented in July 2022 and requires revision based upon the skills and knowledge of the team once the three vacancies have been filled. For this reason, we will be reporting a new plan in July 2023 and thereafter will provide periodic updates on progress.
11. **Annex A** contains the results of our Key Performance Indicators (KPIs) for Quarter 2 (July - September). Our KPIs indicate a drop in performance which is to be expected given the staffing issues described above. The main area for action remains the timeliness of audit delivery; the KPI shows that no audit reports are issued by the date given on the audit brief. I believe we now understand the root cause of this issue and have put actions in place to address it meaning that there should be an increase in performance reported in January.

Conclusion

12. Progression through the 2022/23 audit plan has been slow to get started as a result of the staff vacancies and sickness. However, we have recruitment underway and have other plans for resourcing a number of audits in the last quarter which should mean we are able to deliver sufficient coverage to support the Chief Audit Executive opinion in July 2023.
13. We would like to thank Officers, Managers and Members for their ongoing support and co-operation to enable us to deliver our work.

Jennifer Warrillow

Audit Manager

Annex A – Key Performance Indicators for Q2 (July - September 2022)

Finance: Associated performance indicators	Q2 (July - September)
<p>F1: Percentage of budgeted days taken to complete projects – <i>Target 100%</i> Reported on a cumulative basis Indicator measures any variance between the days agreed on the final brief vs. the actual time coded</p>	168%
<p>F2: Chargeable days – <i>Target 75%</i> Reported on a quarterly basis Indicator measures the actual chargeable activities against the assumptions made in the audit plan</p>	Average 69%
<p>F3: PSIAS conformance – <i>Target ‘Generally Conforms’ (IIA definition)</i> Reported annually Indicator measures effectiveness of the Quality Assurance & Improvement Programme (QAIP) to ensure compliance with professional Standards.</p>	To be reported at the end of 2022/23
Client satisfaction: Associated performance indicators	Q2 (July - September)
<p>C1: Respondents satisfied with the overall audit experience – <i>Target 90%</i> Reported on a project by project basis Indicator measures Client satisfaction with how we undertook the work, and takes into account our professionalism, approach and competence</p>	3/6 ¹ 70%
<p>C2: Respondents agreement with the audit actions – <i>Target 90%</i> Reported on a project by project basis Indicator measures Client agreement to the audit findings and resulting actions from our audit work</p>	21/21 100%

¹ 3 satisfaction questionnaires returned from 6 issued with 70% positivity overall

Internal processes: Associated performance indicators	Q2 (July - September)
<p>I1: Percentage of draft audit briefs issued at least 10 working days before the start of fieldwork. - <i>Target 90%</i> Reported on a project by project basis</p> <p>Indicator measures the effectiveness of our project planning and communications with the client</p>	1/2 50%
<p>I2: Percentage of draft audit reports issued by the date given on the final audit brief - <i>Target 70%</i> Reported on a project by project basis</p> <p>Indicator measures the efficiency of our audit work, currency of our audit finding and effective engagement between Auditors and Clients</p>	0/8 0%
<p>I3: Time taken between issue of the DRAFT report and FINAL report – <i>Target 15 working days</i> Reported on a project by project basis</p> <p>Indicator measures the effectiveness of our process to finalise audit reports and issue the report in a timely manner</p>	3/7 43%
Learning & Development: Associated performance indicators	Q2 (July - September)
<p>L1: Audit actions fully implemented within agreed timescales – <i>Target 80%</i> Reported on a monthly basis</p> <p>Indicator measures the successful implementation of audit actions and the effectiveness of our follow-up process</p>	11/21 52%
<p>L2: Training & development days - Reported annually</p> <p>Indicator measures our investment and time spent on training and development against the assumptions made in the audit plan</p>	18.78 Days (annual budget of 29 days)

Annex B - Definitions of Assurance ratings:

OPINION	DEFINITIONS
<p>Substantial Assurance</p>	<p>A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>
<p>Reasonable Assurance</p>	<p>There is a generally sound system of governance, risk management and control in place.</p> <p>Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</p>
<p>Limited Assurance</p>	<p>Significant gaps, weaknesses or non-compliance were identified.</p> <p>Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</p>
<p>No Assurance</p>	<p>Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified.</p> <p>The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.</p>

APPOINTMENT OF EXTERNAL AUDITORS

Audit Committee - 24 January 2023

Report of: Deputy Chief Executive and Chief Officer - Finance and Trading

Status: For Consideration

Key Decision: No

Executive Summary:

Full Council made a decision on 22 February 2022 to accept Public Sector Audit Appointments' (PSAA) invitation to opt into the sector-led option for the appointment of external auditors for five financial years from 1 April 2023.

On 19 December 2022, PSAA confirmed that Grant Thornton UK LLP have been appointed as external auditor of Sevenoaks District Council for five years from 2023/24 to 2027/28.

Portfolio Holder: Cllr. Matthew Dickins

Contact Officer: Adrian Rowbotham, Ext. 7153

Recommendation to Audit Committee:

To note the appointment of Grant Thornton UK LLP as external auditor of Sevenoaks District Council for five years from 2023/24 to 2027/28.

Introduction and Background

- 1 The current auditor appointment arrangements cover the period up to and including the audit of the 2022/23 accounts. The Council opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23.
- 2 Grant Thornton are the Council's current external auditors.
- 3 PSAA undertook a procurement for the next appointing period, covering audits for 2023/24 to 2027/28. All local government bodies needed to make important decisions about their external audit arrangements from 2023/24. They had options to arrange their own procurement and make the appointment themselves or in conjunction with other bodies, or they could join and take advantage of the national collective scheme administered by PSAA.

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- 4 If the Council wished to take advantage of the national auditor appointment arrangements, it was required under the local audit regulations to make the decision at full Council. The opt-in period started on 22 September 2021 and closed on 11 March 2022. To opt into the national scheme from 2023/24, the Council needed to return completed opt-in documents to PSAA by 11 March 2022.
- 5 The Audit Committee on 25 January 2022 proposed to Full Council that the Council opt into the sector-led option for the appointment of external auditors.
- 6 Council on 22 February 2022 accepted PSAA's invitation to opt into the sector-led option for the appointment of external auditors.

Appointment

- 7 On 19 December 2022, PSAA wrote to the Chief Officer - Finance and Trading to confirm the appointment of Grant Thornton UK LLP as external auditor of Sevenoaks District Council for five years from 2023/24 to 2027/28.
- 8 This appointment is made under regulation 13 of the Local Audit (Appointing Persons) Regulations 2015 and was approved by the PSAA Board at its meeting on 16 December 2022.
- 9 Grant Thornton UK is delighted to have been reappointed as the largest supplier of local government audit. The public sector has played a significant role within the firm for over 30 years, and they remain committed to the success of the sector. Their UK Public Sector Assurance team employs 440 people, including 29 Key Audit Partners and specialists in financial reporting, audit quality, and Value for Money. The team is dedicated to public audit work in local government and the NHS, with contracts with PSAA, Audit Scotland and over 100 health bodies. The Public Sector Assurance team is a regular commentator on issues facing the sector and oversees the firm's thought leadership, such as its series of publications on grants and public interest reports.
- 10 In developing appointment proposals, PSAA have considered information provided to them by both opted-in bodies and audit firms, and have had regard to and sought to balance a range of factors including:
 - auditor independence, the most critical of all the factors;
 - joint/shared working arrangements and information from bodies, where we have prioritised those requests that are most relevant to the auditor's responsibilities;
 - commitments to the firms under the audit contracts;
 - bodies' main offices and firms' geographical preferences;
 - the status of prior years' audits; and
 - continuity of auditor where appropriate.

Key Implications

Financial

Local authorities have been warned that bid prices received reflect “a significant increase” compared to the last round in 2017. This could be up to 150%, depending on the authority and the extent of work needed on the accounts involved.

Concerns over the impact of the cost increase have already been raised with DLUHC for consideration.

The scale fee for 2022/23 is £44,481.

Legal Implications and Risk Assessment Statement

Section 7 of the Local Audit and Accountability Act 2014 (the Act) requires a relevant authority to appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding year. Section 8 governs the procedure for appointment including that the authority must consult and take account of the advice of its auditor panel on the selection and appointment of a local auditor. Section 8 provides that where a relevant authority is a local authority operating executive arrangements, the function of appointing a local auditor to audit its accounts is not the responsibility of an executive of the authority under those arrangements.

Section 12 makes provision for the failure to appoint a local auditor: the authority must immediately inform the Secretary of State, who may direct the authority to appoint the auditor named in the direction or appoint a local auditor on behalf of the authority.

Section 17 gives the Secretary of State the power to make regulations in relation to an ‘appointing person’ specified by the Secretary of State. This power has been exercised in the Local Audit (Appointing Person) Regulations 2015 (SI 192) and this gives the Secretary of State the ability to enable a Sector Led Body to become the appointing person.

Section 19 of the Local Audit (Appointing Person) Regulations 2015 specifies that the decision to accept an invitation to become an opted in authority is a matter for Full Council.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

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Net Zero Implications

The decisions recommended through this paper have a remote or low relevance to the council's ambition to be Net Zero by 2030. There is no perceived impact regarding either an increase or decrease in carbon emissions in the district, or supporting the resilience of the natural environment.

Appendices

None

Background Papers

Future Appointment of External Auditors report to Audit Committee on 25 January 2022 and Council on 22 February 2022.

Adrian Rowbotham

Deputy Chief Executive and Chief Officer - Finance & Trading

Audit Committee 2022/23 - Work Plan (as at 06/01/2023)

	28 March 2023	4 July 2023	26 September 2023
Internal Audit (Irregularities to be reported confidentially as & when necessary)	Internal Audit Progress Report 2022/23 Internal Audit Plan 2023/24		
Accounts and External Audit	External Audit Findings Report 2020/21 External Audit - Housing Benefit Subsidy 2020/21 External Audit - Annual Audit Plan 2021/22 Statement of Accounts 2021/22 External Audit - Housing Benefit Subsidy 2021/22		
Other	Chairman's Audit Committee Report to Council Strategic Risk Register		

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